

PORTFOLIO BUDGET STATEMENTS 2026-27
BUDGET RELATED PAPER NO. 1.12

**INFRASTRUCTURE, TRANSPORT, REGIONAL
DEVELOPMENT, COMMUNICATIONS, SPORT AND
THE ARTS PORTFOLIO**

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

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Chief Financial Officer

Department of Infrastructure, Transport, Regional Development, Communications,
Sport and the Arts

Telephone: 02 6136 7111

Email: helpbudgets@infrastructure.gov.au



The Hon Catherine King MP

**Minister for Infrastructure, Transport, Regional Development and Local Government
Member for Ballarat**

Senator the Hon Sue Lines
President of the Senate
Parliament House
CANBERRA ACT 2600

The Hon Milton Dick MP
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President and Speaker

I hereby submit the Portfolio Budget Statements in support of the 2026–27 Budget for the Infrastructure, Transport, Regional Development, Communications, Sport and the Arts portfolio.

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

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

Yours sincerely

A handwritten signature in blue ink, appearing to be 'Catherine King'.

Catherine King MP

Abbreviations and conventions

The following notation may be used:

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nfp	not for publication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

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

Enquiries

Should you have any enquiries regarding this publication please contact the Chief Financial Officer, Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts on (02) 6136 7111.

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 Budget Statements

User guide

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

A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2026-2027 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2026-2027 for the parliamentary departments). 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*.

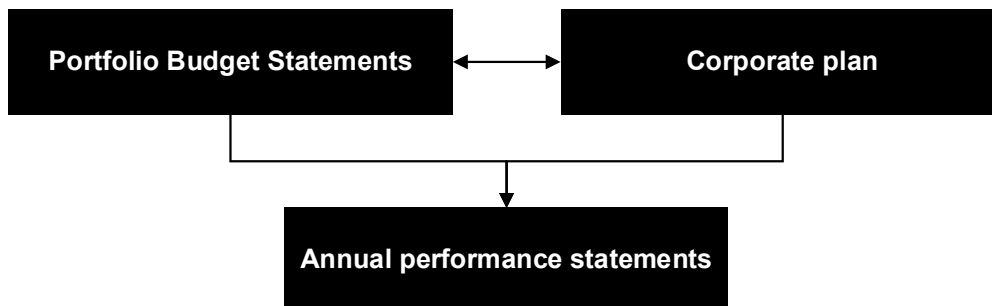
The PB Statements provide information, explanation and justification to enable Parliament to understand the purpose of each outcome proposed in the Bills.

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



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

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Portfolio Overview

Portfolio Overview

Infrastructure, Transport, Regional Development, Communications, Sport and the Arts Portfolio

Ministers and portfolio responsibilities

There are seven Ministers with responsibility for the Infrastructure, Transport, Regional Development, Communications, Sport and the Arts Portfolio (the portfolio):

- The Hon Catherine King MP, Minister for Infrastructure, Transport, Regional Development and Local Government
- The Hon Anika Wells MP, Minister for Communications and Minister for Sport
- The Hon Tony Burke MP, Minister for the Arts
- The Hon Madeleine King MP, Minister for Northern Australia
- The Hon Kristy McBain MP, Minister for Regional Development, Local Government and Territories
- Senator the Hon Anthony Chisholm, Assistant Minister for Regional Development
- Senator the Hon Nita Green, Assistant Minister for Northern Australia.

The portfolio comprises the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (the department) and 32 other entities.

The following changes occurred to the portfolio as a result of the Administrative Arrangements Order amendments agreed on 13 May 2025:

- The name of the department was changed from the Department of Infrastructure, Transport, Regional Development, Communications and the Arts to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts.
- The Australian Sports Commission, Australian Sports Foundation and Sport Integrity Australia were transferred to the portfolio from the former Health and Aged Care Portfolio.
- The Office for Sport and the National Sports Tribunal were transferred to the department from the former Department of Health and Aged Care.
- Cities policy functions were transferred from the department to the Department of the Treasury.

The impact of these Administrative Arrangements Order amendments on the portfolio was first reflected in the 2025-26 Portfolio Additional Estimates Statements.

The key responsibilities of all agencies are outlined below:

- **Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts** – The department is responsible for the design and implementation of the Australian Government’s infrastructure, transport, regional development, communications, sport and arts policies and programs. The department works to: improve major transport and digital infrastructure across Australia; support an efficient, sustainable, competitive, safe, accessible and secure transport system; improve living standards and facilitate economic growth in our cities and regions, including northern Australia; support regional growth and resilience through connectivity, reliability and security for agricultural and other primary industry users; provide good governance frameworks and services to support communities in the territories; enable people in Australia to connect to effective, safe digital and communications services and enabling investment in communications, technologies and infrastructure, for inclusiveness and sustainable economic growth; contribute to healthy, active communities and sustainable sport system; and support sustainable and inclusive creative and cultural sectors, and protect and promote Australian content and culture.
- **Airservices Australia** – Airservices Australia is a Corporate Commonwealth Entity, responsible for providing facilities and services for the safety, regularity and efficiency of air navigation within Australian-administered airspace. This includes providing air traffic services, aviation rescue fire-fighting services, aeronautical information, radio navigation and telecommunications services.
- **Australian Broadcasting Corporation (ABC)** – The ABC is a national broadcaster and digital media provider. It is an integral part of the Australian media, providing radio, television and digital media services to all Australians, including independent news and information services. It offers programming that informs, educates and entertains, and contributes to and reflects Australia’s national identity, including delivering such programming to overseas audiences. The ABC encourages cultural diversity, fosters public debate, engages directly with local communities, and nurtures and promotes the creative industries, music and the arts. In addition to its legislated obligations, the ABC also delivers emergency broadcasting services.
- **Australian Communications and Media Authority (ACMA)** – The ACMA is responsible for regulating in accordance with legislation related to broadcasting, radiocommunications, telecommunications and online content. ACMA works with all stakeholders to maximise the public benefit, including the extent to which the regulatory framework addresses the broad concerns of the community, meets the needs of industry, and maintains community and national interest safeguards.
- **Australian Film, Television and Radio School (AFTRS)** – AFTRS is the national institution for specialist education, training and research for screen and audio industries. AFTRS works hand-in-hand with the screen and audio industries to provide

Australians with the highest level of education, training and research so that Australian stories and culture thrive at home and around the world.

- **Australian Maritime Safety Authority (AMSA)** – AMSA is responsible for the maritime safety of international shipping and domestic commercial vessels, protection of the marine environment from ship-sourced pollution and other environmental damage caused by shipping, and search and rescue nationally.
- **Australian National Maritime Museum (ANMM)** – The ANMM is responsible for leading the promotion and conservation of Australia’s maritime heritage and culture. This is done through: developing and sharing its collections, knowledge and expertise; motivating learning through research, educational programs and products; supporting community participation to retain Australia’s maritime heritage; and exploring contemporary issues of public interest and maritime relevance.
- **Australian Postal Corporation (Australia Post)** – Australia Post is a Government Business Enterprise, wholly owned by the Australian Government. It provides a letter delivery service to all people in Australia, and a range of parcel, logistics and other services.
- **Australian Rail Track Corporation Limited (ARTC)** – The ARTC is a Government Business Enterprise, wholly owned by the Australian Government. It was established in 1998, and manages and operates more than 9,600 kilometers of the national rail network across five states.
- **Australian Sports Commission (ASC)** – The ASC works to implement Australian Government sport policy and has primary responsibility for key initiatives. In particular, the ASC is responsible for growing participation in sport, building capacity in Australia’s sporting sector and, through the Australian Institute of Sport, for the leadership of Australia’s high performance sport system.
- **Australian Sports Foundation Limited (ASF)** – ASF is a Commonwealth company and was established to raise money for the development of Australian sport. It is Australia’s leading sports fundraiser and charity.
- **Australian Transport Safety Bureau (ATSB)** – The purpose of the ATSB is to improve the safety of, and public confidence in, aviation, rail and marine transport. The ATSB conducts independent investigations of transport accidents and other safety occurrences, undertakes safety data recording, analysis and research, and influences safety action.
- **Bundanon Trust** - Bundanon Trust cares for the Boyd art collection and supports arts practice and engagement with the arts through its Art Museum and its residency, learning, research, live arts and performance programs. In preserving the natural and cultural heritage of its site, Bundanon Trust promotes the value of landscape in all our lives.

- **Civil Aviation Safety Authority (CASA)** – CASA has the function of conducting the safety regulation of the civil air operations in Australian territory and the operation of Australian aircraft outside Australian territory. While safety regulation of civil aviation remains its primary role, CASA also performs other safety-related and associated functions. CASA also has responsibility for airspace regulation.
- **Creative Australia** – Creative Australia is the Australian Government’s principal arts investment, development, funding and advisory body with a purpose to champion and invest in arts and creativity for a dynamic and creative Australia. Creative Australia has a national leadership role in supporting and building Australia’s cultural infrastructure by ensuring local and global audiences enjoy the benefits of thriving, dynamic and sustainable cultural and creative industries.
- **High Speed Rail Authority (HSRA)** – The HSRA is a Corporate Commonwealth Entity established under the *High Speed Rail Authority Act 2022*. The HSRA will oversee the development of a High Speed Rail (HSR) network and advise on Australia’s current and future HSR needs.
- **Infrastructure Australia (IA)** – IA’s primary role is to be the Commonwealth Government’s independent adviser on nationally significant infrastructure investment planning and project prioritisation.
- **National Archives of Australia (National Archives)** – National Archives is established under the *Archives Act 1983*. National Archives provides leadership in best practice management of the official record of the Commonwealth, and ensures that Australian Government information of enduring significance is secured, preserved and accessible to those with an interest in connecting with the national archival collection, including government agencies, researchers and the community.
- **National Capital Authority (NCA)** – The NCA performs the role of trustee and manager of areas in Canberra and the Australian Capital Territory that are designated as National Land for the special purpose of Canberra as the National Capital. The NCA’s statutory function is to manage the Australian Government’s interest in the strategic planning, promotion, development and enhancement of Canberra as the National Capital.
- **National Film and Sound Archive of Australia (NFSA)** – The NFSA is Australia’s premier audiovisual archive. It collects and preserves significant Australian film, recorded sound, broadcast works and new media, and shares the collection with audiences across Australia and overseas.
- **National Gallery of Australia (the National Gallery)** – The purpose of the National Gallery is to: develop and maintain a national collection of works of art; exhibit, or make available for exhibition by others, in Australia or elsewhere, works of art from the national collection or works of art that are otherwise in the possession of the National Gallery; and to use every endeavour to make the most advantageous use of the national collection in the national interest.

- **National Intermodal Corporation Limited (National Intermodal)** – National Intermodal is a Government Business Enterprise wholly owned by the Australian Government. It has been established to facilitate the development of intermodal freight terminals.
- **National Library of Australia (Library)** – The Library ensures that documentary resources of national significance relating to Australia and the Australian people, as well as significant non-Australian library materials, are collected, preserved and made accessible either through the Library or through collaborative arrangements with other libraries.
- **National Museum of Australia (NMA)** – The NMA brings to life the rich and diverse stories of the nation through researching, developing, preserving, digitising and exhibiting a significant national collection, and creating programs and partnerships for national and international audiences.
- **National Portrait Gallery of Australia (NPGA)** – The purpose of the NPGA is to develop, preserve, maintain and promote a national collection of portraits and other works of art. It also develops and engages a national audience for the collection, exhibitions, education, research, publications, and public and online programs.
- **National Transport Commission (NTC)** – The NTC leads national land transport reform in support of Australian governments to improve safety, productivity, environmental outcomes and regulatory efficiency relating to road, rail and intermodal transport.
- **NBN Co Limited (NBN Co)** – NBN Co is a Government Business Enterprise, wholly owned by the Australian Government. The principal responsibility of NBN Co is to operate and continue to expand and upgrade the nbn network in accordance with the expectations of government. NBN Co’s purpose is to elevate Australia by connecting people and powering progress. NBN Co aims to achieve its purpose by providing fast, reliable and affordable connectivity via wholesale broadband services which meet the current and future needs of Australian households, communities and businesses.
- **Northern Australia Infrastructure Facility (NAIF)** – NAIF provides financial assistance by way of debt or alternative financing mechanisms to infrastructure projects that will support economic growth and stimulate population growth in Northern Australia. NAIF is able to finance a wide range of infrastructure assets that facilitate the establishment or enhancement of business activity or increase economic activity in the region.
- **Old Parliament House (OPH)** – OPH is a Corporate Commonwealth Entity. It was the home of the Federal Parliament from 1927 to 1988 and is an icon of national significance. It now houses the Museum of Australian Democracy, which provides dynamic exhibitions, events, engagement and education programs, to explore Australia’s democratic traditions and the factors and people that shaped that journey and improve understanding of democracy and the skills required to participate in it.

- **Screen Australia** – Screen Australia supports a vibrant, viable screen industry, reflecting the depth and diversity of Australian storytelling.
- **Special Broadcasting Service Corporation (SBS)** – SBS is a national broadcaster. It provides multicultural and multilingual services that inform, educate and entertain all Australians. Its mission is to contribute to a more cohesive, equitable and harmonious Australia through its television, radio and digital media services.
- **Sport Integrity Australia (SIA)** – Sport Integrity Australia contributes to protecting the integrity of Australian sport and the health and welfare of those who participate in sport through the coordination of a national approach to all sports integrity matters, as well as international engagement and capacity building on related matters.
- **WSA Co Limited (WSA Co)** – WSA Co is an unlisted public company limited by shares, and a Government Business Enterprise, wholly owned by the Australian Government. It was established in 2017 to develop and operate the Western Sydney International (Nancy-Bird Walton) Airport at Badgerys Creek. WSA Co is required to execute its responsibilities with the Commonwealth in order to achieve operational readiness of the Airport by the end of 2026.

A summary of the Portfolio structure is at Figure 1. Further detail about the responsibilities of each agency appears in individual agency chapters. Airservices Australia; Australia Post; ARTC; ASF, Bundanon Trust; National Intermodal; NBN Co; and WSA Co do not appear in the 2026-27 Portfolio Budget Statements as these entities do not receive direct funding through the annual appropriation acts.

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

Figure 1: Infrastructure, Transport, Regional Development, Communications, Sport and the Arts portfolio structure and outcomes

<p>Minister for Infrastructure, Transport, Regional Development and Local Government The Hon Catherine King MP</p>
<p>Minister for Communications and Minister for Sport The Hon Anika Wells MP</p>
<p>Minister for the Arts The Hon Tony Burke MP</p>
<p>Minister for Northern Australia The Hon Madeleine King MP</p>
<p>Minister for Regional Development, Local Government and Territories The Hon Kristy McBain MP</p>
<p>Assistant Minister for Regional Development Senator the Hon Anthony Chisholm</p>
<p>Assistant Minister for Northern Australia Senator the Hon Nita Green</p>

Figure 1: Infrastructure, Transport, Regional Development, Communications, Sport and the Arts portfolio structure and outcomes (continued)

<p style="text-align: center;">Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts Secretary: Mr Jim Betts</p> <p>Outcome 1: Improved infrastructure across Australia through investment in and coordination of transport and other infrastructure</p> <p>Outcome 2: An efficient, sustainable, competitive, safe and secure transport system for all transport users through regulation, financial assistance and safety investigations</p> <p>Outcome 3: Strengthening the sustainability, capacity and diversity of Australia's urban and regional areas including northern Australia, including through facilitating local partnerships between all levels of government and local communities; through investment in infrastructure and measures that stimulate economic growth; and providing grants and financial assistance</p> <p>Outcome 4: Good governance and service delivery in the Australian territories including through the maintenance and improvement of the laws and services for non-self-governing territories, and the overarching legislative framework for self-governing territories</p> <p>Outcome 5: Promote an innovative and competitive communications sector, through policy development, advice and program delivery, so all Australians can realise the full potential of digital technologies and communications services</p> <p>Outcome 6: Participation in, and access to, Australia's arts and culture through developing and supporting cultural expression</p> <p>Outcome 7: Contribute to healthy, active communities and a sustainable sport system through policy development, coordination and targeted support</p>

Figure 1: Infrastructure, Transport, Regional Development, Communications, Sport and the Arts portfolio structure and outcomes (continued)

<p>Airservices Australia Chair: Ms Anne T. Brown Chief Executive Officer: Mr Rob Sharp</p> <p>Mission: Provide air navigation and aviation rescue fire-fighting services for the aviation industry and community</p>
<p>Australian Broadcasting Corporation Chair: Mr Kim Williams AM Managing Director: Mr Hugh Marks</p> <p>Outcome 1: Informed, educated and entertained audiences – throughout Australia and overseas – through innovative and comprehensive media and related services</p>
<p>Australian Communications and Media Authority Chair and Agency Head: Ms Nerida O’Loughlin PSM Deputy Chair: Mr Adam Suckling</p> <p>Outcome 1: A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice</p>
<p>Australian Film, Television and Radio School Chair: Ms Rachel Perkins Chief Executive Officer: Dr Nell Greenwood</p> <p>Outcome 1: Support the development of a professional screen arts and broadcast culture in Australia including through the provision of specialist industry-focused education, training, and research</p>
<p>Australian Maritime Safety Authority Chair: Capt. Jeanine Drummond Chief Executive Officer: Ms Kaylene Dale</p> <p>Outcome 1: Minimise the risk of shipping incidents and pollution in Australian waters through ship safety and environment protection regulation and services and maximise people saved from maritime and aviation incidents through search and rescue coordination</p>

Figure 1: Infrastructure, Transport, Regional Development, Communications, Sport and the Arts portfolio structure and outcomes (continued)

<p style="text-align: center;">Australian National Maritime Museum Chair: Hon Hieu Van Le AC Director and Chief Executive Officer: Ms Daryl Karp AM</p> <p>Outcome 1: Increased knowledge, appreciation and enjoyment of Australia’s maritime heritage by managing the National Maritime Collection and staging programs, exhibitions and events</p>
<p style="text-align: center;">Australian Postal Corporation Chair: Ms Siobhan McKenna Group Chief Executive Officer and Managing Director: Mr Paul Graham</p> <p>Mission: Australia Post is required by law to provide a letter service which is reasonably accessible to all people in Australia, including a uniform price for a standard postal article carried by ordinary post within Australia</p>
<p style="text-align: center;">Australian Rail Track Corporation Limited Chair: Mr Peter Duncan AM Managing Director and Chief Executive Officer: Mr Wayne Johnson</p> <p>Mission: To deliver a safe and effective rail network operation that connects the nation, now and into the future</p>
<p style="text-align: center;">Australian Sports Commission Chair: Ms Kate Jenkins AO Chief Executive Officer: Mr Kieren Perkins OAM</p> <p>Outcome 1: Increased participation in organised sport and continued international sporting success including through leadership and development of a cohesive and effective sports sector, provision of targeted financial support, and the operation of the Australian Institute of Sport</p>
<p style="text-align: center;">Australian Sports Foundation Limited Chair: Professor Ms Sarah Kelly OAM Chief Executive Officer: Ms Jerril Rechter AM</p> <p>Outcome 1: Improved Australian sporting infrastructure through assisting eligible organisations to raise funds for registered sporting projects</p>

Figure 1: Infrastructure, Transport, Regional Development, Communications, Sport and the Arts portfolio structure and outcomes (continued)

<p>Australian Transport Safety Bureau Chief Commissioner and Chief Executive Officer: Mr Angus Mitchell</p> <p>Outcome 1: Improved transport safety in Australia including through: independent 'no blame' investigation of transport accidents and other safety occurrences; safety data recording, analysis and research; and influencing safety action</p>
<p>Bundanon Trust Chair: Mr Samuel Edwards Chief Executive Officer: Ms Rachel Kent</p> <p>Mission: To operate the Bundanon properties as a centre for creative arts and education, to support the development of arts practice across all disciplines and to enable public access to the arts and to the landscape</p>
<p>Civil Aviation Safety Authority Chair: Air Chief Marshal (Ret'd) Mark Binskin AC Chief Executive Officer: Ms Pip Spence PSM</p> <p>Outcome 1: Maximise aviation safety through a regulatory regime, detailed technical material on safety standards, comprehensive aviation industry oversight, risk analysis, industry consultation, education and training</p>
<p>Creative Australia Chair: Prof Wesley Enoch AM Chief Executive Officer: Mr Adrian Collette AM</p> <p>Outcome 1: Local and global audiences enjoy the benefits of thriving, dynamic and sustainable cultural and creative industries, supported through investment, development, partnerships, advice and recognition for Australian artists and arts organisations</p>
<p>High Speed Rail Authority Chair: Ms Jill Rossouw Chief Executive Officer: Mr Timothy Parker</p> <p>Outcome 1: Developing a high speed rail network between capital cities and key regional centres through policy development and planning, national coordination and strategic advice to enhance Australia's long-term rail investment</p>

Figure 1: Infrastructure, Transport, Regional Development, Communications, Sport and the Arts portfolio structure and outcomes (continued)

<p style="text-align: center;">Infrastructure Australia Chief Commissioner: Mr Tim Reardon Chief Executive Officer: Mr Adam Copp</p> <p>Outcome 1: Improve decision-making on matters relating to infrastructure; advise governments and others on matters relating to infrastructure, including better assessment of infrastructure needs and prioritisation of infrastructure projects; and promote best practice infrastructure planning, financing, delivery and operation</p>
<p style="text-align: center;">National Archives of Australia Director-General: Mr Simon Froude</p> <p>Outcome 1: To promote the creation, management and preservation of authentic, reliable and usable Commonwealth records and to facilitate Australians' access to the archival resources of the Commonwealth</p>
<p style="text-align: center;">National Capital Authority Chair: Mr Terry Weber Chief Executive: Ms Karen Doran</p> <p>Outcome 1: To shape Canberra as a capital that all Australians can be proud of by ensuring it is well planned, managed and promoted, consistent with its enduring national significance</p>
<p style="text-align: center;">National Film and Sound Archive of Australia Chair: Ms Annette Shun Wah Chief Executive Officer: Mr Patrick McIntyre</p> <p>Outcome 1: Increased engagement with Australia's audiovisual culture past and present through developing, preserving, maintaining and promoting the national audiovisual collection of historic and cultural significance</p>
<p style="text-align: center;">National Gallery of Australia Chair: Mr Ryan Stokes AO Chief Executive Officer: Mr Nick Mitzevich</p> <p>Outcome 1: Increased understanding, knowledge and enjoyment of the visual arts by providing access to, and information about, works of art locally, nationally and internationally</p>

Figure 1: Infrastructure, Transport, Regional Development, Communications, Sport and the Arts portfolio structure and outcomes (continued)

<p style="text-align: center;">National Intermodal Corporation Limited Chair: Ms Erin Flaherty Chief Executive Officer: Mr James Baulderstone</p> <p>Mission: Develop and operate an interconnected network of state-of-the-art open access intermodal precincts across Australia</p>
<p style="text-align: center;">National Library of Australia Chair: Distinguished Professor Larissa Behrendt AO Director-General: Ms Alison Dellit</p> <p>Outcome 1: Enhanced learning, knowledge creation, enjoyment and understanding of Australian life and society by providing access to a national collection of library material</p>
<p style="text-align: center;">National Museum of Australia Chair: Professor Clare Wright OAM Acting Director: Ms Katherine McMahon</p> <p>Outcome 1: Increased awareness and understanding of Australia’s history and culture by managing the National Museum’s collections and providing access through public programs and exhibitions</p>
<p style="text-align: center;">National Portrait Gallery of Australia Chair: Ms Sam Meers AO Director: Ms Bree Pickering</p> <p>Outcome 1: Enhanced understanding and appreciation of Australian identity, culture and diversity through portraiture by engaging the public in education programs and exhibitions, and by developing and preserving the national portrait collection</p>
<p style="text-align: center;">National Transport Commission Chair and Ordinary Member: Ms Carolyn Walsh Chief Executive Officer: Mr Michael Hopkins</p> <p>Outcome 1: Improved transport productivity, efficiency, safety and environmental performance and regulatory efficiency in Australia through developing, monitoring and maintaining nationally consistent regulatory and operational arrangements relating to road, rail and intermodal transport</p>

Figure 1: Infrastructure, Transport, Regional Development, Communications, Sport and the Arts portfolio structure and outcomes (continued)

<p style="text-align: center;">NBN Co Limited Chair: Mr Kevin Russell Chief Executive Officer: Ms Ellie Sweeney</p> <p>Mission: Elevate Australia by connecting people and powering progress</p>
<p style="text-align: center;">Northern Australia Infrastructure Facility Chair: Ms Tracey Hayes Chief Executive Officer: Mr Neil Macdonald</p> <p>Outcome 1: Enable economic growth in Northern Australia, by facilitating private sector investment in economic infrastructure, primarily through the provision of concessional financing delivered through the State and Territory Governments</p>
<p style="text-align: center;">Old Parliament House Chair: Mr Barrie Cassidy Executive Director and Chief Executive Officer: Ms Stephanie Bull</p> <p>Outcome 1: An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions and educational programs</p>
<p style="text-align: center;">Screen Australia Chair: Mr Michael Ebeid AM Chief Executive Officer: Ms Deirdre Brennan</p> <p>Outcome 1: Promote engaged audiences and support a creative, innovative and commercially sustainable screen industry through the funding and promotion of diverse Australian screen product</p>
<p style="text-align: center;">Special Broadcasting Service Corporation Chair: Dr Nick Pappas AM Acting Managing Director: Mrs Jane Palfreyman</p> <p>Outcome 1: Provide multilingual and multicultural services that inform, educate and entertain all Australians and in so doing reflect Australia’s multicultural society</p>

Figure 1: Infrastructure, Transport, Regional Development, Communications, Sport and the Arts portfolio structure and outcomes (continued)

<p style="text-align: center;">Sport Integrity Australia Chief Executive Officer: Dr Sarah Benson PSM</p> <p>Outcome 1: Protection of the integrity of Australian sport and the health and welfare of those who participate in sport through the coordination of a national approach to all sports integrity matters</p>
<p style="text-align: center;">WSA Co Limited Chair: Mr Paul O’Sullivan Chief Executive Officer: Mr Simon Hickey</p> <p>Mission: Develop and operate Sydney’s new major airport, Western Sydney International (Nancy-Bird Walton) Airport</p>

**Department of Infrastructure,
Transport, Regional
Development,
Communications, Sport and
the Arts**

**Entity resources and planned
performance**

Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts

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Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts

Section 1: Entity overview and resources

1.1 Strategic direction statement

The functions and work of the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (the department) touch the lives of every Australian, every day. The department has a national footprint with our people working across all states and territories. We have a national vision to connect Australians, enrich our communities and empower our regions.

The Portfolio Budget Statements showcase how we plan to deliver on a significant policy, program and regulatory agenda, across one of the most diverse portfolios in the Australian Public Service. We will deliver through respectful and meaningful engagement across all levels of government, working closely with our seven Ministers, 32 portfolio entities, communities, and key industry stakeholders.

The department is working across government and with First Nations communities and organisations to deliver on our commitments under the National Closing the Gap Agreement (the National Agreement). Under the National Agreement, the department has Commonwealth responsibility for three socio-economic targets: Target 9b - Essential Services: within discrete Aboriginal and Torres Strait Islander communities, all households receive essential services that meet or exceed the relevant jurisdictional standard, Target 16 - Languages: Aboriginal and Torres Strait Islander cultures and languages are strong, supported and flourishing, and Target 17 - Digital Inclusion: Aboriginal and Torres Strait Islander people have access to information and services enabling participation in informed decision-making regarding their own lives. We continue to grow and strengthen our capabilities through the implementation of the four Priority Reforms to transform the way in which we work with Aboriginal and Torres Strait Islander people, communities and organisations. This transformational work is primarily driven through the department's Priority Reform strategy, the *Our Stories on Country Agreement*.

Our nation-wide infrastructure projects support economic and social development, disaster resilience and recovery, and create long-term productivity benefits for producers, businesses and communities. We will continue to support the government in the delivery of transport infrastructure projects, informed by the government's Infrastructure Policy Statement, and through its sustainable management of the 10-year infrastructure investment pipeline. We will deliver high quality, nationally significant infrastructure through strong partnerships with state and territory governments and other delivery partners.

The department's work across all transport sectors enables Australians to connect safely to the world and each other. We work in partnership with the states and territories to deliver

reforms that enhance the productivity and safety of the rail and heavy vehicle sectors, including critical productivity reforms like the National Rail Action Plan and the National Automated Access System for heavy vehicles. We are also building greater resilience and reliability in our national freight networks through investment in the existing Australian Rail Track Corporation rail network, intermodal terminals and the development of a Maritime Single Window to benefit business and consumers through more efficient and sustainable supply chains. We will deliver on the government's commitment to establish a Strategic Fleet Pilot Program to secure Australia's at-call maritime capability. We strive for a safe transport network that is safe and resilient, improving productivity and achieving decarbonisation.

Given Australia's geography and the vast size of our continent, access to aviation services is vital to connect people, businesses, and communities. We are delivering on the government's commitments in the 2024 Aviation White Paper, which set out the long-term policies to guide the sector's next generation of growth and innovation out to 2050. This includes introducing Australia's first consumer protections for aviation. Additionally, through the Australian Government-owned Government Business Enterprise, WSA Co, we will open Western Sydney International (Nancy-Bird Walton) Airport in 2026, providing jobs and greater connectivity for the Western Sydney region.

Our work in Australia's cities, regions, and territories connects and empowers communities, improves productivity and liveability, and seeks to lift living standards. This includes investing in the enabling infrastructure, which is essential for increasing housing supply in Australia, and continuing to deliver a suite of urban and regional grant programs, including Thriving Suburbs, Growing Regions and the Stronger Communities Programme. We deliver key services and address urgent safety and community needs including essential infrastructure needs to protect the Cocos (Keeling) Islands and maintain critical assets in the Indian Ocean and Jervis Bay Territories and Norfolk Island. Furthermore, we are committed to securing a strong and sustainable future for northern Australia through the government's Northern Australia agenda. We aim to develop, implement, and coordinate policies and programs that support sustainable economic development, and provide a foundation for resilient and prosperous communities.

Access to communications services is essential for an inclusive and prosperous society. The department's work across communications and media includes policy and advice on media diversity and public interest journalism and progressing work to ensure Australia's media policy settings are fit-for-purpose. We work with industry and government to support sustainable Australian media services, including advising the government on matters related to our national broadcasters. The department supports the government's commitment to improving the safety of Australians online, including our work creating a social media minimum age, classification, online safety and online gambling, and in taking action to advance the protection of children from harmful online content. We are putting consumers at the centre of our work on access to essential telecommunications services, including Triple Zero, and we are working to ensure a more connected and inclusive Australia through broadband, mobile and satellite services policy and digital inclusion for First Nations communities. The department also ensures that all Australians are able to access the benefits of modern telecommunications and postal services through regulation and programs to deliver equitable access, including in regional and remote Australia.

Upgrades to the NBN are delivering fast, reliable and affordable internet to more Australians, providing equitable access for families and business (including in regional Australia) as well as boosting productivity, enabling innovation, and creating jobs.

Our work in the arts has economic, cultural, educational and social importance. We are improving access to Australian-made screen content, providing support for live music venues and festivals, and supporting critical capital investments to ensure the future viability of our cultural institutions. We are managing ongoing investment in revitalising, protecting and strengthening First Nations languages learning and First Nations visual arts through the First Nations Language and Indigenous Visual Arts Industry Support Program. Through these outcomes we continue to deliver the actions in *Revive: a place for every story, a story for every place (Revive)* - Australia's National Cultural Policy. *Revive* is the Australian Government's five-year commitment to the arts and is the strategic framework for contributing to whole-of-government outcomes including health, education, social cohesion, community resilience, tourism and regional development. We will build upon the successful foundations of *Revive* to develop the next National Cultural Policy. To support this work, we are working closely with the arts and cultural sector and governments at all levels, as well as Creative Australia, Screen Australia, our national collecting institutions and arts training organisations.

Access to, and participation in, sport and physical activity enriches everyone's lives, brings communities together to enhance social cohesion and benefits the economy. The department is working collaboratively across the Commonwealth to deliver for communities and contribute to readiness for the Brisbane 2032 Olympic and Paralympic Games. The department is responsible for programs such as Play Our Way which aims to engage communities in sport and physical activity by increasing access for women and girls, and for the implementation of Sport Horizon, the *National Sport Strategy 2024-2034* (the Strategy). The Strategy sets the priorities for sport in Australia to 2034. During 2026-27, the department will continue to work in partnership with portfolio agencies and stakeholders on policy and programs, and support for major sporting events such as the Men's Rugby World Cup 2027 and the Netball World Cup Sydney 2027, with a view to achieving the Strategy's vision of healthy, active, connected communities and a thriving sports system.

Across the department and with our portfolio entities, we work collaboratively to deliver our programs, projects and services in the major infrastructure, transport, communications, sport and arts sectors, supporting our regions, cities and territories.

We will monitor our progress, measure and deliver on our purpose:

'We work with our partners to enable connected, productive, safe, sustainable and culturally vibrant communities in our cities, regions and territories to improve the lives of Australians.'

For more information on our strategic direction and performance, please refer to our Corporate Plan: <https://www.infrastructure.gov.au/about-us/corporate-reporting/corporate-plan>

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the government or the public) and departmental (for the department’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 - Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses for Outcome’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000 ^(a)	2026-27 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services ^(b)		
Prior year appropriations available ^(c)	196,383	196,383
Departmental appropriation ^(d)	551,641	527,879
s74 External Revenue ^(e)	8,766	12,399
Departmental capital budget ^(f)	16,153	12,099
Total departmental annual appropriations	772,943	748,760
Special accounts ^(g)		
Opening balance	7,096	7,794
Appropriation receipts ^(h)	5,063	5,071
Non-appropriation receipts	3,876	3,876
Total special accounts	16,035	16,741
less departmental appropriations drawn from annual/special appropriations and credited to special accounts	(5,063)	(5,071)
Total departmental resourcing	783,915	760,430
Administered		
Annual appropriations - ordinary annual services ^(b)		
Prior year appropriations available ^(c)	1,969,074	1,707,808
Outcome 1	20,484	36,487
Outcome 2	529,214	526,765
Outcome 3	626,127	390,409
Outcome 4	256,075	199,018
Outcome 5	271,212	370,640
Outcome 6	304,120	301,552
Outcome 7	160,487	84,900
Administered capital budget ⁽ⁱ⁾	31,998	16,606
Payments to corporate entities ^(j)	2,918,869	3,397,720
Annual appropriations - other services - non-operating ^(k)		
Prior year appropriations available ^(c)	3,308,324	3,158,730
Administered assets and liabilities	3,102,924	2,655,311
Payments to corporate entities ^(l)	46,482	47,935

Table 1.1: Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts resource statement - Budget estimates for 2026-27 as at Budget May 2026 (continued)

	2025-26 Estimated actual \$'000 ^(a)	2026-27 Estimate \$'000
Annual appropriations - other services - specific payments to States, ACT, NT and local government ^(k)		
Outcome 1 ^(l)	821,397	955,029
Outcome 3 ^(m)	270,001	20,620
Total administered annual appropriations	14,636,788	13,869,530
Total administered special appropriations ⁽ⁿ⁾	5,513,100	1,355,246
Special accounts ^(g)		
Opening balance	48,107	48,289
Appropriation receipts ^(h)	96,454	101,454
Non-appropriation receipts	263,523	248,987
Total special account receipts	408,084	398,730
less administered appropriations drawn from annual/special appropriations and credited to special accounts	(96,454)	(101,454)
less payments to corporate entities from annual/special appropriations	(2,965,351)	(3,445,655)
Total administered resourcing	17,496,167	12,076,397
Total resourcing for the department^(o)	18,280,082	12,836,828
	2025-26	2026-27
Average staffing level (number)	2,172	2,264

Table 1.1: Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts resource statement - Budget estimates for 2026-27 as at Budget May 2026 (continued)

Third party payments from and on behalf of other entities

	2025-26 Estimated actual \$'000 ^(e)	2026-27 Estimate \$'000
Payments made by other entities on behalf of the department (disclosed above)		
Services Australia ^(p)	288,680	290,880
Receipts received from other entities for the provision of services (disclosed above in s74 External Revenue section above)		
Australian Transport Safety Bureau	10	10
Payments made to corporate entities within the Portfolio		
Australian Broadcasting Corporation	1,229,214	1,287,722
Australian Film, Television and Radio School	28,310	29,011
Australian Maritime Safety Authority	100,763	126,024
Australian National Maritime Museum	26,880	36,836
Australian Sports Commission	450,774	434,206
Civil Aviation Safety Authority	53,072	62,004
Creative Australia	311,790	326,539
High Speed Rail Authority	7,505	382,388
Infrastructure Australia	13,221	13,280
National Film and Sound Archive of Australia	43,558	44,226
National Gallery of Australia	110,455	95,113
National Library of Australia	87,917	93,623
National Museum of Australia	57,482	59,300
National Portrait Gallery of Australia	19,680	20,369
National Transport Commission	6,423	5,666
Northern Australia Infrastructure Facility	21,987	21,711
Old Parliament House	23,065	26,798
Screen Australia	13,287	13,498
Special Broadcasting Service Corporation	359,968	367,341
Total payments to corporate entities	2,965,351	3,445,655

Prepared on a resourcing (that is, appropriations available) basis.

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

- a) The Annual Appropriation amounts appearing for '2025-26 Estimated actual' do not include the Appropriation Bills 2025-26 (No. 5) and (No. 6) as these Bills have not been enacted at the time of publication. An amount of \$21.6 million is expected to be received through Appropriation Bill (No. 5) 2025-26 and \$204.2 million is expected to be received through Appropriation Bill (No. 6). The 2025-26 Portfolio Supplementary Additional Estimates Statements (PSAES) provide detail on these amounts.
- b) Appropriation Bill (No. 1) 2026-2027.
- c) Excludes amounts subject to administrative quarantine by the Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- d) Excludes Departmental Capital Budget (DCB).
- e) Estimated External Revenue receipts under section 74 of the PGPA Act.
- f) DCBs are not separately identified in Appropriation Bill (No. 1) 2026-27 and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- g) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to *Budget Paper 4 - Agency Resourcing*. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- h) Amounts credited to the special accounts from annual and special appropriations.

- i) Administered capital budgets are not separately identified in Appropriation Bill (No. 1) 2026-27 and form part of ordinary annual services items. Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
 - j) 'Corporate Entities' are Corporate Commonwealth Entities and Commonwealth Companies as defined under the PGPA Act.
 - k) Appropriation Bill (No. 2) 2026-27.
 - l) Relates to appropriations sought for payment to the states, ACT, NT and local governments in Appropriation Bill (No. 2) 2026-27. Outcome 1 - Program 1.1: Infrastructure Investment includes the Roads to Recovery program under the Roads to Recovery Funding Conditions 2014. Information on the terms and conditions can be found in the determination, Roads to Recovery funding Conditions 2014 at https://investment.infrastructure.gov.au/files/roads_to_recovery_funding_conditions/R2R_Funding_Conditions_November_2019.pdf. For state splits please refer to *Budget Paper No. 3 - Federal Financial Relations* at <https://budget.gov.au/2026-27/content/bp3/index.htm>.
 - m) Relates to appropriations sought for payment to the states, ACT, NT and local governments in Appropriation Bill (No. 2) 2026-27. Outcome 3 - Program 3.2: Local Government includes Local Roads and Community Infrastructure. For state splits please refer *Budget Paper No. 3 - Federal Financial Relations* at <https://budget.gov.au/2026-27/content/bp3/index.htm>.
 - n) For further information on special appropriations and special accounts, please refer to *Budget Paper No. 4 - Agency Resourcing*. Please also see Section 2 for further information on outcome and program expenses broken down by various funding sources, for example annual appropriations, special appropriations and special accounts.
 - o) The increase in total resourcing for the department in 2025-26 since the 2025-26 Portfolio Additional Estimates Statements (PAES) is largely due to the 2026-27 Budget measure *Financial Assistance Grants to Local Government*. See Table 1.2 for further information.
 - p) Payments relate to the Tasmanian Freight Equalisation Scheme (TFES) and the Bass Strait Passenger Vehicle Equalisation Scheme (BSPVES) administered items.
-

1.3 Budget measures

Budget measures in Part 1 relating to the department are detailed in the *Budget Paper No. 2 - Budget Measures* and are summarised below.

**Table 1.2: Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts 2026-27 Budget measures
Part 1: Measures announced since the 2025-26 Mid-Year Economic and Fiscal Outlook (MYEFO)**

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Receipt measures					
Supporting Transport Priorities ^(a)	2.1, 2.4				
Administered receipt	-	(16,278)	-	-	-
Total	-	(16,278)	-	-	-
Supporting Aviation Priorities	2.3				
Administered receipt	-	2,608	-	-	-
Departmental receipt	-	3,633	4,844	4,844	4,844
Total	-	6,241	4,844	4,844	4,844
Total receipt measures					
Administered	-	(13,670)	-	-	-
Departmental	-	3,633	4,844	4,844	4,844
Total	-	(10,037)	4,844	4,844	4,844
Payment measures					
Building a Better Future through Considered Infrastructure Investment	1.1				
Administered payment	-	20,620	21,115	21,643	22,184
Total	-	20,620	21,115	21,643	22,184
Energy Sovereignty – Fuel Security and Resilience ^{(b)(c)(d)}	2.1, 2.4, 5.1				
Administered payment	-	77,400	-	-	-
Departmental payment	-	3,000	-	-	-
Total	-	80,400	-	-	-
Supporting Transport Priorities	2.1, 2.4				
Administered payment	-	3,500	-	-	-
Departmental payment	-	12,245	11,304	12,827	-
Total	-	15,745	11,304	12,827	-
Supporting Aviation Priorities	2.3, 2.4				
Administered payment	-	1,746	-	-	-
Departmental payment	-	20,687	8,556	7,589	7,364
Total	-	22,433	8,556	7,589	7,364
Supporting Trade and Tourism ^(e)	2.1				
Departmental payment	-	-	-	-	-
Total	-	-	-	-	-
Community Infrastructure	3.1, 3.5				
Administered payment	(99,971)	17,311	163,312	300,000	300,000
Departmental payment	-	13,083	7,154	6,405	3,762
Total	(99,971)	30,394	170,446	306,405	303,762
Financial Assistance Grants to Local Government ^(f)	3.2				
Administered payment	2,897,400	(2,897,400)	-	-	-
Total	2,897,400	(2,897,400)	-	-	-

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

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Attorney-General's Portfolio - Additional Resourcing ^(g)	3.5					
Departmental payment		-	nfp	nfp	nfp	nfp
Total		-	nfp	nfp	nfp	nfp
Addressing Online Gambling Harms ^(b)	5.1					
Administered payment		-	12,500	-	-	-
Departmental payment		-	40	31	5	5
Total		-	12,540	31	5	5
Supporting Connectivity	5.1					
Administered payment		-	5,000	5,000	5,000	-
Total		-	5,000	5,000	5,000	-
Supporting News and Media Sustainability ^{(h)(i)}	5.1, 5.2					
Administered payment		(20,889)	12,638	(32,866)	(39,524)	(18,024)
Departmental payment		-	6,400	-	-	-
Total		(20,889)	19,038	(32,866)	(39,524)	(18,024)
Boosting productivity - accelerating approvals ^(b)	5.2					
Departmental payment		-	-	-	-	-
Total		-	-	-	-	-
Closing the Gap - further investments ^(b)	7.1					
Administered payment		-	1,202	-	-	-
Total		-	1,202	-	-	-
Investment in Sport	7.1, 7.2					
Administered payment		-	14,484	-	-	-
Departmental payment		-	553	-	-	-
Total		-	15,037	-	-	-
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension ^(b)	All					
Departmental payment		-	-	-	-	(20,858)
Total		-	-	-	-	(20,858)
Total payment measures						
Administered		2,776,540	(2,730,999)	156,561	287,119	304,160
Departmental		-	56,009	27,045	26,826	(9,727)
Total		2,776,540	(2,674,990)	183,606	313,945	294,433

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

- The reduction of \$16.3 million (receipts) in 2026-27 reflects deferral of a cost recovery mechanism for the National System for Domestic Commercial Vessel Safety.
- This is a cross-portfolio measure. The full measure description and package details appear in *Budget Paper No. 2 - Budget Measures* as 'various agencies' under the cross-portfolio section.
- Excludes \$15.1 million in equity.
- Excludes funding of \$15.8 million that is published in Table 1.1 of the department's 2025-26 Portfolio Supplementary Additional Estimates Statements (PSAES).
- The lead entity for this measure is the Department of Foreign Affairs and Trade. The full measure description and package details appear in the *Budget Paper No. 2 - Budget Measures* under the Foreign Affairs and Trade portfolio.
- Funding of \$2.9 billion brought forward from 2026-27 into 2025-26.
- The lead entity for this measure is the Attorney-General's Department. The full measure description and

package details appear in the *Budget Paper No. 2 - Budget Measures* under the Attorney-General's portfolio. Funding for this measure is not for publication (nfp) due to commercial sensitivities and is not included in the totals.

- h) The lead entity for this measure is the Department of Social Services. The full measure description and package details appear in the *Budget Paper No. 2 - Budget Measures* under the Social Services portfolio.
- i) Includes a reprioritisation of funding from the 2022-23 October Budget measure titled *Better Connectivity Plan for Regional and Rural Australia*.

Note: Measures previously published in the department's 2025-26 PAES and in the 2025-26 PSAES are not included in this table, for further details refer to the department's 2025-26 PAES and 2025-26 PSAES documents.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the department can be found at:

<https://www.infrastructure.gov.au/sites/default/files/documents/ditrdcsa-corporate-plan-2025-26.pdf>

The most recent annual performance statement can be found at:

<https://www.infrastructure.gov.au/sites/default/files/documents/ditrdcsa-annualreport-2024-25.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Improved infrastructure across Australia through investment in and coordination of transport and other infrastructure

Linked programs

<p>Director of National Parks</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1: Parks and Reserves
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Director of National Parks is working with the department to secure the future of Jabiru by supporting the township’s transition from a reliance on mining to a tourism-based economy that leverages its proximity to the Kakadu National Park.</p> <p>Infrastructure investment will assist in improving tourism infrastructure across the park, bolster the local economy, and support Indigenous businesses and employment.</p>
<p>The Treasury</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.4: National Partnership Payments to the States
<p>Contribution to Outcome 1 made by linked programs</p> <p>The above linkage relates to National Partnership Payments which are paid through the Department of the Treasury as part of the Federation Funding Agreements Framework.</p>

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: Infrastructure Investment					
Administered expenses					
Ordinary annual services					
Appropriation Bill (No. 1)	9,234	36,487	96,195	260,175	260,484
Other services					
Appropriation Bill (No. 2)	821,397	955,028	989,519	982,120	999,516
Payments to corporate entities ^(a)	30,333	395,668	281,121	13,552	13,791
Expenses not requiring appropriation in the Budget year ^(b)	(64,872)	100,709	294,466	50,737	(120,000)
Total expenses for Program 1.1	796,092	1,487,892	1,661,301	1,306,584	1,153,791
Program 1.2: Program Support for Outcome 1					
Departmental expenses					
Departmental appropriation	82,211	75,305	68,378	65,768	64,970
Expenses not requiring appropriation in the Budget year	460	-	-	-	-
Total expenses for Program 1.2	82,671	75,305	68,378	65,768	64,970
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services					
Appropriation Bill (No. 1)	9,234	36,487	96,195	260,175	260,484
Other services					
Appropriation Bill (No. 2)	821,397	955,028	989,519	982,120	999,516
Payments to corporate entities ^(a)	30,333	395,668	281,121	13,552	13,791
Expenses not requiring appropriation in the Budget year ^(b)	(64,872)	100,709	294,466	50,737	(120,000)
Administered total	796,092	1,487,892	1,661,301	1,306,584	1,153,791
Departmental expenses					
Departmental appropriation	82,211	75,305	68,378	65,768	64,970
Expenses not requiring appropriation in the Budget year	460	-	-	-	-
Departmental total	82,671	75,305	68,378	65,768	64,970
Total expenses for Outcome 1	878,763	1,563,197	1,729,679	1,372,352	1,218,761

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Movement of administered funds between years^(c)					
Outcome 1:					
Program 1.1: Infrastructure Investment	(293,911)	221,342	328,760	(128,690)	(122,000)
Total movement of administered funds	(293,911)	221,342	328,760	(128,690)	(122,000)

	2025-26	2026-27
Average staffing level (number)	573	597

- a) Relates to appropriation for corporate entities provided through the department.
- b) Administered 'Expenses not requiring appropriation in the Budget year' comprise expenses relating to concessional loans, accruals, payments made from prior year appropriations and other non-cash expenses.
- c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Table 2.1.2: Program components of Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Components for Program 1.1: Infrastructure Investment					
Administered expenses					
Infrastructure Investment Program ^(a) :					
Grants to the ARTC	15,100	212,345	180,000	110,000	120,000
Research and Evaluation	13,808	34,000	24,250	21,000	20,000
Roads to Recovery	735,350	845,880	1,175,930	1,162,032	1,000,000
Regional Australia Level Crossing Program	1,500	-	-	-	-
Payments to corporate entities ^(b)					
High Speed Rail Authority	17,112	382,388	267,577	-	-
Infrastructure Australia	13,221	13,280	13,544	13,552	13,791
Total expenses for Program 1.1	796,092	1,487,892	1,661,301	1,306,584	1,153,791

- a) Excludes expenses relating to payments made to and through the states and territories by the Treasury for the Infrastructure Investment Program (Black Spots Program, Safer Local Roads and Infrastructure Program, Developing Northern Australia, Improving Cattle Supply Chains and Northern Australia Roads), Major Projects Business Case Fund, Active Transport Fund, Rail Investment Component, Road Investment Component and Infrastructure Growth Package (New Investments and Western Sydney Infrastructure Plan) administered items.
- b) Relates to appropriation for corporate entities provided through the department.

Table 2.1.3: Performance measures for Outcome 1

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

Outcome 1: Improved infrastructure across Australia through investment in and coordination of transport and other infrastructure		
Program 1.1: Infrastructure Investment		
The Infrastructure Investment Program (the Program) supports economic growth, makes travel safer, increases transport access and supports regional development. It increases the efficiency, productivity, sustainability and safety of Australia's land transport infrastructure through programs and policy to improve connectivity for communities and freight. The Program is delivered in partnership with states, territories, and stakeholders to support nationally significant projects that improve productivity, resilience, liveability and sustainability		
Key activities	<ul style="list-style-type: none"> Advise on, deliver and manage the Infrastructure Investment Program (IIP) Support of Government Business Enterprises and portfolio entities 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Provide policy advice on IIP Project Proposal Report(s)	Target: 95% of policy advice is assessed as high quality, timely and evidence based ^(a) Result: Target expected to be met
	Assessment of milestone claims for payments on IIP projects listed in the relevant tables in the Federation Funding Agreement Schedule (FFAS)	Target: 100% of milestone claims received by the department have been assessed, with accurate and complete claims authorised for payment Result: Target expected to be met
	Provide advice and oversight for the delivery of Commonwealth infrastructure projects	Target: 95% of advice to government is assessed as high quality, timely and evidence based ^(a) Result: Target expected to be met
Year	Performance measures	Planned performance results
Budget Year 2026-27	Assessment of milestone claims for payments on IIP projects listed in the relevant tables in the Federation Funding Agreement Schedule (FFAS)	100% of milestone claims received by the department have been assessed, with accurate and complete claims authorised for payment
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

The department is developing the full suite of performance measures for 2026-27 which will be published in the 2026-27 Corporate Plan.

- a) As part of ongoing assessment and assurance activities, the wording of this target has been amended from the 2025-26 Corporate Plan to add a percentage to the target. Further information will be provided in the 2025-26 Annual Report.

2.2 Budgeted expenses and performance for Outcome 2

Outcome 2: An efficient, sustainable, competitive, safe and secure transport system for all transport users through regulation, financial assistance and safety investigations

Linked programs

Australian Trade and Investment Commission
<p>Programs</p> <ul style="list-style-type: none"> Program 1.2: Programs to support Australian exporters to expand internationally, attract productive international investment, and grow the visitor economy
<p>Contribution to Outcome 2 made by linked programs</p> <p>The department works closely with the Australian Trade and Investment Commission (Austrade) to support tourism demand-driving infrastructure, arts and culture in Australia's regions, through grants programs and as part of its role in THRIVE 2030.</p>
Services Australia
<p>Programs</p> <ul style="list-style-type: none"> Program 1.1: Strategy and Corporate Enabling Program 1.2: Customer Service Delivery Program 1.3: Technology and Transformation
<p>Contribution to Outcome 2 made by linked programs</p> <p>The above linkage relates to payments made by Services Australia on behalf of the department for the Tasmanian Freight Equalisation Scheme (TFES) and the Bass Strait Passenger Vehicle Equalisation Scheme (BSPVES).</p>

Budgeted expenses for Outcome 2

This table shows how much the department 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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 2.1: Surface Transport					
Administered expenses					
Ordinary annual services Appropriation Bill (No. 1) ^(a)	349,576	401,563	295,873	295,716	294,060
Special Appropriations					
<i>Australian Maritime Safety Authority Act 1990</i> ^(b)	133,679	136,320	154,744	160,442	159,954
<i>Protection of the Sea (Oil Pollution Compensation Funds) Act 1993</i> ^(b)	600	600	600	600	600
Payments to corporate entities ^(b)	107,186	131,690	94,091	90,017	92,526
Expenses not requiring appropriation in the Budget year ^(c)	13,938	6,773	1,600	-	-
Total expenses for Program 2.1	604,979	676,946	546,908	546,775	547,140
Program 2.2: Road Safety					
Administered expenses					
Ordinary annual services Appropriation Bill (No. 1)	18,130	10,414	3,300	-	-
Expenses not requiring appropriation in the Budget year ^(c)	1,550	137	-	-	-
Total expenses for Program 2.2	19,680	10,551	3,300	-	-
Program 2.3: Air Transport					
Administered expenses					
Ordinary annual services Appropriation Bill (No. 1) ^(a)	184,676	112,894	45,767	82,670	24,079
Payments to corporate entities ^(b)	53,072	62,004	57,039	56,822	58,271
Special Appropriations					
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988</i> ^(b)	127,200	131,700	135,000	138,500	142,000
<i>RPAS levy (Special Appropriation) Act 2020</i> ^(b)	1,000	1,000	1,024	1,050	1,076
Expenses not requiring appropriation in the Budget year ^(c)	99,939	43,362	16,023	-	-
Total expenses for Program 2.3	465,887	350,960	254,853	279,042	225,426
Program 2.4: Program Support for Outcome 2					
Departmental expenses					
Departmental appropriation	204,446	193,302	178,087	174,397	139,389
s74 external revenues ^(d)	1,482	5,115	6,326	6,326	5,744
Expenses not requiring appropriation in the Budget year ^(e)	4,372	5,338	6,595	1,455	9,302
Total expenses for Program 2.4	210,300	203,755	191,008	182,178	154,435

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services					
Appropriation Bill (No. 1) ^(a)	552,382	524,871	344,940	378,386	318,139
Special appropriations	262,479	269,620	291,368	300,592	303,630
Payments to corporate entities ^(b)	160,258	193,694	151,130	146,839	150,797
Expenses not requiring appropriation in the Budget year ^(c)	115,427	50,272	17,623	-	-
Administered total	1,090,546	1,038,457	805,061	825,817	772,566
Departmental expenses					
Departmental appropriation	204,446	193,302	178,087	174,397	139,389
s74 external revenues ^(d)	1,482	5,115	6,326	6,326	5,744
Expenses not requiring appropriation in the Budget year ^(e)	4,372	5,338	6,595	1,455	9,302
Departmental total	210,300	203,755	191,008	182,178	154,435
Total expenses for Outcome 2	1,300,846	1,242,212	996,069	1,007,995	927,001

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Movement of administered funds between years^(f)					
Outcome 2:					
Program 2.3: Air Transport	(423)	423	-	-	-
Total movement of administered funds	(423)	423	-	-	-

	2025-26	2026-27
Average staffing level (number)	408	425

- a) Includes estimates for demand driven programs which are calculated at a maximum probable amount in the forward estimates to ensure there is sufficient appropriation to meet demand. Where the estimated demand is not met in a particular year, underspends are returned to the government and are not available for alternate uses by the Department.
- b) Relates to appropriation for corporate entities provided through the Department.
- c) Administered 'Expenses not requiring appropriation in the Budget year' comprise expenses relating to accruals, payments made from prior year appropriations and other non-cash expenses.
- d) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- e) Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.
- f) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Table 2.2.2: Program components of Outcome 2

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Components for Program 2.1: Surface Transport					
Administered expenses					
Bass Strait Passenger Vehicle Equalisation Scheme ^(a)	60,211	62,411	63,908	65,505	67,143
Freight and Supply Chain Strategy - Freight Data Hub	300	-	-	-	-
International Maritime Organization - contribution	375	394	394	394	394
International Transport Forum - contribution	123	123	123	123	123
Maritime Skills and Training Initiative	3,451	3,451	3,451	3,451	-
National Fuel Security Plan Campaign	15,800	3,900	-	-	-
National Heavy Vehicle Safety Initiatives	4,603	4,679	4,796	4,902	5,015
Real World Testing of Vehicle Efficiency	3,500	3,500	-	-	-
Shifting more Freight to Rail and Maritime to save Diesel	-	52,000	-	-	-
Strategic Local Government Asset Assessment Project	7,450	10,123	3,500	-	-
Tasmanian Freight Equalisation Scheme ^(a)	228,469	228,469	181,969	181,969	181,969
Tourist and Heritage Operators Rail Safety Regulation	1,732	1,786	1,832	1,872	1,916
Special Appropriations ^(b)					
<i>Australian Maritime Safety Authority Act 1990</i>	133,679	136,320	154,744	160,442	159,954
<i>Protection of the Sea (Oil Pollution Compensation Funds) Act 1993</i>	600	600	600	600	600
Payments to corporate entities ^(b)					
Australian Maritime Safety Authority	100,763	126,024	89,527	85,338	87,730
National Transport Commission	6,423	5,666	4,564	4,679	4,796
Total expenses for Program 2.1	604,979	676,946	546,908	546,775	547,140
Components for Program 2.2: Road Safety					
Administered expenses					
Car Safety Ratings Program	3,680	3,040	3,300	-	-
National Road Safety Action Grants Program	16,000	7,511	-	-	-
Total expenses for Program 2.2	19,680	10,551	3,300	-	-

Table 2.2.2: Program components of Outcome 2 (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Components for Program 2.3: Air Transport					
Administered expenses					
Airport Lessee Companies	1,000	1,000	1,000	1,000	1,000
Automatic Dependent Surveillance - Broadcast (ADS-B) Rebate Program	2,800	2,791	-	-	-
Emerging Aviation Technologies Programs	2,188	944	-	-	-
Enhanced Regional Security Screening	5,123	1,788	-	-	-
Hobart Airport Runway	6,000	-	-	-	-
International Civil Aviation Organization - contribution	3,449	3,449	3,449	3,449	3,449
Newcastle Airport International Terminal Upgrade	7,500	-	-	-	-
Payment scheme for Airservices Australia's en route charges ^(a)	2,000	2,000	2,000	2,000	2,000
PFAS Airports Investigation Program	41,319	35,224	-	-	-
Regional Airports Program	20,403	25,401	11,990	5,000	-
Regional Aviation Access	44,886	47,279	22,896	22,819	17,630
Rex Sale Support and Regional and Remote Airport Support Program	123,955	-	-	-	-
Western Sydney Airport - preparatory activities	21,945	36,380	20,455	48,402	-
Women in the Aviation Industry	2,047	-	-	-	-
Special Appropriations ^(b)					
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988</i>	127,200	131,700	135,000	138,500	142,000
<i>RPAS levy (Special Appropriation) Act 2020</i>	1,000	1,000	1,024	1,050	1,076
Payments to corporate entities ^(b)					
Civil Aviation Safety Authority	53,072	62,004	57,039	56,822	58,271
Total expenses for Program 2.3	465,887	350,960	254,853	279,042	225,426

- a) Includes estimates for demand driven programs which are calculated at a maximum probable amount in the forward estimates to ensure there is sufficient appropriation to meet demand. Where the estimated demand is not met in a particular year, underspends are returned to the government and are not available for alternate uses by the department.
- b) Relates to appropriation for corporate entities provided through the department.

Table 2.2.3: Performance measures for Outcome 2

Table 2.2.3 details the performance measures for each program associated with Outcome 2. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are to be provided.

Outcome 2: An efficient, sustainable, competitive, safe and secure transport system for all transport users through regulation, financial assistance and safety investigations		
Program 2.1: Surface Transport The Surface Transport Program supports economic growth, makes travel safer and increases transport access through delivering programs, policies and regulation for efficient, sustainable, safer and better-connected road, rail and maritime sectors		
Key activities	<ul style="list-style-type: none"> Support surface transport decarbonisation, productivity and safety through policy advice Administer regulatory functions to drive compliance across the surface transport emissions, productivity and maritime safety environments Administer and monitor the delivery of surface transport programs 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Provide policy advice relating to surface transport productivity, safety and emissions reduction	Target: 95% of policy advice is assessed as high quality, timely and evidence based ^(a) Result: Target expected to be met
	Administration of regulatory functions for: <ol style="list-style-type: none"> Maritime regulation New Vehicle Efficiency Standard (NVES) regulator 	Target: <ol style="list-style-type: none"> Rates of non-compliance of maritime regulation are reduced and/or maintained compared to the previous year Development of regulatory functions for the NVES Result: Target expected to be met
	Provide effective administration of surface transport and emissions program functions: <ol style="list-style-type: none"> Tasmanian Shipping Programs, Tasmanian Freight Equalisation Scheme (TFES) and the Bass Strait Passenger Vehicle Equalisation Scheme (BSPVES) Heavy Vehicle Safety Initiative (HVSI) Strategic Local Government Asset Assessment Project (SLGAAP) 	Target: <ol style="list-style-type: none"> Tasmanian Shipping Programs (TFES and BSPVES) are administered in accordance with ministerial directions Heavy Vehicle Safety Initiative is administered in accordance with grant funding agreement and grant guidelines Strategic Local Government Asset Assessment Project is administered in accordance with grant agreements and grant guidelines Result: Target expected to be met

Year	Performance measures	Planned performance results
Budget Year 2026-27	Administration of regulatory functions for: a. Maritime regulation b. New Vehicle Efficiency Standard (NVES) regulator	a. Rates of non-compliance of maritime regulation are reduced and/or maintained compared to the previous year b. Implementation of regulatory functions for the NVES
	Provide effective administration of surface transport and emissions program functions: a. Tasmanian Shipping Programs (TFES and BSPVES) b. Heavy Vehicle Safety Initiative (HVS I) c. Strategic Local Government Asset Assessment Project (SLGAAP)	a. Tasmanian Shipping Programs (TFES and BSPVES) are administered in accordance with ministerial directions b. Heavy Vehicle Safety Initiative is administered in accordance with grant funding agreement and grant guidelines c. Strategic Local Government Asset Assessment Project is administered in accordance with grant agreements and grant guidelines
Forward Estimates 2027-30	Administration of regulatory functions for: a. Maritime regulation b. New Vehicle Efficiency Standard (NVES) regulator	a. Rates of non-compliance of maritime regulation are reduced and/or maintained compared to the previous year b. To be determined ^(b)
	As per 2026-27	As per 2026-27
Material changes to Program 2.1 resulting from 2026-27 Budget Measures: Nil		

The department is developing the full suite of performance measures for 2026-27 which will be published in the 2026-27 Corporate Plan.

- a) As part of ongoing assessment and assurance activities, the wording of this target has been amended from the 2025-26 Corporate Plan to add a percentage to the target. Further information will be provided in the 2025-26 Annual Report.
- b) Future targets are to be determined.

Program 2.2: Road Safety		
The Road Safety Program makes travel safer through coordinating a national strategic approach to improving road safety and working to make vehicles safer for all road users		
Key activities	<ul style="list-style-type: none"> • Support road safety in Australia • Administration of the Road Vehicle Standards (RVS) legislation • Advise on and deliver better road safety 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Administration of the Road Vehicle Standards (RVS) legislation	Target: <ol style="list-style-type: none"> 100% of applications are decided within legislative timeframes 75% of voluntary recalls are published within the service level agreement of 7 business days Result: Target expected to be met
	Delivery of non-infrastructure road safety grants programs to support the implementation of the National Road Safety Action Plan 2023-25	Target: <ol style="list-style-type: none"> Completed non infrastructure road safety projects deliver their intended outcomes to support the implementation of the National Road Safety Action Plan 2023-25 (Action Plan) All completed non infrastructure road safety projects are administered in accordance with the grant agreements Result: Target expected to be met
Year	Performance measures	Planned performance results
Budget Year 2026-27	Administration of the Road Vehicle Standards (RVS) legislation	<ol style="list-style-type: none"> 100% of applications are decided within legislative timeframes 75% of voluntary recalls are published within the service level agreement of 7 business days
	Delivery of non-infrastructure road safety grants programs to support the implementation of the National Road Safety Action Plan 2023-25	<ol style="list-style-type: none"> Completed non infrastructure road safety projects deliver their intended outcomes to support the implementation of the National Road Safety Action Plan 2023-25 (Action Plan) All completed non infrastructure road safety projects are administered in accordance with the grant agreements
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 2.2 resulting from 2026-27 Budget Measures: Nil		

The department is developing the full suite of performance measures for 2026-27 which will be published in the 2026-27 Corporate Plan.

Program 2.3: Air Transport		
<p>The Air Transport Program facilitates investment in aviation infrastructure, ensures the aviation industry operates within a clear and robust regulatory framework, and ensures Australian businesses and consumers have access to competitive international and domestic air services, and access to regional and remote areas</p>		
Key activities	<ul style="list-style-type: none"> Support the implementation of key Aviation White Paper Outcomes Manage aviation programs and regulations Support a safe and accessible transport system Administer effective aviation safety, accessibility for people with disability and new and emerging aviation technologies policy 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Administer the regulation of noise from remotely piloted aircraft (RPA) under the <i>Air Navigation (Aircraft Noise) Regulations 2018</i>	<p>Target: 100% of accurate and complete applications for a commercial RPA noise approval are decided within 21 days</p> <p>Result: Target expected to be met</p>
	Percentage of Master Plans and Major Development Plans (MDP) processed for leased federal airports within statutory timeframes	<p>Target: 100% of Master Plans and MDP are assessed and submitted to the minister with sufficient time for consideration and decision within statutory timeframes in each financial year</p> <p>Result: Target expected to be met</p>
	The number of per- and poly-fluoroalkyl substances (PFAS) investigations completed at civilian airports	<p>Target: Delivery of PFAS management plans for 25% of airports participating in the PFAS Airports Investigation Program</p> <p>Result: Target expected to be partially met</p>
	Contribute to maintain or reduce the number of aviation fatalities per 100,000 people for the current year's 10-year average	<p>Target: The 10-year average of annual aviation fatalities per 100,000 people is maintained or reduced</p> <p>Result: Target expected to be met</p>
	Provide policy advice supporting aviation safety, accessibility for people with disability, and new and emerging aviation technologies	<p>Target: 95% of policy advice is assessed as high quality, timely and evidence based^(a)</p> <p>Result: Target expected to be met</p>
Year	Performance measures	Planned performance results
Budget Year 2026-27	Administer the regulation of noise from remotely piloted aircraft (RPA) under the <i>Air Navigation (Aircraft Noise) Regulations 2018</i>	100% of accurate and complete applications for a commercial RPA noise approval are decided within 21 days

Year	Performance measures	Planned performance results
Budget Year 2026-27 cont.	Percentage of Master Plans and Major Development Plans (MDP) processed for leased federal airports within statutory timeframes	100% of Master Plans and MDP are assessed and submitted to the minister with sufficient time for consideration and decision within statutory timeframes in each financial year
	The number of per- and poly-fluoroalkyl substances (PFAS) investigations completed at civilian airports	Delivery of PFAS management plans for 100% of airports which participated in the PFAS Airports Investigation Program
	Contribute to maintain or reduce the number of aviation fatalities per 100,000 people for the current year's 10-year average	The 10-year average of annual aviation fatalities per 100,000 people is maintained or reduced
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
	As per 2026-27	As per 2026-27
	As per 2026-27	As per 2026-27
Material changes to Program 2.3 resulting from 2026-27 Budget Measures: Nil		

The department is developing the full suite of performance measures for 2026-27 which will be published in the 2026-27 Corporate Plan.

- a) As part of ongoing assessment and assurance activities, the wording of this target has been amended from the 2025-26 Corporate Plan to add a percentage to the target. Further information will be provided in the 2025-26 Annual Report.

2.3 Budgeted expenses and performance for Outcome 3

Outcome 3: Strengthening the sustainability, capacity and diversity of Australia's urban and regional areas including northern Australia, including through facilitating local partnerships between all levels of government and local communities; through investment in infrastructure and measures that stimulate economic growth; and providing grants and financial assistance

Linked programs

<p>Department of Climate Change, Energy, the Environment and Water</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.2: Reducing Australia's greenhouse gas emissions • Program 2.3: Accelerate the transition to a circular economy, while safely managing pollutants and hazardous substances <p>Contribution to Outcome 3 made by linked programs</p> <p>The department supports environment, climate change and recyclables market initiatives through the delivery of commitments under City and Regional Deals.</p>
<p>Department of Education</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 2.3: Higher Education Support <p>Contribution to Outcome 3 made by linked programs</p> <p>The Department of Education funded the construction of a new university campus in Launceston, the centrepiece of the Launceston City Deal.</p>
<p>The Treasury</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.4: Commonwealth-State Financial Relations <p>Contribution to Outcome 3 made by linked programs</p> <p>The above linkage relates to National Partnership Payments which are paid through the Department of the Treasury as part of the Federation Funding Agreements Framework.</p>

Budgeted expenses for Outcome 3

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

Table 2.3.1: Budgeted expenses for Outcome 3

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 3.1: Regional Development					
Administered expenses					
Ordinary annual services					
Appropriation Bill (No. 1)	471,422	373,381	357,027	561,283	324,765
Expenses not requiring appropriation in the Budget year ^(a)	123,032	264,819	-	-	-
Total expenses for Program 3.1	594,454	638,200	357,027	561,283	324,765
Program 3.2: Local Government					
Administered expenses					
Other services					
Appropriation Bill (No. 2)	250,000	20,620	21,115	21,643	22,184
Special Appropriations					
<i>Local Government (Financial Assistance) Act 1995</i>	4,638,877	724,350	3,756,841	3,903,733	4,056,760
Expenses not requiring appropriation in the Budget year ^(a)	185,777	15,000	-	-	-
Total expenses for Program 3.2	5,074,654	759,970	3,777,956	3,925,376	4,078,944
Program 3.3: Urban Development^(b)					
Administered expenses					
Expenses not requiring appropriation in the Budget year ^(a)	8,347	-	-	-	-
Total expenses for Program 3.3	8,347	-	-	-	-
Program 3.4: Growing a Stronger Northern Australian Economy					
Administered expenses					
Ordinary annual services					
Appropriation Bill (No. 1)	37	74	71	39,759	37,026
Payments to corporate entities ^(c)	21,987	21,711	21,959	22,576	22,227
Expenses not requiring appropriation in the Budget year ^(d)	2,029	100,363	125,685	92,734	82,543
Total expenses for Program 3.4	24,053	122,148	147,715	155,069	141,796

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 3.5: Program Support for Outcome 3					
Departmental expenses					
Departmental appropriation	70,900	75,965	55,100	50,959	43,744
Expenses not requiring appropriation in the Budget year ^(d)	389	-	-	-	-
Total expenses for Program 3.5	71,289	75,965	55,100	50,959	43,744
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services					
Appropriation Bill (No. 1)	471,609	373,305	357,098	601,042	361,791
Other services					
Appropriation Bill (No. 2)	250,000	20,620	21,115	21,643	22,184
Special Appropriations	4,638,877	724,350	3,756,841	3,903,733	4,056,760
Payments to corporate entities ^(c)	21,987	21,711	21,959	22,576	22,227
Expenses not requiring appropriation in the Budget year ^(a)	319,035	380,332	125,685	92,734	82,543
Administered total	5,701,508	1,520,318	4,282,698	4,641,728	4,545,505
Departmental expenses					
Departmental appropriation	70,900	75,965	55,100	50,959	43,744
Expenses not requiring appropriation in the Budget year ^(d)	389	-	-	-	-
Departmental total	71,289	75,965	55,100	50,959	43,744
Total expenses for Outcome 3	5,772,797	1,596,283	4,337,798	4,692,687	4,589,249
Movement of administered funds between years^(e)					
	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Outcome 3:					
Program 3.1: Regional Development	(109,978)	109,978	-	-	-
Program 3.2: Local Government	15,000	(15,000)	-	-	-
Total movement of administered funds	(94,978)	94,978	-	-	-
Average staffing level (number)					
	2025-26	2026-27			
	292	305			

a) Administered 'Expenses not requiring appropriation in the Budget year' comprise expenses relating to concessional loans, accruals, payments made from prior year appropriations and other non-cash expenses.

b) Previously known as 'Cities'. On 13 May 2025, the Prime Minister announced an amended Administrative Arrangements Order transferring the responsibility for cities policy functions from the department to the Department of the Treasury.

c) Relates to appropriation for corporate entities provided through the department.

d) Departmental 'Expenses not requiring appropriation' relate to expenses associated with the concessional loans proposed under the Northern Australia Infrastructure Facility.

e) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Table 2.3.2: Program components of Outcome 3

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Components for Program 3.1: Regional Development					
Administered expenses					
Barkly Regional Deal	180	-	-	-	-
Community Development Grants Programme	161,521	-	-	-	-
Community Infrastructure: Thriving Suburbs and Growing Regions Programs	-	-	158,812	300,000	300,000
Investing in our Communities Program	102,140	80,177	-	-	-
Major and Local Community Infrastructure Program	55,068	114,092	170,073	237,098	-
Priority Community Infrastructure Program	234,158	402,410	-	-	-
Regional Development Australia Committees	22,337	23,021	23,642	24,185	24,765
Stronger Communities Programme	17,550	18,000	4,500	-	-
Supporting Regional Australia Institute	1,500	500	-	-	-
Total expenses for Program 3.1	594,454	638,200	357,027	561,283	324,765
Components for Program 3.2: Local Government					
Administered expenses					
Local Roads and Community Infrastructure	415,777	15,000	-	-	-
Supplementary Funding for South Australian Roads	20,000	20,620	21,115	21,643	22,184
Special Appropriations					
<i>Local Government (Financial Assistance) Act 1995</i>	4,638,877	724,350	3,756,841	3,903,733	4,056,760
Total expenses for Program 3.2	5,074,654	759,970	3,777,956	3,925,376	4,078,944
Components for Program 3.3: Urban Development^(b)					
Administered expenses					
Support for City Deals	347	-	-	-	-
Bruce Precinct Masterplan	8,000	-	-	-	-
Total expenses for Program 3.3	8,347	-	-	-	-
Components for Program 3.4: Growing a Stronger Northern Australian Economy					
Administered expenses					
Northern Australia Development Program	1,012	-	-	-	-
Northern Australia Infrastructure Facility	889	100,437	125,756	132,493	119,569
Supporting the Northern Australia Indigenous Reference Group	165	-	-	-	-
Payments to corporate entities ^(a)					
Northern Australia Infrastructure Facility	21,987	21,711	21,959	22,576	22,227
Total expenses for Program 3.4	24,053	122,148	147,715	155,069	141,796

a) Relates to appropriation to corporate entities provided through the department.

b) Previously known as 'Cities'. On 13 May 2025, the Prime Minister announced an amended Administrative Arrangements Order transferring the responsibility for cities policy functions from the department to the Department of the Treasury.

Table 2.3.3: Performance measures for Outcome 3

Table 2.3.3 details the performance measures for each program associated with Outcome 3. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are to be provided.

Outcome 3: Strengthening the sustainability, capacity and diversity of Australia's urban and regional areas including northern Australia, including through facilitating local partnerships between all levels of government and local communities; through investment in infrastructure and measures that stimulate economic growth; and providing grants and financial assistance		
Program 3.1: Regional Development The Regional Development Program supports local communities through regionally-focused stakeholder consultation and engagement, research, policy development and program delivery activities to create jobs, drive regional economic growth and build stronger regional communities		
Key activities	<ul style="list-style-type: none"> Advise on and deliver programs to support regional development and local governments 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Delivery of the regional Precincts and Partnerships Program (rPPP) within agreed timeframes	Target: Payments to states and territories are authorised in alignment with the schedule to the Federation Funding Agreement — Infrastructure Result: Target expected to be met
	Provide effective administration of the Growing Regions Program	Target: The Growing Regions Program is administered in accordance with the Federation Funding Agreements — Infrastructure Result: Target expected to be met
	Percentage of Regional Development Australia (RDA) Committees achieving agreed outcomes as demonstrated by: <ol style="list-style-type: none"> stakeholders satisfied with the performance of their RDA departmental review of RDA reporting 	Target: ≥90% of RDAs rated satisfactory or above Result: Target expected to be met
	Provide policy advice on regional development and local government.	Target: 95% of policy advice is assessed as high quality, timely and evidence based ^(a) Result: Target expected to be substantially met

Year	Performance measures	Planned performance results
Budget Year 2026-27	Percentage of Regional Development Australia (RDA) Committees achieving agreed outcomes as demonstrated by: <ol style="list-style-type: none"> a. stakeholders satisfied with the performance of their RDA b. departmental review of RDA reporting 	≥90% of RDAs rated satisfactory or above
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 3.1 resulting from 2026-27 Budget Measures: Nil		

The department is developing the full suite of performance measures for 2026-27 which will be published in the 2026-27 Corporate Plan.

- a) As part of ongoing assessment and assurance activities, the wording of this target has been amended from the 2025-26 Corporate Plan to add a percentage to the target. Further information will be provided in the 2025-26 Annual Report.

Program 3.2: Local Government		
The Local Government Program supports regional development and local communities through delivery of policy advice to the Australian Government and financial assistance to local governments to strengthen local government capacity and better support local communities.		
Key activities	<ul style="list-style-type: none"> Advise on and deliver programs to support regional development and local governments 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Financial assistance is provided to local government in accordance with the <i>Local Government (Financial Assistance) Act 1995</i> consisting of: <ol style="list-style-type: none"> a general-purpose component which is distributed between the states and territories according to population (i.e. on a per capita basis) an identified local road component which is distributed between the states and territories according to fixed historical shares 	Target: Funding is provided on time and aligned with the budget appropriation Result: Target expected to be met
Year	Performance measures	Planned performance results
Budget Year 2026-27	Financial assistance is provided to local government in accordance with the <i>Local Government (Financial Assistance) Act 1995</i> consisting of: <ol style="list-style-type: none"> a general-purpose component which is distributed between the states and territories according to population (i.e. on a per capita basis) an identified local road component which is distributed between the states and territories according to fixed historical shares 	Funding is provided on time and aligned with the budget appropriation
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 3.2 resulting from 2026-27 Budget Measures: Nil		

The department is developing the full suite of performance measures for 2026-27 which will be published in the 2026-27 Corporate Plan.

Program 3.3: Urban Development		
The Urban Development Program support the development of more liveable and productive urban areas through programs and policies that support jobs and economic growth, manage population pressures and reduce congestion.		
Key activities	<ul style="list-style-type: none"> Work with Queensland to deliver infrastructure for the Brisbane 2032 Olympic and Paralympic Games Deliver commitments to enhance community level infrastructure in Australia's cities and towns 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Provide policy advice on Brisbane 2032 Olympic and Paralympic venue infrastructure projects	Target: 95% of policy advice is assessed as high quality, timely and evidence based ^{a)} Result: Target expected to be met
	Approval of Brisbane 2032 Olympic and Paralympic venue infrastructure project milestones in line with the Federation Funding Agreement Schedule (FFAS)	Target: ≥90% of compliant project milestones submitted by Queensland are approved within the FFA timeframe Result: Target expected to be met
	Delivery of the urban Precincts and Partnerships Program (uPPP) within agreed timeframes	Target: Payments to states and territories are authorised in alignment with the schedule to the Federation Funding Agreement — Infrastructure Result: Target expected to be met
	Provide effective administration of the Thriving Suburbs Program	Target: The Thriving Suburbs Program is administered in accordance with the Federation Funding Agreements — Infrastructure Result: Target expected to be met
Year	Performance measures	Planned performance results
Budget Year 2026-27	Approval of Brisbane 2032 Olympic and Paralympic venue infrastructure project milestones in line with the Federation Funding Agreement Schedule (FFAS)	≥90% of compliant project milestones submitted by Queensland are approved within the FFAS timeframe
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 3.3 resulting from 2026-27 Budget Measures: Nil		

The department is developing the full suite of performance measures for 2026-27 which will be published in the 2026-27 Corporate Plan.

- a) As part of ongoing assessment and assurance activities, the wording of this target has been amended from the 2025-26 Corporate Plan to add a percentage to the target. Further information will be provided in the 2025-26 Annual Report.

Program 3.4: Growing a Stronger Northern Australia Economy		
<p>The Northern Australia Program supports the sustainable development of northern Australia through informing policies and initiatives that promote investment, economic growth and liveability. This is achieved through the oversight of the <i>Northern Australia Action Plan 2024-2029</i>, the whole of government’s 5 year strategic roadmap for unlocking the region’s potential and driving the next phase of growth. This includes support for enabling infrastructure through the Northern Australia Infrastructure Facility.</p>		
Key activities	<ul style="list-style-type: none"> Progress key initiatives and monitor whole-of-government implementation of the northern Australia agenda 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Percentage of Northern Australia Infrastructure Facility (NAIF) proposal notices received within the financial year processed for ministerial consideration within statutory timeframes	<p>Target: 100% of proposal notices received within the financial year are processed within statutory timeframes</p> <p>Result: Target expected to be met</p>
	Provide policy advice on northern Australia	<p>Target: 95% of policy advice is assessed as high quality, timely and evidence based^(a)</p> <p>Result: Target expected to be substantially met</p>
Year	Performance measures	Planned performance results
Budget Year 2026-27	Percentage of Northern Australia Infrastructure Facility (NAIF) proposal notices received within the financial year are processed for ministerial consideration within statutory timeframes	100% of proposal notices received within the financial year are processed within statutory timeframes
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 3.4 resulting from 2026-27 Budget Measures: Nil		

The department is developing the full suite of performance measures for 2026-27 which will be published in the 2026-27 Corporate Plan.

- a) As part of ongoing assessment and assurance activities, the wording of this target has been amended from the 2025-26 Corporate Plan to add a percentage to the target. Further information will be provided in the 2025-26 Annual Report.

2.4 Budgeted expenses and performance for Outcome 4

Outcome 4: Good governance and service delivery in the Australian territories including through the maintenance and improvement of the laws and services for non-self-governing territories, and the overarching legislative framework for self-governing territories

Budgeted expenses for Outcome 4

This table shows how much the department 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 2.4.1: Budgeted expenses for Outcome 4

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 4.1: Services to Territories					
Administered expenses					
Ordinary annual services Appropriation Bill (No. 1)	257,198	199,018	195,473	197,625	202,181
Special Accounts					
Christmas Island Phosphate Mining Rehabilitation Special Account 2016 Indian Ocean, Jervis Bay and Norfolk Island Territories Special Account 2023	1,200 19,858	1,200 19,861	1,200 19,861	1,200 19,861	1,200 19,861
Special Appropriation <i>Public Governance, Performance and Accountability Act 2013</i>	-	20	20	20	20
Expenses not requiring appropriation in the Budget year ^(a)	55,903	37,778	36,859	36,859	36,859
Total expenses for Program 4.1	334,159	257,877	253,413	255,565	260,121
Program 4.2: Program Support for Outcome 4					
Departmental expenses					
Departmental appropriation Expenses not requiring appropriation in the Budget year ^(b)	30,753 169	29,660 -	29,777 -	29,412 -	29,379 -
Total expenses for Program 4.2	30,922	29,660	29,777	29,412	29,379

Table 2.4.1: Budgeted expenses for Outcome 4 (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Outcome 4 Totals by appropriation type					
Administered expenses					
Ordinary annual services					
Appropriation Bill (No. 1)	257,198	199,018	195,473	197,625	202,181
Special Accounts	21,058	21,061	21,061	21,061	21,061
Special Appropriation	-	20	20	20	20
Expenses not requiring appropriation in the Budget year ^(a)	55,903	37,778	36,859	36,859	36,859
Administered Total	334,159	257,877	253,413	255,565	260,121
Departmental expenses					
Departmental appropriation	30,753	29,660	29,777	29,412	29,379
Expenses not requiring appropriation in the Budget year ^(b)	169	-	-	-	-
Departmental Total	30,922	29,660	29,777	29,412	29,379
Total expenses for Outcome 4	365,081	287,537	283,190	284,977	289,500

	2025-26	2026-27
Average staffing level (number)	121	126

a) Administered 'Expenses not requiring appropriation in the Budget year' comprise expenses relating to accruals, payments made from prior year appropriations and other non-cash expenses.

b) Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.

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

Table 2.4.2: Program components of Outcome 4

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Components for Program 4.1: Services to Territories					
Administered expenses					
ACT Government - national capital functions	538	535	528	527	539
Depreciation and amortisation	36,859	36,859	36,859	36,859	36,859
Norfolk Island - Commonwealth administration	1,229	1,258	1,287	1,313	1,343
Norfolk Island - Kingston and Arthur's Vale historic area	3,014	3,086	3,154	3,220	3,294
Office of Administrator, Northern Territory	477	488	499	509	521
Services to Indian Ocean Territories ^(a)	177,951	120,860	115,611	116,100	118,770
Services to Jervis Bay Territory ^(a)	12,404	6,278	6,437	6,571	6,722
Services to Norfolk Island ^(a)	80,629	67,432	67,957	69,385	70,992
Special Accounts					
Christmas Island Phosphate Mining Rehabilitation Special Account 2016	1,200	1,200	1,200	1,200	1,200
Indian Ocean, Jervis Bay and Norfolk Island Territories Special Account 2023	19,858	19,861	19,861	19,861	19,861
Special Appropriation					
<i>Public Governance, Performance and Accountability Act 2013</i>	-	20	20	20	20
Total expenses for Program 4.1	334,159	257,877	253,413	255,565	260,121

a) See also expenses associated with the Indian Ocean, Jervis Bay and Norfolk Island Territories Special Account 2023.

Table 2.4.3: Performance measures for Outcome 4

Table 2.4.3 details the performance measures for each program associated with Outcome 4. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are to be provided.

Outcome 4: Good governance and service delivery in the Australian territories including through the maintenance and improvement of the laws and services for non-self-governing territories, and the overarching legislative framework for self-governing territories		
Program 4.1: Services to Territories The Services to Territories Program provides good governance and service delivery in the Australian territories, including through the maintenance and improvement of the laws and services for non-self-governing territories, and the overarching legislative framework for self-governing territories		
Key activities	<ul style="list-style-type: none"> • Ensuring governance and legislative arrangements are fit for purpose to: <ol style="list-style-type: none"> a. support delivery of services and programs to Australia’s non-self-governing territories b. facilitate our national interests in the Australian Capital Territory and the Northern Territory • Provide essential infrastructure and deliver services to residents of the external territories (Norfolk Island and the Indian Ocean Territories) and the Jervis Bay Territory) 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Provide policy advice on governance and legislative arrangements in Australia’s territories	Target: 95% of policy advice is assessed as high quality, timely and evidence based ^(a) Result: Target expected to be substantially met
	Availability of key services in the non-self-governing territories	Target: Health, education, and corrections service agreements are being delivered in the non-self-governing territories Result: Target expected to be met.
Year	Performance measures	Planned performance results
Budget Year 2026-27	Availability of key services in the non-self-governing territories	Health, education, and corrections service agreements are being delivered in the non-self-governing territories
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 4.1 resulting from 2026-27 Budget Measures: Nil		

The department is developing the full suite of performance measures for 2026-27 which will be published in the 2026-27 Corporate Plan.

a) As part of ongoing assessment and assurance activities, the wording of this target has been amended from the 2025-26 Corporate Plan to add a percentage to the target. Further information will be provided in the 2025-26 Annual Report.

2.5 Budgeted expenses and performance for Outcome 5

Outcome 5: Promote an innovative and competitive communications sector, through policy development, advice and program delivery, so all Australians can realise the full potential of digital technologies and communications services

Linked programs

<p>Australian Communications and Media Authority (ACMA)</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1: Communications regulation, planning and licensing • Program 1.2: Consumer safeguards, education and information <p>Contribution to Outcome 5 made by linked programs</p> <p>As the regulator of the media and communications sector, the ACMA is responsible for enforcing compliance with the Universal Service Obligation (USO) and emergency call services requirements, recouping costs of the Consumer Representation Grants Program allocated to the Australian Communications Consumer Action Network (ACCAN) under section 593 of the <i>Telecommunications Act 1997</i> and costs related to the management of Australia's membership and engagement with the International Telecommunications Union (ITU), from licence carriers under the <i>Telecommunications (Carrier Licence Charges) Act 1997</i>. The ACMA is also responsible for administering the Regional Broadband Scheme under the <i>Telecommunications (Consumer Protection and Service Standards) Act 1999</i>.</p>
<p>The Treasury</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.4: Commonwealth-State Financial Relations <p>Contribution to Outcome 5 made by linked programs</p> <p>The government will make National Partnership Payments to States and Territories to provide the government's Regional Roads Australia Mobile Program - Pilot Programs.</p>

Budgeted expenses for Outcome 5

This table shows how much the department 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 2.5.1: Budgeted expenses for Outcome 5

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 5.1: Digital Technologies and Communications Services					
Administered expenses					
Ordinary annual services					
Appropriation Bill (No. 1)	308,927	410,262	246,670	181,603	174,831
Special Accounts					
Public Interest					
Telecommunications Services					
Special Account					
National Relay Service	20,000	25,000	25,000	25,000	20,000
Universal Service Obligation	270,000	270,000	270,000	270,000	270,000
Other Public Interest Services	22,250	22,250	22,250	22,250	22,250
Payments to corporate entities ^(a)	1,589,182	1,655,064	1,701,074	1,733,700	1,755,505
Expenses not requiring appropriation in the Budget year ^(b)	225,997	183,202	157,001	155,008	145,792
Total expenses for Program 5.1	2,436,356	2,565,778	2,421,995	2,387,561	2,388,378
Program 5.2: Program Support for Outcome 5					
Departmental expenses					
Departmental appropriation	92,133	81,413	74,764	68,159	67,876
s74 external revenues ^(c)	3,900	3,900	3,900	3,900	3,895
Special Accounts					
Public Interest					
Telecommunications Services					
Special Account	4,046	4,046	4,046	4,046	4,046
Expenses not requiring appropriation in the Budget year ^(d)	4,677	4,118	4,118	4,118	4,118
Total expenses for Program 5.2	104,756	93,477	86,828	80,223	79,935
Outcome 5 Totals by appropriation type					
Administered expenses					
Ordinary annual services					
Appropriation Bill (No. 1)	308,927	410,262	246,670	181,603	174,831
Special accounts	312,250	317,250	317,250	317,250	312,250
Payments to corporate entities ^(a)	1,589,182	1,655,064	1,701,074	1,733,700	1,755,505
Expenses not requiring appropriation in the Budget year ^(b)	225,997	183,202	157,001	155,008	145,792
Administered total	2,436,356	2,565,778	2,421,995	2,387,561	2,388,378

Table 2.5.1: Budgeted expenses for Outcome 5 (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Departmental expenses					
Departmental appropriation	92,133	81,413	74,764	68,159	67,876
s74 external revenues ^(c)	3,900	3,900	3,900	3,900	3,895
Special accounts	4,046	4,046	4,046	4,046	4,046
Expenses not requiring appropriation in the Budget year ^(d)	4,677	4,118	4,118	4,118	4,118
Departmental total	104,756	93,477	86,828	80,223	79,935
Total expenses for Outcome 5	2,541,112	2,659,255	2,508,823	2,467,784	2,468,313
Movement of administered funds between years^(e)	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Outcome 5:					
Program 5.1: Digital Technologies and Communications Services	(57,128)	59,965	(9,399)	6,561	-
Total movement of administered funds between years	(57,128)	59,965	(9,399)	6,561	-
Average staffing level (number)	2025-26 465	2026-27 485			

- a) Relates to appropriation for corporate entities provided through the department.
- b) Administered 'Expenses not requiring appropriation in the Budget year' comprise expenses relating to accruals, payments made from prior year appropriations and other non-cash expenses.
- c) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- d) Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.
- e) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Table 2.5.2: Program components of Outcome 5

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Components for Program 5.1: Digital Technologies and Communications Services					
Administered expenses					
Amplifying Australia's Voice in the Pacific	5,675	5,675	-	-	-
AusPost Fleet Electrification	-	25,400	-	-	-
Better Connectivity Plan for Regional and Rural Australia ^(a)	114,407	116,018	32,050	16,775	780
Cellular Broadcast Technologies ^(b)	nfp	nfp	-	-	-
Community Broadcasting Program	27,827	28,638	29,390	24,822	25,418
Connecting Northern Australia	5,013	2,225	-	-	-
Consumer Representation Grants Program	2,774	2,859	2,934	3,001	3,074
Funding Consumer Engagement for Telecommunications Regulation ^(b)	nfp	nfp	-	-	-
International Organisation Contributions	8,083	7,683	7,683	7,683	7,683
Mobile Black Spot Program ^(c)	37,808	43,870	2,543	2,633	-
National Social Media Age Limits Campaign	18,642	-	-	-	-
News Media Assistance Program	25,928	37,750	37,750	-	-
Online Safety Education	2,340	2,150	2,000	2,000	-
Peri-Urban Mobile Program	12,564	22,219	17,529	7,903	-
Regional Backbone Blackspots Program	7,925	7,925	7,925	7,925	7,925
Regional Broadband Scheme	232,589	242,166	252,578	263,869	275,743
Regional Broadcasting ^{(b)(d)}	nfp	nfp	nfp	nfp	nfp
Regional Connectivity ^(c)	9,086	5,386	289	-	-
Strengthening Betstop	-	12,500	-	-	-
Strengthening Telecommunications Against Natural Disasters ^(e)	13,263	5,000	-	-	-
Supporting the Australian Associated Press	11,000	26,000	11,000	-	-

Table 2.5.2: Program components of Outcome 5 (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Components for Program 5.1: Digital Technologies and Communications Services					
Special Accounts					
Public Interest Telecommunications Services Special Account					
National Relay Service	20,000	25,000	25,000	25,000	20,000
Universal Service Obligation	270,000	270,000	270,000	270,000	270,000
Other Public Interest Services	22,250	22,250	22,250	22,250	22,250
Payments to corporate entities ^(f)					
Australian Broadcasting Corporation Special Broadcasting Service Corporation	1,229,214	1,287,722	1,323,841	1,348,923	1,361,494
	359,968	367,342	377,233	384,777	394,011
Total expenses for Program 5.1	2,436,356	2,565,778	2,421,995	2,387,561	2,388,378

- a) Includes funding for the Mobile Black Spot Program, improving telecommunications resilience, improving regional connectivity, on-farm connectivity, a national audit of mobile coverage, digital inclusion measures, increasing multi-carrier coverage on regional highways and major roads, and the Regional Tech Hub.
- b) 'nfp' figures are not for publication due to commercial sensitivity and are not included in totals.
- c) Funding for this program is also contained within the Better Connectivity Plan for Regional and Rural Australia.
- d) Includes an extension of funding for the Viewer Access Satellite Television (VAST) service.
- e) Includes funding for the Mobile Network Hardening Program (MNHP).
- f) Relates to appropriation for corporate entities that is provided through the department.

Table 2.5.3: Performance measures for Outcome 5

Table 2.5.3 details the performance measures for each program associated with Outcome 5. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are to be provided.

Outcome 5: Promote an innovative and competitive communications sector, through policy development, advice and program delivery, so all Australians can realise the full potential of digital technologies and communications services		
Program 5.1: Digital Technologies and Communications Services To provide an environment in which all Australians can access and benefit from digital technologies and communications services, supporting inclusiveness and sustainable economic growth		
Key activities	<ul style="list-style-type: none"> Deliver communications programs, including in regional and remote Australia Provide effective and inclusive communications services and technologies 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Total amount of new and improved mobile coverage delivered through the Mobile Black Spot Program and the Peri-Urban Mobile Program	Target: For each program ≥90% of total contracted coverage (i.e. the combined total of new and improved handheld coverage) is delivered by assets for which asset completion reports are received and approved in the financial year Result: Target expected to be met.
	The total amount of new or improved contracted outcomes delivered through the Regional Connectivity Program.	Target: ≥90% of total contracted outcomes (i.e. new and improved coverage, or relevant key service improvement metric) are delivered by assets for which asset completion reports are received and approved in the financial year Result: Target expected to be met
	Accessible communication services for Australians, through: <ol style="list-style-type: none"> National Relay Service (NRS) Audio Description services Broadcaster Captioning compliance 	Targets: <ol style="list-style-type: none"> Provider meets or exceeds contractual service levels National broadcasters provide more than 30 hours per week, on average, of audio described content Broadcasters meet or exceed statutory captioning obligations Result: Target expected to be substantially met
	Provide policy advice on the regulatory and legislative framework for spectrum management, broadband and other telecommunications matters	Target: 95% of policy advice is assessed as high quality, timely and evidence based ^(a) Result: Target expected to be met

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Provide policy advice about the news, broadcasting and media industry	Target: 95% of policy advice is assessed as high quality, timely and evidence based ^(a) Result: Target expected to be met
	Provide policy advice about harmful online and digital content and activities	Target: 95% of policy advice is assessed as high quality, timely and evidence based ^(a) Result: Target expected to be substantially met
Year	Performance measures	Planned performance results
Budget Year 2026-27	Total amount of new and improved mobile coverage delivered through the Mobile Black Spot Program and the Peri-Urban Mobile Program	For each program ≥90% of total contracted coverage (i.e. the combined total of new and improved handheld coverage) is delivered by assets for which asset completion reports are received and approved in the financial year
	The total amount of new or improved contracted outcomes delivered through the Regional Connectivity Program	≥90% of total contracted outcomes (i.e. new and improved coverage, or relevant key service improvement metric) are delivered by assets for which asset completion reports are received and approved in the financial year
	Accessible communication services for Australians, through: a. National Relay Service (NRS) b. Audio Description services c. Broadcaster Captioning compliance	a. Provider meets or exceeds contractual service levels b. National broadcasters provide more than 30 hours per week, on average, of audio described content c. Broadcasters meet or exceed statutory captioning obligations
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
	As per 2026-27	As per 2026-27
	As per 2026-27	As per 2026-27
Material changes to Program 5.1 resulting from 2026-27 Budget Measures: Nil		

The department is developing the full suite of performance measures for 2026-27 which will be published in the 2026-27 Corporate Plan.

- a) As part of ongoing assessment and assurance activities, the wording of this target has been amended from the 2025-26 Corporate Plan to add a percentage to the target. Further information will be provided in the 2025-26 Annual Report.

2.6 Budgeted expenses and performance for Outcome 6

Outcome 6: Participation in, and access to, Australia's arts and culture through developing and supporting cultural expression

Budgeted expenses for Outcome 6

This table shows how much the department 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 2.6.1: Budgeted expenses for Outcome 6

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 6.1: Arts and Cultural Development					
Administered expenses					
Ordinary annual services					
Appropriation Bill (No. 1)	306,120	305,552	287,593	280,040	284,873
Special accounts					
National Cultural Heritage Account	500	500	500	500	500
Payments to corporate entities ^(a)	676,652	698,145	713,618	722,666	733,423
Expenses not requiring appropriation in the Budget year ^(b)	1,889	1,889	1,889	1,889	1,889
Total expenses for Program 6.1	985,161	1,006,086	1,003,600	1,005,095	1,020,685
Program 6.2: Program Support for Outcome 6					
Departmental expenses					
Departmental appropriation	47,473	47,339	48,950	48,209	47,615
s74 External Revenue ^(c)	8,630	8,630	6,982	6,982	6,982
Special accounts					
Art Rental Special Account	2,982	2,982	2,982	2,982	2,982
Indigenous Repatriation Special Account	821	829	706	706	706
Services for Other Entities and Trust Money Special Account	392	392	392	392	392
Expenses not requiring appropriation in the Budget year ^(d)	1,200	870	870	870	172
Total expenses for Program 6.2	61,498	61,042	60,882	60,141	58,849

Table 2.6.1: Budgeted expenses for Outcome 6 (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Outcome 6 Totals by appropriation type					
Administered expenses					
Ordinary annual services					
Appropriation Bill (No. 1)	306,120	305,552	287,593	280,040	284,873
Special accounts	500	500	500	500	500
Payments to corporate entities ^(a)	676,652	698,145	713,618	722,666	733,423
Expenses not requiring appropriation in the Budget year ^(b)	1,889	1,889	1,889	1,889	1,889
Administered total	985,161	1,006,086	1,003,600	1,005,095	1,020,685
Departmental expenses					
Departmental appropriation	47,473	47,339	48,950	48,209	47,615
s74 external revenues ^(c)	8,630	8,630	6,982	6,982	6,982
Special accounts	4,195	4,203	4,080	4,080	4,080
Expenses not requiring appropriation in the Budget year ^(d)	1,200	870	870	870	172
Departmental total	61,498	61,042	60,882	60,141	58,849
Total expenses for Outcome 6	1,046,659	1,067,128	1,064,482	1,065,236	1,079,534

	2025-26	2026-27
Average staffing level (number)	220	229

- a) Relates to appropriation for corporate entities that is provided through the department.
- b) Administered 'Expenses not requiring appropriation in the Budget year' comprise expenses relating to accruals, payments made from prior year appropriations and other non-cash expenses.
- c) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- d) Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.

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

Table 2.6.2: Program components of Outcome 6

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Components for Program 6.1: Arts and Cultural Development					
Administered expenses					
Arts and Cultural Development	3,650	4,886	3,737	2,668	2,698
Arts Training	54,793	56,221	59,701	52,881	54,150
Australian Music	11,600	12,500	-	-	-
Collections	14,835	14,115	14,450	14,745	15,060
Depreciation and Amortisation	2,389	2,389	2,389	2,389	2,389
Film and Television	101,046	93,688	81,770	81,982	82,208
Indigenous Arts, Languages and Repatriation	79,907	82,075	84,747	83,593	85,539
Lending Rights	29,197	30,672	31,498	32,223	32,996
Regional Arts	10,592	10,895	11,190	11,448	11,722
Special Accounts					
National Cultural Heritage Account	500	500	500	500	500
Payments to corporate entities ^(a)					
Australian Film, Television and Radio School	28,310	29,011	34,790	35,293	35,819
Australian National Maritime Museum	24,959	26,465	26,933	27,118	27,490
Creative Australia	311,790	326,539	333,452	339,574	346,966
National Film and Sound Archive of Australia	41,822	43,058	44,054	44,450	44,997
National Gallery of Australia	81,789	76,185	74,435	75,089	74,821
National Library of Australia	77,021	80,214	82,219	82,967	84,044
National Museum of Australia	55,362	57,136	58,904	58,850	59,385
National Portrait Gallery of Australia	19,466	20,152	20,755	20,980	21,226
Old Parliament House	22,846	25,887	24,352	24,441	24,558
Screen Australia	13,287	13,498	13,724	13,904	14,117
Total expenses for Program 6.1	985,161	1,006,086	1,003,600	1,005,095	1,020,685

a) Relates to appropriation for corporate entities provided through the department.

Table 2.6.3: Performance measures for Outcome 6

Table 2.6.3 details the performance measures for each program associated with Outcome 6. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are to be provided.

Outcome 6: Participation in, and access to, Australia's arts and culture through developing and supporting cultural expression		
Program 6.1: Arts and Cultural Development		
To provide an environment in which all people in Australia can access and benefit from creative experiences and culture, supporting inclusiveness and growth in Australia's creative sector, and protecting and promoting Australian content and culture		
Key activities	<ul style="list-style-type: none"> Protect and promote Australian content Deliver policy and programs that support the cultural and creative sectors and enable all people in Australia to access and participate in cultural and creative activities Deliver policies and programs to support Australian cultural heritage, including Indigenous cultural heritage, arts, languages and repatriation 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Contribute to the delivery of actions within <i>Revive</i> , the National Cultural Policy 2023-2027	Target: 85% of the department's 65 <i>Revive</i> actions and components are delivered Result: Target expected to be met
	Administered grants are paid within a timely manner	Target: 90% of payments are paid within 20 days Result: Target expected to be met
Year	Performance measures	Planned performance results
Budget Year 2026-27	Develop a new National Cultural Policy	Develop a new National Cultural Policy, informed by public consultation and advice from ministerially appointed sector experts, and provide it to the Minister for consideration by 30 June 2027
	Administered grants are paid within a timely manner	90% of payments are paid within 20 days
Forward Estimates 2027-30	To be determined ^(a)	To be determined ^(a)
	As per 2026-27	As per 2026-27
Material changes to Program 6.1 resulting from 2026-27 Budget Measures: Nil		

The department is developing the full suite of performance measures for 2026-27 which will be published in the 2026-27 Corporate Plan.

a) Future measures and targets relating to the new National Cultural Policy are to be determined.

2.7 Budgeted expenses and performance for Outcome 7

Outcome 7: Contribute to healthy, active communities and a sustainable sport system through policy development, coordination and targeted support

Linked programs

<p>Australian Sports Commission</p> <p>Programs</p> <ul style="list-style-type: none"> Program 1.1: Australian Sports Commission <p>Contribution to Outcome 7 made by linked programs</p> <p>The ASC collaborates with the department to implement Australian Government sport policy and has primary responsibility for key initiatives. In particular, the ASC is responsible for growing participation in sport, building capacity in Australia’s sporting sector and, through the Australian Institute of Sport, for the leadership of Australia’s high performance sport system.</p>
<p>Department of Foreign Affairs and Trade</p> <p>Programs</p> <ul style="list-style-type: none"> Program 1.1: Foreign Affairs and Trade Operations Program 1.6: Public Information Services and Public Diplomacy <p>Contribution to Outcome 7 made by linked programs</p> <p>The Department of Foreign Affairs and Trade works with the department on sports diplomacy initiatives to enhance and leverage Australia’s strong international sporting reputation and advance our national interests.</p>
<p>Sport Integrity Australia</p> <p>Programs</p> <ul style="list-style-type: none"> Program 1.1: Australian Sports Commission <p>Contribution to Outcome 7 made by linked programs</p> <p>Sport Integrity Australia contributes to protecting the integrity of Australian sport and the health and welfare of those who participate in sport through the coordination of a national approach to all sports integrity matters, as well as international engagement and capacity building on related matters.</p>
<p>The Treasury</p> <p>Programs</p> <ul style="list-style-type: none"> Program 1.4: Commonwealth-State Financial Relations <p>Contribution to Outcome 7 made by linked programs</p> <p>Treasury provides financial assistance through National Partnership payments to state and territory governments as part of the Federal Financial Relations Framework.</p> <p>Activities funded through the National Partnership Agreements include:</p> <ul style="list-style-type: none"> Leichhardt Oval Upgrade St George Illawarra Dragons Community and High Performance Centre North Queensland Cowboys Community, Development and High-Performance Centre.

Budgeted expenses for Outcome 7

This table shows how much the department 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 2.7.1: Budgeted expenses for Outcome 7

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 7.1: Sport and Physical Activity					
Administered expenses					
Ordinary annual services					
Appropriation Bill (No. 1)	145,680	84,900	27,518	17,208	13,611
Special Accounts					
Sports and Recreation	-	-	-	-	-
Special Appropriation					
<i>Public Governance, Performance and Accountability Act 2013</i> ^(a)	-	5	5	5	5
Payment to corporate entities ^(b)	532,064	571,041	389,465	253,562	258,360
Total expenses for Program 7.1	677,744	655,946	416,988	270,775	271,976
Program 7.2: Program Support for Outcome 7					
Departmental expenses					
Departmental appropriation	16,923	16,646	14,323	14,474	14,727
Total expenses for Program 7.2	16,923	16,646	14,323	14,474	14,727
Outcome 7 Totals by appropriation type					
Administered expenses					
Ordinary annual services					
Appropriation Bill (No. 1)	145,680	84,900	27,518	17,208	13,611
Special Accounts					
Sports and Recreation	-	-	-	-	-
Special Appropriation					
<i>Public Governance, Performance and Accountability Act 2013</i> ^(a)	-	5	5	5	5
Payment to corporate entities ^(b)	532,064	571,041	389,465	253,562	258,360
Administered total	677,744	655,946	416,988	270,775	271,976
Departmental expenses					
Departmental appropriation	16,923	16,646	14,323	14,474	14,727
Departmental total	16,923	16,646	14,323	14,474	14,727
Total expenses for Outcome 7	694,667	672,592	431,311	285,249	286,703
Average staffing level (number)	2025-26	2026-27			
	93	97			

a) The National Sports Tribunal receives funds through Special Appropriations for refunds under section 77 of the PGPA Act, which, when used, is not expensed and therefore not included in this table.

b) Relates to appropriation for corporate entities that is provided through the department.

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

Table 2.7.2: Program components of Outcome 7

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Components for Program 7.1: Sport and Physical Activity					
Administered expenses					
Australian Sports Foundation	3,000	2,003	-	-	-
Indigenous Marathon Project	1,166	1,202	-	-	-
Local Sport Infrastructure	500	300	-	-	-
Major Sporting Events	28,806	25,526	23,838	13,500	9,800
Play our Way Program	89,694	34,281	-	-	-
Water and Snow Safety Program	21,632	20,834	3,000	3,000	3,000
National Sports Tribunal	882	754	680	708	811
Special Accounts					
Sport and Recreation	-	-	-	-	-
Special Appropriation					
<i>Public Governance, Performance and Accountability Act 2013^(a)</i>	-	5	5	5	5
Payments to corporate entities ^(b)					
Australian Sports Commission	532,064	571,041	389,465	253,562	258,360
Total expenses for Program 7.1	677,744	655,946	416,988	270,775	271,976

- a) The National Sports Tribunal receives funds through Special Appropriations for refunds under section 77 of the PGPA Act, which, when used, is not expensed and therefore not included in this table.
- b) Relates to appropriation for corporate entities provided through the department.

Table 2.7.3: Performance measures for Outcome 7

Table 2.7.3 details the performance measures for each program associated with Outcome 7. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are to be provided.

Outcome 7: Contribute to healthy, active communities and a sustainable sport system through policy development, coordination and targeted support		
Program 7.1: Sport and Physical Activity Develop national sport policy, design and implement programs and support major sporting events to provide social, health and economic benefits for Australia		
Key activities	<ul style="list-style-type: none"> Provide national policy advice and governance support, deliver on sport programs and projects, and provide strategic coordination and support on major international sporting events 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Contribute to the implementation, monitoring and reporting of the National Sport Strategy 2024-2034 (the Strategy)	Targets: <ol style="list-style-type: none"> Establish governance arrangements for the Strategy An approach for the Strategy's monitoring and reporting framework is endorsed Result: Target expected to be substantially met
	Strategic coordination of the planning and delivery of major international sporting events hosted in Australia	Target: Event-specific grant and funding agreements, inclusive of deliverables and project plans, are in place within 12 months of funding announcement ^(a) Result: Target expected to be met
	Sport programs and projects are delivered in accordance with grant guidelines and funding agreements ^(b)	Target: ≥85% of program and project assurance activities are completed Result: Target expected to be substantially met
Year	Performance measures	Planned performance results
Budget Year 2026-27	Contribute to the implementation, monitoring and reporting of the National Sport Strategy 2024-2034 (the Strategy)	To be determined ^(c)
	Strategic coordination of the planning and delivery of major international sporting events hosted in Australia	Event-specific grant and funding agreements, inclusive of deliverables and project plans, are in place within 12 months of funding announcement
	Sport programs and projects are delivered in accordance with grant guidelines and funding agreements	≥85% of program and project assurance activities are completed

Year	Performance measures	Planned performance results
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
	As per 2026-27	As per 2026-27
	As per 2026-27	As per 2026-27
Material changes to Program 7.1 resulting from 2026-27 Budget Measures: Nil		

The department is developing the full suite of performance measures for 2026-27 which will be published in the 2026-27 Corporate Plan.

- a) As part of ongoing assessment and assurance activities, the wording of this target has been amended from the 2025-26 Corporate Plan to add a timeframe to the target. Further information will be provided in the 2025-26 Annual Report.
- b) As part of ongoing assessment and assurance activities, the wording of this measure has been amended from the 2025-26 Corporate Plan to add the word 'sport'. Further information will be provided in the 2025-26 Annual Report.
- c) Future targets are to be determined.

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Departmental

The department is budgeting to break even in 2026-27 and across the forward estimates, after adjusting for depreciation and amortisation expenses, and lease payments for right of use assets. The department has approval to budget for an operating loss of \$3.2 million in 2025-26. This loss is attributable to funding a number of key strategic investments to support the department's future operating efficiency.

Expenses and revenue from government have decreased since the 2025-26 Budget due to the impact of government decisions which terminate or reduce at the end of 2025-26, offset by new measures in the 2026-27 Budget and indexation.

Total departmental expenses for 2026-27 are \$551.4 million, mainly comprising of \$335.4 million for employee expenses, \$185.7 million for suppliers and \$29.4 million for depreciation and amortisation.

The Comprehensive Income Statement (showing net cost of services) for the periods ended 30 June (Table 3.1) reflects the impacts of these changes.

Total departmental assets for 2026-27 are \$381.9 million comprising of \$147.4 million of non-financial assets and \$234.5 million financial assets. The budgeted departmental Balance Sheet for the periods ended 30 June (Table 3.2) shows the estimated end year position for departmental assets and liabilities.

Administered

Total administered expenses budgeted for in 2026-27 are \$8.6 billion, mainly represented by \$3.7 billion in grants, \$3.4 billion in payments to corporate entities, \$0.7 billion in supplier expenses and \$0.6 billion in subsidies.

The Schedule of Budgeted Income and Expenses administered on behalf of government for the periods ended 30 June (Table 3.7) reflects the impact of these changes.

Total administered assets budgeted for 2026-27 are \$57.5 billion comprising of \$56.2 billion of financial assets and \$1.2 billion of non-financial assets.

The Schedule of Budgeted Assets and Liabilities administered on behalf of government for the periods ended 30 June (Table 3.8) shows the estimated end year position for administered assets and liabilities.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	336,744	342,638	313,517	295,368	280,881
Suppliers	211,635	186,534	173,424	177,534	148,187
Depreciation and amortisation ^(a)	28,156	29,403	23,507	14,515	6,633
Finance costs	1,824	908	692	582	486
Total expenses	578,359	559,483	511,140	487,999	436,187
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Revenue from contracts with customers	6,335	6,335	4,687	4,687	4,677
Rental income	3,800	3,800	3,800	3,800	3,800
Sublease income	1,200	1,200	1,200	1,200	1,200
Other	2,677	6,310	7,521	7,521	6,944
Total own-source revenue	14,012	17,645	17,208	17,208	16,621
Total own-source income	14,012	17,645	17,208	17,208	16,621
Net (cost of)/contribution by services	(564,347)	(541,838)	(493,932)	(470,791)	(419,566)
Revenue from government	552,986	527,879	477,505	459,504	415,826
Surplus/(deficit) attributable to the Australian Government	(11,361)	(13,959)	(16,427)	(11,287)	(3,740)
Total comprehensive income/(loss)	(11,361)	(13,959)	(16,427)	(11,287)	(3,740)
Total comprehensive income/(loss) attributable to the Australian Government	(11,361)	(13,959)	(16,427)	(11,287)	(3,740)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(11,361)	(13,959)	(16,427)	(11,287)	(3,740)
<i>plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)^(a)</i>	16,678	16,256	16,661	11,938	4,427
<i>plus: depreciation/amortisation expenses for ROU assets^(b)</i>	11,478	13,147	6,846	2,577	2,206
<i>less: lease principal repayments^(b)</i>	19,995	15,444	7,080	3,228	2,893
Net Cash Operating Surplus/(Deficit)	(3,200)	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	16,682	16,682	17,380	18,078	18,776
Trade and other receivables	220,159	216,526	214,617	213,919	213,221
Other financial assets	1,300	1,300	1,300	1,300	1,300
Total financial assets	238,141	234,508	233,297	233,297	233,297
Non-financial assets					
Buildings	48,056	32,789	23,206	20,278	17,143
Property, plant and equipment	14,344	13,939	9,570	7,431	5,292
Heritage and cultural	47,526	47,384	47,242	47,100	46,958
Intangibles	42,353	41,771	46,630	51,737	62,127
Other non-financial assets	11,544	11,544	11,544	11,544	11,544
Total non-financial assets	163,823	147,427	138,192	138,090	143,064
Total assets	401,964	381,935	371,489	371,387	376,361
LIABILITIES					
Payables					
Suppliers	26,103	26,103	26,103	26,103	26,103
Other payables	12,841	12,841	12,841	12,841	12,841
Total payables	38,944	38,944	38,944	38,944	38,944
Interest bearing liabilities					
Leases	37,035	22,499	16,111	13,465	10,572
Total interest bearing liabilities	37,035	22,499	16,111	13,465	10,572
Provisions					
Employee provisions	102,751	102,751	102,751	102,751	102,751
Other provisions	1,057	1,057	1,057	1,057	1,057
Total provisions	103,808	103,808	103,808	103,808	103,808
Total liabilities	179,787	165,251	158,863	156,217	153,324
Net assets	222,177	216,684	212,626	215,170	223,037
EQUITY					
Parent entity interest					
Contributed equity	106,901	119,000	132,580	146,411	158,018
Reserves	61,307	61,307	61,307	61,307	61,307
Retained surplus (accumulated deficit)	53,969	36,377	18,739	7,452	3,712
Total parent entity interest	222,177	216,684	212,626	215,170	223,037
Total equity	222,177	216,684	212,626	215,170	223,037

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	53,969	61,307	106,901	222,177
Adjusted opening balance	53,969	61,307	106,901	222,177
Comprehensive income				
Surplus/(deficit) for the period	(13,959)	-	-	(13,959)
Total comprehensive income	(13,959)	-	-	(13,959)
Transactions with owners				
Other	(3,633)	-	-	(3,633)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	12,099	12,099
Sub-total transactions with owners	(3,633)	-	12,099	8,466
Estimated closing balance as at 30 June 2027	36,377	61,307	119,000	216,684
Closing balance attributable to the Australian Government	36,377	61,307	119,000	216,684

Prepared on Australian Accounting Standards basis

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	556,207	527,879	478,203	460,202	416,524
Revenue from contracts with customers	11,335	11,335	9,687	9,687	9,677
Other	1,307	4,940	6,151	6,151	6,144
Total cash received	568,849	544,154	494,041	476,040	432,345
Cash used					
Employees	336,744	342,638	313,517	295,368	280,881
Suppliers	210,265	185,164	172,054	176,164	147,387
Interest payments on lease liability	1,824	908	692	582	486
Total cash used	548,833	528,710	486,263	472,114	428,754
Net cash from/(used by) operating activities	20,016	15,444	7,778	3,926	3,591
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	16,153	12,099	13,580	13,831	11,607
Total cash used	16,153	12,099	13,580	13,831	11,607
Net cash from/(used by) investing activities	(16,153)	(12,099)	(13,580)	(13,831)	(11,607)
FINANCING ACTIVITIES					
Cash received					
Departmental Capital Budget	16,153	12,099	13,580	13,831	11,607
Total cash received	16,153	12,099	13,580	13,831	11,607
Cash used					
Principal payments of lease liabilities	19,995	15,444	7,080	3,228	2,893
Total cash used	19,995	15,444	7,080	3,228	2,893
Net cash from/(used by) financing activities	(3,842)	(3,345)	6,500	10,603	8,714
Net increase/(decrease) in cash held	21	-	698	698	698
Cash and cash equivalents at the beginning of the reporting period	16,661	16,682	16,682	17,380	18,078
Cash and cash equivalents at the end of the reporting period	16,682	16,682	17,380	18,078	18,776

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	16,153	12,099	13,580	13,831	11,607
Total new capital appropriations	16,153	12,099	13,580	13,831	11,607
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>16,153</i>	<i>12,099</i>	<i>13,580</i>	<i>13,831</i>	<i>11,607</i>
Total items	16,153	12,099	13,580	13,831	11,607
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ^(a)	16,153	12,099	13,580	13,831	11,607
TOTAL	16,153	12,099	13,580	13,831	11,607

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

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

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

	Asset Category				Total
	Buildings	Property, plant and equipment	Heritage and cultural	Intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026					
Gross book value	28,886	27,652	47,668	94,477	198,683
Gross book value - ROU assets	180,131	154	-	-	180,285
Accumulated depreciation/amortisation and impairment	(21,010)	(13,387)	(142)	(52,124)	(86,663)
Accumulated depreciation/amortisation and impairment - ROU assets	(139,043)	(75)	-	-	(139,118)
Opening net book balance	48,964	14,344	47,526	42,353	153,187
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^{a)}	225	3,964	-	7,910	12,099
Total additions	225	3,964	-	7,910	12,099
Other movements					
Depreciation/amortisation expense	(3,268)	(4,354)	(142)	(8,492)	(16,256)
Depreciation/amortisation - ROU assets	(13,132)	(15)	-	-	(13,147)
Total other movements	(16,400)	(4,369)	(142)	(8,492)	(29,403)
As at 30 June 2027					
Gross book value	29,111	31,616	47,668	102,387	210,782
Gross book value - ROU assets	180,131	154	-	-	180,285
Accumulated depreciation/amortisation and impairment	(24,278)	(17,741)	(284)	(60,616)	(102,919)
Accumulated depreciation/amortisation and impairment - ROU assets	(152,175)	(90)	-	-	(152,265)
Closing net book balance	32,789	13,939	47,384	41,771	135,883

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

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

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	16,856	16,887	16,832	16,832	16,952
Suppliers	739,612	677,379	622,667	640,551	596,186
Subsidies	547,939	557,155	516,839	529,327	543,000
Grants	7,623,790	3,697,356	6,200,270	6,379,592	6,105,775
Depreciation and amortisation ^(a)	47,173	47,173	47,173	47,173	47,173
Finance costs	115,341	37,071	60,272	71,564	102,544
Write-down and impairment of assets	(15,834)	63,366	65,484	60,929	17,026
Payments to corporate entities	2,928,476	3,413,779	3,257,540	2,892,094	2,932,173
Other expenses	77,598	77,598	77,598	77,598	73,164
Total expenses administered on behalf of government	12,080,951	8,587,764	10,864,675	10,715,660	10,433,993
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	27,307	27,307	27,307	27,307	27,307
Total taxation revenue	27,307	27,307	27,307	27,307	27,307
Non-taxation revenue					
Revenue from contracts with customers	23,188	23,221	22,498	21,976	21,976
Fees and fines	209,840	193,997	203,306	192,790	193,165
Interest	181,513	214,877	239,148	255,183	236,043
Dividends	9,500	-	32,900	51,900	77,900
Rental income	6,186	4,657	4,135	4,657	4,657
Royalties	1,200	1,200	1,200	1,200	1,200
Other revenue	102,655	91,290	104,497	114,819	106,549
Total non-taxation revenue	534,082	529,242	607,684	642,525	641,490
Total own-source revenue administered on behalf of government	561,389	556,549	634,991	669,832	668,797
Total own-sourced income administered on behalf of government	561,389	556,549	634,991	669,832	668,797
Net (cost of)/contribution by services	(11,519,562)	(8,031,215)	(10,229,684)	(10,045,828)	(9,765,196)
Total comprehensive income/(loss)	(11,519,562)	(8,031,215)	(10,229,684)	(10,045,828)	(9,765,196)

Prepared on Australian Accounting Standards basis.

- a) From 2010-11, the government introduced net cash appropriation arrangements where Bill (No. 1) revenue appropriations for the depreciation/amortisation expenses of Non-Corporate Commonwealth Entities (and select Corporate Commonwealth Entities) were replaced with a separate administered capital budget (ACB) provided through Bill (No. 1) equity appropriations used for depreciation/amortisation expenses. For information regarding ACBs, please refer to Table 3.10 Administered Capital Budget Statement.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	49,456	49,456	49,456	49,456	49,456
Trade and other receivables	4,504,628	4,949,036	5,356,772	5,690,456	5,814,161
Investments	47,246,950	51,249,596	52,812,103	53,313,309	54,092,003
Total financial assets	51,801,034	56,248,088	58,218,331	59,053,221	59,955,620
Non-financial assets					
Land and buildings	330,559	317,598	324,551	316,874	307,737
Property, plant and equipment	523,892	593,471	617,952	600,775	583,797
Heritage and cultural	199,770	197,719	197,644	197,632	197,328
Intangibles	81,830	100,210	101,355	101,445	101,445
Inventories	3,677	3,677	3,677	3,677	3,677
Non-financial investments	3,688	3,688	3,688	3,688	3,688
Total non-financial assets	1,143,416	1,216,363	1,248,867	1,224,091	1,197,672
Total assets administered on behalf of government	52,944,450	57,464,451	59,467,198	60,277,312	61,153,292
LIABILITIES					
Payables					
Suppliers	352,790	352,790	352,790	352,790	352,790
Subsidies	260,277	269,854	280,266	291,556	303,430
Grants	29,546	30,323	30,323	30,323	30,323
Other payables	3,408	3,408	3,408	3,408	3,408
Total payables	646,021	656,375	666,787	678,077	689,951
Provisions					
Employee provisions	4,632	4,632	4,632	4,632	4,632
Other provisions	152,642	137,160	136,560	136,267	135,281
Total provisions	157,274	141,792	141,192	140,899	139,913
Total liabilities administered on behalf of government	803,295	798,167	807,979	818,976	829,864
Net assets/(liabilities)	52,141,155	56,666,284	58,659,219	59,458,336	60,323,428

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Revenue from contracts with customers	238,214	220,875	228,939	218,423	218,798
Interest	98,846	114,062	154,361	223,859	200,663
Dividends	9,500	-	32,900	51,900	77,900
Taxes	27,307	27,307	27,307	27,307	27,307
Net GST received	1,978	2,174	-	-	-
Investments	34,639	9,623	9,647	8,673	8,699
Total cash received	410,484	374,041	453,154	530,162	533,367
Cash used					
Grant	7,623,670	3,696,579	6,200,270	6,379,592	6,105,775
Subsidies paid	341,519	326,619	276,369	278,088	280,450
Suppliers	741,141	677,379	622,667	640,551	596,186
Net GST paid	1,978	2,174	-	-	-
Interest payments on lease liability	16,856	16,887	16,832	16,832	16,952
Payments to corporate entities	2,928,476	3,413,779	3,257,540	2,892,094	2,932,173
Other	77,598	77,598	77,598	77,598	73,164
Total cash used	11,731,238	8,211,015	10,451,276	10,284,755	10,004,700
Net cash from/(used by) operating activities	(11,320,754)	(7,836,974)	(9,998,122)	(9,754,593)	(9,471,333)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	39,504	34,035	89,595	148,200	391,169
Total cash received	39,504	34,035	89,595	148,200	391,169
Cash used					
Purchase of property, plant and equipment and intangibles	97,478	120,120	79,677	22,397	20,754
Advances and loans made	675,380	409,680	441,850	475,000	500,000
Other	2,932,911	4,002,646	1,562,507	501,206	778,694
Total cash used	3,705,769	4,532,446	2,084,034	998,603	1,299,448
Net cash from/(used by) investing activities	(3,666,265)	(4,498,411)	(1,994,439)	(850,403)	(908,279)

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Other	3,131,980	4,242,432	1,604,740	487,397	762,754
Total cash received	3,131,980	4,242,432	1,604,740	487,397	762,754
Cash used					
Other	-	-	3,688	8,931	10,400
Total cash used	-	-	3,688	8,931	10,400
Net cash from/(used by) financing activities	3,131,980	4,242,432	1,601,052	478,466	752,354
Net increase/(decrease) in cash held	(11,855,039)	(8,092,953)	(10,391,509)	(10,126,530)	(9,627,258)
Cash and cash equivalents at beginning of reporting period	49,093	49,456	49,456	49,456	49,456
Cash from Official Public Account for: - Appropriations	12,304,101	8,501,266	10,912,108	10,777,499	10,520,332
Total cash from Official Public Account	12,304,101	8,501,266	10,912,108	10,777,499	10,520,332
Cash to Official Public Account for: - Appropriations	(449,062)	(408,676)	(520,962)	(651,332)	(893,437)
Total cash to Official Public Account	(449,062)	(408,676)	(520,962)	(651,332)	(893,437)
Cash and cash equivalents at end of reporting period	49,456	49,456	49,456	49,456	49,456

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (ACB)	29,998	17,075	20,553	20,812	21,104
Administered Assets and Liabilities - Bill 2	2,403,801	3,593,447	1,704,663	716,585	742,000
Total new capital appropriations	2,433,799	3,610,522	1,725,216	737,397	763,104
Provided for:					
Purchase of non-financial assets	223,453	230,311	78,532	22,307	21,104
Other Items	2,210,346	3,380,211	1,646,684	715,090	742,000
Total items	2,433,799	3,610,522	1,725,216	737,397	763,104
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	1,392,461	265,084	54,150	1,532	-
Funded by capital appropriation - ACB ^(b)	42,395	41,078	25,527	20,865	21,104
TOTAL	1,434,856	306,162	79,677	22,397	21,104
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	1,434,856	306,162	79,677	22,397	21,104
Total cash used to acquire assets	1,434,856	306,162	79,677	22,397	21,104

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

b) Includes purchases from current and previous years' Administered Capital Budgets (ACBs).

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

	Asset Category					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026						
Gross book value	93,734	248,378	557,850	202,209	81,837	1,184,008
Gross book value - ROU assets	-	-	2,433	-	-	2,433
Accumulated depreciation/amortisation and impairment	-	(11,553)	(35,673)	(2,439)	(7)	(49,672)
Accumulated depreciation/amortisation and impairment - ROU assets	-	-	(718)	-	-	(718)
Opening net book balance	93,734	236,825	523,892	199,770	81,830	1,136,051
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	(5,695)	1,871	105,178	386	18,380	120,120
Total additions	(5,695)	1,871	105,178	386	18,380	120,120
Other movements						
Depreciation/amortisation expense	-	(9,137)	(35,599)	(2,437)	-	(47,173)
Total other movements	-	(9,137)	(35,599)	(2,437)	-	(47,173)
As at 30 June 2027						
Gross book value	88,039	250,249	663,028	202,595	100,217	1,304,128
Gross book value - ROU assets	-	-	2,433	-	-	2,433
Accumulated depreciation/amortisation and impairment	-	(20,690)	(71,272)	(4,876)	(7)	(96,845)
Accumulated depreciation/amortisation and impairment - ROU assets	-	-	(718)	-	-	(718)
Closing net book balance	88,039	229,559	593,471	197,719	100,210	1,208,998

Prepared on Australian Accounting Standards basis.

a) Includes both current Appropriation Bill (No. 2), Supply Bill (No. 2) and prior Act 2/4/6 appropriations.

Australian Broadcasting Corporation

Entity resources and planned performance

Australian Broadcasting Corporation

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Australian Broadcasting Corporation

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Broadcasting Corporation (ABC) is one of the country's largest and most important cultural institutions. As the primary national public broadcaster, it reflects Australia's national identity and cultural diversity, informs, educates and entertains, facilitates public debate and fosters the performing arts.

The ABC plays a significant role in the lives of all Australians, not only through the broadcasting and digital media services it delivers, but also through direct engagement with local communities around the country. It underpins the creative industries and Australia's wider economy by buying services from writers, directors, actors, production companies and the businesses that serve them. Through its international services, it projects Australia's national values and identity to a wider world.

The ABC provides unique and critically important points of connection and support for communities throughout Australia, including arrangements with Federal, State and Territory authorities for the provision of emergency services information when local communities are affected.

The ABC's place in the Australian media environment is distinctive because of its Charter (section 6 of the *Australian Broadcasting Corporation Act 1983* (the ABC Act)). The Charter and other provisions of the ABC Act give the ABC particular responsibilities, such as providing independent news and information. The ABC Act guarantees the editorial and administrative independence of the ABC from the government. The ABC Board is charged with a number of duties, including 'to ensure the functions of the Corporation are performed efficiently and with maximum benefit to the people of Australia', and 'to maintain the independence and integrity of the Corporation'.

The functions of the ABC, set out in subsection 6(1) of the ABC Act, are:

- to provide, within Australia, innovative and comprehensive broadcasting services of a high standard as part of the Australian broadcasting system, consisting of national, commercial and community sectors and to provide:
 - broadcasting programs that contribute to a sense of national identity and inform and entertain, and reflect the cultural diversity of, the Australian community
 - broadcasting programs of an educational nature.
- to transmit to countries outside Australia, broadcasting programs of news, current affairs, entertainment and cultural enrichment that will:
 - encourage awareness of Australia and an international understanding of Australian attitudes on world affairs

- enable Australian citizens living or travelling outside Australia to obtain information about Australian affairs and Australian attitudes on world affairs.
- to provide digital media services
- to encourage and promote the musical, dramatic and other performing arts in Australia.

In 2026, the ABC is guided by a renewed strategic direction that reflects the expectations of a rapidly changing Australia and evolving media landscape. Under this direction, the ABC is uniquely positioned to deliver high-quality, distinctive content that strengthens its public value and reinforces its place as a vital and trusted national institution.

The renewed strategy sets out a vision for the ABC to be a confident, bold and indispensable part of Australian life – a public service that unites communities through high-value journalism, powerful storytelling and content that reflects the diversity of experiences, places and perspectives across the nation. It is a strategy that focuses on trust, value and impact, recognising that the value of the ABC lies in the cultural, civic and social contribution that content makes. The strategy recognises the unique strength of the ABC to engage audiences across the region, reflecting the modern multicultural Australia to the Indo-Pacific and bringing stories from the region back to a domestic audience in Australia.

The modern media environment is dominated by global digital platforms delivering content at scale and with high production values, and the ABC's relevance must now be assessed in this broader global context. To meet the expectations for quality and impact, the ABC will continue to lift the ambition of its content across all platforms.

In this environment, the 2026 strategy will prioritise quality, distinctive and impactful content that elevates Australian stories and supports a sustainable Australian creative sector. The ABC will continue to serve local communities, share the stories of Aboriginal and Torres Strait Islander people and showcase unique and diverse voices across all its content.

The ABC will continue to serve as the nation's town-square, a civic institution that brings Australians together across geography, background and belief and engages audiences outside of our borders. There has never been a greater need to build mutual understanding and sense of community amongst Australians and with our wider region. As artificial intelligence increasingly blurs the line between human and machine-generated content, the ABC will remain a reliable and trustworthy source of information.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by departmental (for the ABC's operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses for Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: ABC resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July	5,244	5,244
Funds from government		
Annual appropriations - ordinary annual services		
Outcome 1 ^(a)	1,229,214	1,287,722
Total annual appropriations	1,229,214	1,287,722
Total funds from government	1,229,214	1,287,722
Funds from other sources		
Interest	24,616	26,199
Sale of goods and services	76,443	63,374
Other	7,658	7,888
Total funds from other sources	108,717	97,461
Total net resourcing for ABC	1,343,175	1,390,427
	2025-26	2026-27
Average staffing level (number)	4,413	4,454

Prepared on a resourcing (that is, appropriations available) basis.

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

a) Appropriation Bill (No. 1) 2026-27.

The ABC is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to the ABC and are considered 'departmental' for all purposes.

1.3 Budget measures

Budget measures in Part 1 relating to the ABC are detailed in the *Budget Paper No. 2 - Budget Measures* and are summarised below.

Table 1.2: Australian Broadcasting Corporation 2026-27 Budget measures

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

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures					
Indo-Pacific	1.1				
Departmental payment	-	6,980	7,168	-	-
Total	-	6,980	7,168	-	-
Total payment measures					
Departmental	-	6,980	7,168	-	-
Total	-	6,980	7,168	-	-

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

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for ABC can be found at: <https://live-production.wcms.abc-cdn.net.au/d53cb5c5f8664c6b262fa0045c589a35>

The most recent annual performance statement is included in the most recent annual report, which can be found at: <https://live-production.wcms.abc-cdn.net.au/350ba8cafc4e8674d3477db4272d3e3f>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Informed, educated and entertained audiences - throughout Australia and overseas - through innovative and comprehensive media and related services

Budgeted expenses for Outcome 1

This table shows how much the ABC intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: ABC General Operational Activities					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	1,016,527	1,071,046	1,100,534	1,119,652	1,125,854
Expenses not requiring appropriation in the budget year	1,333	1,142	1,001	836	741
Revenues from other independent sources	108,717	97,461	94,399	86,271	96,122
Total expenses for Program 1.1	1,126,577	1,169,649	1,195,934	1,206,759	1,222,717
Program 1.2: ABC Transmission and Distribution Services					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	212,687	216,676	223,307	229,271	234,482
Expenses not requiring appropriation in the budget year	-	(756)	(1,494)	(2,253)	(1,801)
Total expenses for Program 1.2	212,687	215,920	221,813	227,018	232,681
Outcome 1 Totals by resource type					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	1,229,214	1,287,722	1,323,841	1,348,923	1,360,336
Expenses not requiring appropriation in the budget year	1,333	386	(493)	(1,417)	(1,060)
Revenues from other independent sources	108,717	97,461	94,399	86,271	96,122
Total expenses for Outcome 1	1,339,264	1,385,569	1,417,747	1,433,777	1,455,398
	2025-26	2026-27			
Average staffing level (number)	4,413	4,454			

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

Includes impact of applying leases under AASB 16 Leases

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Informed, educated and entertained audiences - throughout Australia and overseas - through innovative and comprehensive media and related services		
Program 1.1: ABC General Operational Activities The ABC will provide Australian and international audiences with innovative and high-quality radio, television and digital media services.		
Key Activities	Content creation, curation and distribution.	
Year	Performance measures^(a)	Expected Performance Results
Current Year 2025-26	Value of the ABC to the Australian Community	Target: \geq 75% Expected actual: 75% Target expected to be met
	The ABC is trusted by all Australians	Target: \geq 75% Expected actual: 75% Target expected to be met
	Weekly share of viewing - screen	Target: $>$ 20.7% Expected actual: 20.7% Target expected to be met
	Weekly share of listening - audio	Target: $>$ 16.9% Expected actual: 16.9% Target expected to be met
Year	Performance measures^(a)	Planned Performance Results
Budget Year 2026-27	Value of the ABC to the Australian Community	\geq 75%
	The ABC is trusted by all Australians	\geq 75%
	Weekly share of viewing - screen	$>$ 21%
	Weekly share of listening - audio	$>$ 17.1%
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

a) Refers to performance measures/targets reflected in the 2025-26 Corporate Plan, some of which may be subsequently revised once the 2026-27 Corporate Plan is finalised.

Program 1.2: ABC Transmission and Distribution Services		
The ABC will manage the broadcast and transmission of its radio and television services within Australia to maximise availability to audiences.		
Key Activities	The broadcast and transmission of the ABC's radio and television services.	
Year	Performance measures	Expected Performance Results
Current Year 2025-26	Percentage of the Australian population who are able to receive ABC analog radio transmissions	Target: At least 99% Expected actual: At least 99% Target expected to be met
	Degree to which the eight state and territory capital cities have access to ABC digital radio transmissions	Target: 100% Expected actual: 100% Target expected to be met
	Percentage of Australian homes able to receive ABC digital television transmissions ^(a)	Target: 100% Expected actual: 100% Target expected to be met
Year	Performance measures	Planned Performance Results
Budget Year 2026-27	Percentage of the Australian population who are able to receive ABC analog radio transmissions	At least 99%
	Degree to which the eight state and territory capital cities have access to ABC digital radio transmissions	100%
	Percentage of Australian homes able to receive ABC digital television transmissions ^(a)	100%
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.2 resulting from 2026-27 Budget Measures: Nil		

a) Reporting of actuals will include the percentage reach for ABC digital television using terrestrial services (excluding satellite).

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

The ABC's forward budgeted financial statements have been prepared to reflect the ABC's operational business outlook as it continues to focus on achieving the goals and objectives set out in the ABC Strategy.

The ABC is budgeting for an operating deficit of \$0.4 million in 2026-27 including the impact of accounting standard AASB 16 on leasing. The operating result excluding leasing transactions is a net break-even position, as reflected in the net cash appropriation arrangements note to Table 3.1.

Total revenue from government is budgeted at \$1,287.7 million in 2026-27, an increase of \$58.5 million from 2025-26. This mainly reflects a measure to extend Indo-Pacific Broadcasting, the first year of funding from previously announced measures to support news and media diversity and production of Australian children's and drama content, offset by measures terminating in 2025-26, as well as the net impact of government indexation parameter adjustments.

Own-source budgeted revenues of \$97.5 million in 2026-27 are principally comprised of revenues from ABC commercial activities, interest, as well as other minor amounts from co production arrangements, facilities hire, services provided, and commissions. These revenues are largely offset by related costs of sales or represent recoveries of costs incurred or are invested in content.

Total expenses are budgeted at \$1,385.6 million in 2026-27, a net increase of \$46.3 million from 2025-26. This includes the net impact of salary and wages increases, additional operational expenditure due to contractual increases and expenditure on content including from additional funding, as well as leasing transactions, savings initiatives and program amortisation costs.

The ABC's budgeted net asset position for 2026-27 of \$1.2 billion represents a minor decrease of \$0.4 million from the estimated actual for 2025-26, reflecting the budgeted operating deficit for 2026-27, which includes the impact of leasing transactions.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	628,076	649,451	668,919	680,172	700,578
Suppliers	536,275	560,774	576,382	581,947	582,405
Depreciation and amortisation	169,166	170,429	168,354	168,405	168,805
Finance costs	5,747	4,915	4,092	3,253	3,610
Total expenses	1,339,264	1,385,569	1,417,747	1,433,777	1,455,398
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	76,443	63,374	60,089	60,992	61,908
Interest	24,616	26,199	26,186	16,911	25,595
Other	7,658	7,888	8,124	8,368	8,619
Total own-source revenue	108,717	97,461	94,399	86,271	96,122
Total own-source income	108,717	97,461	94,399	86,271	96,122
Net (cost of)/contribution by services	(1,230,547)	(1,288,108)	(1,323,348)	(1,347,506)	(1,359,276)
Revenue from government	1,229,214	1,287,722	1,323,841	1,348,923	1,360,336
Surplus/(deficit) attributable to the Australian Government	(1,333)	(386)	493	1,417	1,060
Total comprehensive income/(loss)	(1,333)	(386)	493	1,417	1,060
Total comprehensive income/(loss) attributable to the Australian Government	(1,333)	(386)	493	1,417	1,060
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(1,333)	(386)	493	1,417	1,060
<i>plus:</i>					
depreciation/amortisation expenses for ROU assets ^(a)	72,066	71,529	70,654	70,105	70,105
<i>less:</i> lease principal repayments ^(a)	70,733	71,143	71,147	71,522	71,165
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

a) Applies leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	5,244	5,244	5,244	5,244	5,244
Trade and other receivables	18,102	18,102	18,102	18,102	18,102
Other investments	237,428	224,028	207,486	188,944	200,102
Other financial assets	9,112	9,112	9,112	9,112	9,112
Total financial assets	269,886	256,486	239,944	221,402	232,560
Non-financial assets					
Land and buildings	740,453	752,507	765,968	779,253	796,158
Property, plant and equipment	524,343	448,759	375,480	302,352	238,461
Intangibles	151,607	156,008	163,672	170,410	176,591
Inventories	125,534	126,534	124,576	126,118	127,660
Tax assets	3,433	3,433	3,433	3,433	3,433
Other non-financial assets	28,608	28,608	28,608	28,608	28,608
Total non-financial assets	1,573,978	1,515,849	1,461,737	1,410,174	1,370,911
Total assets	1,843,864	1,772,335	1,701,681	1,631,576	1,603,471
LIABILITIES					
Payables					
Suppliers	98,753	98,753	98,753	98,753	98,753
Other payables	53,203	53,203	53,203	53,203	95,203
Total payables	151,956	151,956	151,956	151,956	193,956
Interest bearing liabilities					
Loans	767	767	767	767	767
Leases	358,052	286,909	215,762	144,240	73,075
Total interest bearing liabilities	358,819	287,676	216,529	145,007	73,842
Provisions					
Employee provisions	161,341	161,341	161,341	161,341	161,341
Other provisions	5,139	5,139	5,139	5,139	5,139
Total provisions	166,480	166,480	166,480	166,480	166,480
Total liabilities	677,255	606,112	534,965	463,443	434,278
Net assets	1,166,609	1,166,223	1,166,716	1,168,133	1,169,193
EQUITY					
Parent entity interest					
Contributed equity	93,640	93,640	93,640	93,640	93,640
Reserves	898,247	898,247	898,247	898,247	898,247
Retained surplus (accumulated deficit)	174,722	174,336	174,829	176,246	177,306
Total parent entity interest	1,166,609	1,166,223	1,166,716	1,168,133	1,169,193
Total equity	1,166,609	1,166,223	1,166,716	1,168,133	1,169,193

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	174,722	898,247	93,640	1,166,609
Adjusted opening balance	174,722	898,247	93,640	1,166,609
Comprehensive income				
Surplus/(deficit) for the period	(386)	-	-	(386)
Total comprehensive income	(386)	-	-	(386)
Estimated closing balance as at 30 June 2027	174,336	898,247	93,640	1,166,223
Closing balance attributable to the Australian Government	174,336	898,247	93,640	1,166,223

Prepared on Australian Accounting Standards basis

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	1,229,214	1,287,722	1,323,841	1,348,923	1,360,336
Sale of goods and rendering of services	76,443	63,374	60,089	60,992	61,908
Interest	24,616	26,199	26,186	16,911	25,595
Net GST received	65,455	69,160	70,807	71,582	72,892
Other	7,658	7,888	8,124	8,368	50,619
Total cash received	1,403,386	1,454,343	1,489,047	1,506,776	1,571,350
Cash used					
Employees	638,076	649,451	668,919	680,172	700,578
Suppliers	513,747	561,774	574,424	583,489	583,947
Net GST paid	65,455	69,160	70,807	71,582	72,892
Interest payments on lease liability	5,747	4,915	4,092	3,253	3,610
Total cash used	1,223,025	1,285,300	1,318,242	1,338,496	1,361,027
Net cash from/(used by) operating activities	180,361	169,043	170,805	168,280	210,323
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	118,800	111,300	116,200	115,300	128,000
Purchase of financial instruments					
Investments	(9,172)	(13,400)	(16,542)	(18,542)	11,158
Total cash used	109,628	97,900	99,658	96,758	139,158
Net cash from/(used by) investing activities	(109,628)	(97,900)	(99,658)	(96,758)	(139,158)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	70,733	71,143	71,147	71,522	71,165
Total cash used	70,733	71,143	71,147	71,522	71,165
Net cash from/(used by) financing activities	(70,733)	(71,143)	(71,147)	(71,522)	(71,165)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	5,244	5,244	5,244	5,244	5,244
Cash and cash equivalents at the end of the reporting period	5,244	5,244	5,244	5,244	5,244

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources ^(a)	118,800	111,300	116,200	115,300	128,000
TOTAL	118,800	111,300	116,200	115,300	128,000
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	118,800	111,300	116,200	115,300	128,000
Total cash used to acquire assets	118,800	111,300	116,200	115,300	128,000

Prepared on Australian Accounting Standards basis.

a) Funded from annual appropriations and may include internally developed assets and proceeds from the sale of assets.

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

	Asset Category				Total \$'000
	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Computer software And intangibles \$'000	
As at 1 July 2026					
Gross book value	255,881	511,444	641,005	344,520	1,752,850
Gross book value - ROU assets	22,680	52,619	746,540	-	821,839
Accumulated depreciation/amortisation and impairment	-	(82,549)	(425,974)	(192,913)	(701,436)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,699)	(17,923)	(437,228)	-	(456,850)
Opening net book balance	276,862	463,591	524,343	151,607	1,416,403
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	44,688	23,390	43,222	111,300
Total additions	-	44,688	23,390	43,222	111,300
Other movements					
Depreciation/amortisation expense	-	(29,670)	(30,409)	(38,821)	(98,900)
Depreciation/amortisation on ROU assets	(243)	(2,721)	(68,565)	-	(71,529)
Total other movements	(243)	(32,391)	(98,974)	(38,821)	(170,429)
As at 30 June 2027					
Gross book value	255,881	556,132	634,395	387,742	1,834,150
Gross book value - ROU assets	22,680	52,619	746,540	-	821,839
Accumulated depreciation/amortisation and impairment	-	(112,219)	(426,383)	(231,734)	(770,336)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,942)	(20,644)	(505,793)	-	(528,379)
Closing net book balance	276,619	475,888	448,759	156,008	1,357,274

Prepared on Australian Accounting Standards basis.

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

Australian Communications and Media Authority

Entity resources and planned performance

Australian Communications and Media Authority

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Australian Communications and Media Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Communications and Media Authority (ACMA) is Australia's regulator for telecommunications, broadcasting, radiocommunications, unsolicited communications and certain online content. The ACMA's purpose is to contribute to maximising the economic and social benefits of communications infrastructure, content and services for Australia. The ACMA does this by:

- maintaining, enforcing, and improving regulation to drive industry performance and protect consumers, and
- managing public resources to enable industry to deliver services to the community.

Australians rely on communications networks, broadcasting and online media, and digital technologies to access information and essential services. This reliance does, however, increase the risks to which Australians are exposed, requiring regulatory intervention to protect consumers in areas including mis and disinformation online, scams and identity theft, and public safety through the effective operation of the Triple Zero Emergency Call service.

Interconnectivity and communications mobility are integral to the lives of all Australians and there is growing demand for larger amounts of data and faster, more reliable internet connections, requiring significant, ongoing infrastructure investments by telecommunications companies.

The ongoing growth in consumer use of digital platforms continues to cause disruption to consumption of traditional broadcast media. Boundaries between digital platforms and traditional broadcast media are increasingly blurred and there is a greater focus on the appropriate regulatory framework for content delivered over all platforms.

To achieve the outcome of 'a communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice' the ACMA has adopted the following two key activities that are outlined in its Corporate Plan:

- support an efficient and reliable communications infrastructure
- build consumer trust in the use of communications content and services.

The eSafety Commissioner (eSafety) is Australia’s independent regulator for online safety. eSafety fosters online safety by exercising its powers under Australian Government legislation, primarily the *Online Safety Act 2021*, to protect Australians from serious online harms.

Online harms are actions that take place wholly, or partially, online that can damage an individual’s social, emotional, psychological, financial or even physical safety. These harms can occur because of content, conduct or contact.

Advances in technologies, such as the expanding capabilities of machine learning, artificial intelligence (AI) - including generative AI - and immersive technologies will continue to escalate online connections, communications, entertainment, sharing and learning, which bring the prospect of new possibilities for abuse.

eSafety achieves its purpose through three key activities outlined in its Corporate Plan:

- **Prevention:** eSafety designs and delivers educational materials to prevent online harms, working with key sectors and community members to build user capability and resilience.
- **Protection:** eSafety alleviates online harms through our investigations and regulatory schemes, in response to reported and identified harms.
- **Promoting proactive and systemic change:** eSafety implements and enforces industry regulatory measures and expectations to drive proactive and systemic change in online safety.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 - Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses for Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: ACMA resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available	64,567	64,567
Departmental appropriation ^(b)	167,358	172,754
s74 External Revenue ^(c)	1,048	958
Departmental capital budget ^(d)	15,479	10,163
Total departmental annual appropriations	248,452	248,442
Special accounts^(e)		
Opening balance	2,984	2,984
Appropriation receipts ^(f)	62,488	52,700
Total special accounts	65,472	55,684
<i>less</i> departmental appropriations drawn from annual/special appropriations and credited to special accounts	(62,488)	(52,700)
Total departmental resourcing	251,436	251,426
Administered		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	1,750	3,500
Total administered annual appropriations	1,750	3,500
Total administered special appropriations Outcome 1 ^(g)	8,300	8,300
Total administered special appropriations	8,300	8,300
Total administered resourcing	10,050	11,800
Total resourcing for ACMA	261,486	263,226
	2025-26	2026-27
Average staffing level (number)	704	731

Prepared on a resourcing (that is, appropriations available) basis.

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

- a) Appropriation Bill (No. 1) 2026-2027.
- b) Excludes Departmental Capital Budget (DCB).
- c) Estimated External Revenue receipts under section 74 of the PGPA Act.
- d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- e) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to the *Budget Paper No. 4 - Agency Resourcing*. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- f) Amounts credited to the special account(s) from ACMA's annual and special appropriations.
- g) Includes section 77 refunds under the PGPA Act which are not included as expenditure.

1.3 Budget measures

Budget measures in Part 1 relating to the ACMA are detailed in the *Budget Paper No. 2 - Budget Measures* and are summarised below.

Table 1.2: Australian Communications Media Authority 2026-27 Budget measures

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

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Receipt measures					
Supporting News and Media Sustainability	1.1				
Administered receipt	-	(54,700)	(56,500)	(100)	-
Total	-	(54,700)	(56,500)	(100)	-
Fighting Scams	1.2				
Administered receipt	-	2,100	2,100	2,200	2,200
Total	-	2,100	2,100	2,200	2,200
Addressing Online Gambling Harms	1.2				
Administered receipt	-	-	16,874	5,214	3,400
Total	-	-	16,874	5,214	3,400
Supporting Connectivity	1.2				
Administered receipt	-	-	5,000	5,000	5,000
Total	-	-	5,000	5,000	5,000
Total receipt measures					
Administered	-	(52,600)	(32,526)	12,314	10,600
Total	-	(52,600)	(32,526)	12,314	10,600
Payment measures					
Addressing Online Gambling Harms	1.2				
Departmental payment	-	4,334	5,183	3,395	3,179
Total	-	4,334	5,183	3,395	3,179
Government Response to the Antisemitic Bondi Terrorist Attack ^(a)	1.3				
Departmental payment		nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp
Women's Safety - Ending Gender-Based Violence	1.3				
Departmental payment	-	5,434	-	-	-
Total	-	5,434	-	-	-
National Strategy to Prevent and Respond to Child Sexual Abuse	1.3				
Departmental payment	-	656	-	-	-
Total	-	656	-	-	-

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	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension ^(b)	1.1, 1.2, 1.3					
Departmental payment		-	-	-	-	(6,800)
Total		-	-	-	-	(6,800)
Total payment measures						
Departmental		-	10,424	5,183	3,395	(3,621)
Total		-	10,424	5,183	3,395	(3,621)

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

- a) The lead entity for measure is the Attorney-General's Department. The full measure description and package details appear in the *Budget Paper No. 2 - Budget Measures* under the Attorney-General's portfolio. Funding for this measure is not for publication (nfp) due to commercial sensitivities and is not included in the totals.
- b) This is a cross-portfolio measure. The full measure description and package details appear in the *Budget Paper No. 2 - Budget Measures* as 'various agencies' under the cross-portfolio section.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the ACMA can be found at:
<https://www.acma.gov.au/sites/default/files/2025-08/ACMA%20and%20eSafety%20corporate%20plan%202025-26.pdf>

The most recent annual performance statement can be found at:
<https://www.acma.gov.au/sites/default/files/2025-10/ACMA%20and%20eSafety%20annual%20report%202024-25.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice

Linked programs

Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts
Programs
<ul style="list-style-type: none">• Program 5.1 - Digital Technologies and Communications Services Program
Contribution to Outcome 1 made by linked programs
<p>The Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (the department) has responsibility for policy development and advice to promote an innovative and competitive communications sector including administering Portfolio legislation efficiently and effectively.</p> <p>As the regulator of the media and communications sector, the ACMA ensures compliance with the government's policies and legislation, including:</p> <ul style="list-style-type: none">• the administration of the Telecommunications Industry Levy under <i>Telecommunications (Consumer Protection and Service Standards) Act 1999</i> and the <i>Telecommunications (Industry Levy) Act 2012</i> for the funding of public interest telecommunications services.• recouping costs of the Consumer Representation Grants Program allocated to the Australian Communications Consumer Action Network (ACCAN) under section 593 of the <i>Telecommunications Act 1997</i> and costs related to the management of Australia's membership and engagement with the International Telecommunication Union (ITU), from licensed carriers under the <i>Telecommunications (Carrier Licence Charges) Act 1997</i>.• the administration of the Regional Broadband Scheme under the <i>Telecommunications (Consumer Protection and Service Standards) Act 1999</i> and <i>Telecommunications (Regional Broadband Scheme) Charge Act 2020</i>.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: Communications regulation, planning and licensing					
Administered expenses					
Ordinary annual services					
Appropriation Bill (No. 1)	50	50	50	50	50
Administered total	50	50	50	50	50
Departmental expenses					
Departmental appropriation	48,095	47,249	47,903	48,296	48,846
s74 External Revenue ^(a)	342	342	342	342	342
Expenses not requiring appropriation in the Budget year ^(b)	7,153	7,150	7,135	7,125	7,059
Departmental total	55,591	54,741	55,381	55,763	56,247
Total expenses for Program 1.1	55,641	54,791	55,431	55,813	56,297
Program 1.2: Consumer safeguards, education and information					
Administered expenses					
Special appropriations					
<i>Telecommunications Act 1997</i> ^(c)	300	300	300	300	300
Administered total	300	300	300	300	300
Departmental expenses					
Departmental appropriation	52,938	60,614	61,105	59,763	60,153
s74 External Revenue ^(a)	316	316	316	316	316
Expenses not requiring appropriation in the Budget year ^(b)	6,603	6,600	6,587	6,577	6,516
Departmental total	59,856	67,530	68,007	66,656	66,985
Total expenses for Program 1.2	60,156	67,830	68,307	66,956	67,285
Program 1.3: Office of the eSafety Commissioner					
Administered expenses					
Ordinary annual services					
Appropriation Bill (No. 1)	1,750	3,500	-	-	-
Administered total	1,750	3,500	-	-	-
Departmental expenses					
Departmental appropriation	66,474	65,653	57,708	54,467	55,368
s74 External Revenue ^(a)	390	300	-	-	-
Special Account					
Appropriation receipts ^(d)	59,386	58,580	50,636	47,395	48,296
less expenses made from appropriations credited to special accounts ^(e)	(59,386)	(58,580)	(50,636)	(47,395)	(48,296)
Expenses not requiring appropriation in the Budget year ^(b)	1,687	514	373	12	-
Departmental total	68,551	66,467	58,081	54,479	55,368
Total expenses for Program 1.3	70,301	69,967	58,081	54,479	55,368

Table 2.1.1: Budgeted Expenses for Outcome 1 (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services					
Appropriation Bill (No. 1)	1,800	3,550	50	50	50
Special appropriations ^(c)	300	300	300	300	300
Total Administered expenses	2,100	3,850	350	350	350
Departmental expenses					
Departmental appropriations					
s74 External Revenue ^(a)	1,048	958	658	658	658
Special accounts					
Appropriation receipts ^(d)	59,386	58,580	50,636	47,395	48,296
less expenses made from appropriations credited to special accounts ^(e)	(59,386)	(58,580)	(50,636)	(47,395)	(48,296)
Expenses not requiring appropriation in the Budget year ^(b)	15,443	14,264	14,095	13,714	13,575
Total Departmental expenses	183,998	188,738	181,469	176,898	178,600
Total expenses for Outcome 1	186,098	192,588	181,819	177,248	178,950

	2025-26	2026-27
Average staffing level (number)	704	731

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

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds

- a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, and amortisation expenses, and exclude right of use assets.
- c) The ACMA receives funds through Special Appropriations for refunds under the PGPA Act — section 77 and funding for 'Other Trust Monies' which, when used, are not expensed and therefore not included in this table.
- d) Appropriation receipts to the Online Safety Special Account excludes section 74 revenue and Departmental Capital Budget (DCB).
- e) Expenses made from appropriation to the Online Safety Special Account excludes expenses met directly by the ACMA, and those covered by section 74 revenue and DCB.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by ACMA to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice		
Program 1.1: Communications regulation, planning and licensing This program contributes to the outcome by the allocation and use of Australia's critical public resources, radiofrequency spectrum and telephone numbers, to maximise their value to the Australian community		
Key activities	Support an efficient and reliable communications infrastructure	
Year	Performance measures	Expected performance results
Current Year 2025-26	The spectrum management work program is informed by ACMA's consultation with spectrum users, industry, and government	Target: Stakeholder consultation milestones achieved, and progress reports published The Target is on track Performance measure: On track
	Apparatus licensing issue and renewal decisions meet the statutory requirements	Target: 100% of apparatus licensing issue and renewal decisions meet the statutory requirements The Target is on track Performance measure: On track
	The ACMA's communications infrastructure compliance activities are informed by a risk-based assessment of harm	Target: Compliance priorities are informed by risk-based assessment of harm The Target is on track Performance measure: On track
	Major spectrum allocations are held effectively	Target: Policy objectives and timeframes achieved The Target is on track Performance measure: On track
	Australia's international engagement strategies are informed by the ACMA's consultation with industry and government	Target: Australian positions are informed by consultation The Target is on track Performance measure: On track

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Telecommunications carrier licensing and submarine cable permit activities meet statutory requirements	Target: 100% of permit decisions meet statutory requirements The Target is on track Performance measure: On track
	Equipment regulation appropriately mitigates the risk of harm to communications networks and people using or working on those networks	Target: Regulatory requirements met. The Target is on track Performance measure: On track
	Numbering services are available 99% of the time and 99.9% of numbering transactions are processed within 5 seconds	Target: Numbering services are available 99% of the time and 99.9% of numbering transactions are processed within 5 seconds The Target is on track Performance measure: On track
Year	Performance measures ^(a)	Planned performance results
Budget Year 2026-27	The spectrum management work program is informed by ACMA's consultation with spectrum users, industry, and government	Stakeholder consultation milestones achieved, and progress reports published
	Apparatus licensing issue and renewal decisions meet the statutory requirements	100% of apparatus licensing issue and renewal decisions meet the statutory requirements
	The ACMA's communications infrastructure compliance activities are informed by a risk-based assessment of harm	Compliance priorities are informed by risk-based assessment of harm
	Major spectrum allocations are held effectively	Policy objectives and timeframes achieved
	Australia's international engagement strategies are informed by the ACMA's consultation with industry and government	Australian positions are informed by consultation
	Telecommunications carrier licensing and submarine cable permit activities meet statutory requirements	100% of permit decisions meet statutory requirements
	Equipment regulation appropriately mitigates the risk of harm to communications networks and people using or working on those networks	Regulatory requirements met.
	Numbering services are available 99% of the time and 99.9% of numbering transactions are processed within 5 seconds	Numbering services are available 99% of the time and 99.9% of numbering transactions are processed within 5 seconds
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

a) The ACMA is reviewing its performance measures for 2026-27. ACMA's performance measures and targets will be published in the ACMA and eSafety Corporate Plan 2026-27.

Program 1.2: Consumer safeguards, education and information		
This program contributes to the outcome by ensuring efficient, effective and contemporary safeguards protect users of media and communication services so that the Australian community can confidently use those services		
Key activities	Build consumer trust in the use of communications content and services	
Year	Performance measures	Expected performance results
Current Year 2025-26	Australians' usage of communications services	Target: 95% of Australian adults are connected The Target is on track Performance measure: On track
	The NSER data checking service is available to the wagering industry 99.5% or more of the time for the year	Target: The NSER data checking service is available to the wagering industry 99.95% or more of the time for the year The Target is on track Performance measure: On track
	The DNCR is available to the Australian public 99.5% or more of the time	Target: The DNCR is available to the Australian public 99.5% or more of the time The Target is on track Performance measure: On track
	Investigations undertaken are completed within the target timeframe	Target: 90% of investigations are completed within 6 months, 95% within 12 months and 100% within 18 months of commencement The Target is on track Performance measure: On track
	The ACMA's communications content and services compliance activities are informed by a risk-based assessment of harm	Target: Compliance priorities are informed by a risk-based assessment of harm The Target is on track Performance measure: On track
	Enforcement decisions to accept or give agreed measures, enforceable undertakings or remedial directions, or to seek injunctions deliver improved compliance by the relevant regulated entity	Target: 90% of deadlines met The Target is on track Performance measure: On track
	Community broadcasting licence renewal decisions are made within the statutory timeframe	Target: 100% of decisions made within statutory timeframes The Target is on track Performance measure: On track

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Media control notifications and captioning order applications are processed within statutory timeframes	Target: 100% of notifications and applications processed within statutory timeframes The Target is on track Performance measure: On track
	Annual compliance results for Australian content and captioning reporting are finalised within 6 months of reports being received	Target: Annual compliance results for Australian content and captioning reporting are finalised within 6 months of reports being received The Target is on track Performance measure: On track
Year	Performance measures ^(a)	Planned performance results
Budget Year 2026-27	Australians' usage of communications services	95% of Australian adults are connected
	The NSER data checking service is available to the wagering industry 99.5% or more of the time for the years	The NSER data checking service is available to the wagering industry 99.95% or more of the time for the year
	The DNCR is available to the Australian public 99.5% or more of the time.	The DNCR is available to the Australian public 99.5% or more of the time
	Investigations undertaken are completed within the target timeframe	90% of investigations are completed within 6 months, 95% within 12 months and 100% within 18 months of commencement
	The ACMA's communications content and services compliance activities are informed by a risk-based assessment of harm	Compliance priorities are informed by a risk-based assessment of harm
	Enforcement decisions to accept or give agreed measures, enforceable undertakings or remedial directions, or to seek injunctions deliver improved compliance by the relevant regulated entity	90% of deadlines met
	Community broadcasting licence renewal decisions are made within the statutory timeframes	100% of decisions made within statutory timeframes
	Media control notifications and captioning order applications are processed within statutory timeframes	100% of notifications and applications processed within statutory timeframes
Annual compliance results for Australian content and captioning reporting are finalised within 6 months of reports being received	Annual compliance results for Australian content and captioning reporting are finalised within 6 months of reports being received	
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.2 resulting from 2026-27 Budget Measures: Nil		

a) The ACMA is reviewing its performance measures for 2026-27. ACMA's performance measures and targets will be published in the ACMA and eSafety Corporate Plan 2026-27.

Program 1.3: The eSafety Commissioner		
This program contributes to the outcome by helping safeguard all Australians from online harms and to promote safer, more positive online experiences		
Key activities	1. eSafety designs and delivers educational materials to prevent online harms, working with key sectors and community members to build user capability and resilience 2. eSafety alleviates online harms through our investigations and regulatory schemes, in response to reported and identified harms 3. eSafety implements and enforces industry regulatory measures to drive proactive and systemic change in online safety	
Year	Performance measures	Expected performance results
Current Year 2025-26	Number of young people and adult participants in eSafety training and awareness sessions	Target: At least 25,000 participants The Target is achieved Performance measure: Achieved
	Number of BeConnected learners who meaningfully engage with resources on beconnected.esafety.gov.au	Target: 185,000 The Target is on track Performance measure: On track
	Number of surveyed Australians aged 16 and over who have an awareness of the eSafety Commissioner	Target: 38% The Target is on track Performance measure: On track
	Proportion of users satisfied with the assistance received through the Technology Facilitated Abuse (TFA) support service	Target: Establish baseline The Target is on track Performance measure: On track
	Educational resources are informed by research and/or insights and involve co-design or collaboration with targeted cohorts and/or advocates	Target: Educational resources are informed by research and/or insights and involve co-design or collaboration with targeted cohorts and/or advocates The Target is on track Performance measure: On track
	Publication of research reports and papers that build the evidence base relating to online safety for Australians	Target: 6 reports or papers published The Target is on track Performance measure: On track
	Proportion of adult cyber abuse complaints where action is taken	Target: At least 80% The Target is on track Performance measure: On track

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Proportion of cyberbullying complaints where action is taken	Target: At least 80% The Target is on track Performance measure: On track
	Proportion of image-based abuse complaints where action is taken	Target: At least 80% The Target is on track Performance measure: On track
	Proportion of critical Online Content Scheme investigations actioned within two business days	Target: At least 90% The Target is on track Performance measure: On track
	Australians are protected from illegal and restricted online content through compliance with industry codes or standards	Target: At least 10 compliance activities undertaken The Target is achieved Performance measure: Achieved
	Publication of transparency summaries in relation to responses received to reporting notices or information requests under the Basic Online Safety Expectations	Target: At least two transparency summaries published in relation to responses The Target is on track Performance measure: On track
	Implementation of the social media minimum age requirements for Australian children under the age of 16	Target: Formulation and promotion of guidelines for the taking of reasonable steps to prevent age-restricted users having accounts The Target is achieved Performance measure: Achieved
	Positive safety interventions have been taken by online safety providers in response to eSafety's regulatory activities	Target: Positive safety interventions have been taken by online safety providers in response to eSafety's regulatory activities The Target is on track Performance measure: On track

Year	Performance measures	Planned performance results
Budget Year 2026-27	Number of young people and adult participants in eSafety training and awareness sessions	At least 27,000 participants
	Number of BeConnected learners who meaningfully engage with resources on beconnected.esafety.gov.au	185,000
	Number of surveyed Australians aged 16 and over who have an awareness of the eSafety Commissioner	40%
	Educational resources are informed by research and/or insights and involve co-design or collaboration with targeted cohorts and/or advocates	Educational resources are informed by research and/or insights and involve co-design or collaboration with targeted cohorts and/or advocates
	Publication of research reports and papers that build the evidence base relating to online safety for Australians	6 reports or papers published
	Proportion of adult cyber abuse complaints where action is taken	At least 80%
	Proportion of cyberbullying complaints where action is taken	At least 80%
	Proportion of image-based abuse complaints where action is taken	At least 80%
	Proportion of critical illegal and restricted content investigations actioned within two business days	At least 90%
	Australians are protected from illegal and restricted online content through compliance with industry codes or standards	At least 12 compliance activities undertaken
	Publication of transparency summaries in relation to responses received to reporting notices or information requests under the Basic Online Safety Expectations	At least 2 transparency summaries published in relation to responses
	Compliance and enforcement activities for the social media minimum age restrictions are proportionate to the identified level and likelihood of risk	Compliance and enforcement activities for the social media minimum age restrictions are proportionate to the identified level and likelihood of risk
	Positive safety interventions have been taken by online safety providers in response to eSafety's regulatory activities	Positive safety interventions have been taken by online safety providers in response to eSafety's regulatory activities
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.3 resulting from 2026-27 Budget Measures: Nil		

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The entity resource statement is prepared on a cash basis and provides a view of cash/appropriations resources available to the ACMA, whilst the financial statements are prepared on an accrual basis.

The ACMA is budgeting for a break-even position in 2026-27 and the forward estimates, excluding depreciation and amortisation expenses, and adjustments for leases under the AASB 16 Leases accounting standard.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	108,942	115,664	115,523	114,724	116,218
Suppliers	51,819	50,530	44,863	43,988	44,669
Depreciation and amortisation ^(a)	22,166	20,923	19,694	17,193	17,054
Finance costs	1,071	1,621	1,389	993	659
Total expenses	183,998	188,738	181,469	176,898	178,600
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	754	664	364	364	364
Other Revenue	179	179	179	179	179
Total own-source revenue	933	843	543	543	543
Gains					
Other	115	115	115	115	115
Total gains	115	115	115	115	115
Total own-source income	1,048	958	658	658	658
Net (cost of)/contribution by services	(182,950)	(187,780)	(180,811)	(176,240)	(177,942)
Revenue from government	167,358	172,754	166,139	161,859	164,226
Surplus/(deficit) attributable to the Australian Government	(15,592)	(15,026)	(14,672)	(14,381)	(13,716)
Total comprehensive income/(loss) attributable to the Australian Government	(15,592)	(15,026)	(14,672)	(14,381)	(13,716)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(15,592)	(15,026)	(14,672)	(14,381)	(13,716)
<i>plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)^(a)</i>	15,443	14,264	14,095	13,714	13,575
<i>plus: depreciation/amortisation expenses for ROU assets^(b)</i>	6,723	6,659	5,599	3,479	3,479
<i>less: lease principal repayments^(b)</i>	(6,574)	(5,897)	(5,022)	(2,812)	(3,338)
Net Cash Operating Surplus/(Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,928	6,928	6,928	6,928	6,928
Trade and other receivables	58,161	58,161	58,161	58,161	58,161
Total financial assets	65,089	65,089	65,089	65,089	65,089
Non-financial assets					
Land and buildings	51,929	42,063	33,017	26,325	19,760
Property, plant and equipment	4,682	4,869	5,121	5,550	6,015
Intangibles	44,481	43,400	41,896	40,472	39,044
Other non-financial assets	3,436	3,436	3,436	3,436	3,436
Total non-financial assets	104,528	93,768	83,470	75,783	68,255
Total assets	169,617	158,857	148,559	140,872	133,344
LIABILITIES					
Payables					
Suppliers	5,354	5,354	5,354	5,354	5,354
Other payables	2,942	2,942	2,942	2,942	2,942
Total payables	8,296	8,296	8,296	8,296	8,296
Interest bearing liabilities					
Leases	35,772	29,875	24,853	22,041	18,703
Total interest bearing liabilities	35,772	29,875	24,853	22,041	18,703
Provisions					
Employee provisions	26,523	26,523	26,523	26,523	26,523
Other provisions	1,615	1,615	1,615	1,615	1,615
Total provisions	28,138	28,138	28,138	28,138	28,138
Total liabilities	72,206	66,309	61,287	58,475	55,137
Net assets	97,411	92,548	87,272	82,397	78,207
EQUITY					
Contributed equity	218,438	228,601	237,997	247,503	257,029
Reserves	8,425	8,425	8,425	8,425	8,425
Retained surplus (accumulated deficit)	(129,452)	(144,478)	(159,150)	(173,531)	(187,247)
Total equity	97,411	92,548	87,272	82,397	78,207

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	(129,452)	8,425	218,438	97,411
Adjusted opening balance	(129,452)	8,425	218,438	97,411
Comprehensive income				
Surplus/(deficit) for the period	(15,026)	-	-	(15,026)
Total comprehensive income	(15,026)	-	-	(15,026)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	10,163	10,163
Sub-total transactions with owners	-	-	10,163	10,163
Estimated closing balance as at 30 June 2027	(144,478)	8,425	228,601	92,548
Closing balance attributable to the Australian Government	(144,478)	8,425	228,601	92,548

Prepared on Australian Accounting Standards basis

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	167,358	172,754	166,139	161,859	164,226
Sale of goods and rendering of services	754	664	364	364	364
Net GST received	7,500	7,500	7,500	7,500	7,500
Other	179	179	179	179	179
Total cash received	175,791	181,097	174,182	169,902	172,269
Cash used					
Employees	108,942	115,664	115,523	114,724	116,218
Suppliers	59,204	57,915	52,248	51,373	52,054
Interest payments on lease liability	1,071	1,621	1,389	993	659
Total cash used	169,217	175,200	169,160	167,090	168,931
Net cash from/(used by) operating activities	6,574	5,897	5,022	2,812	3,338
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	15,479	10,163	9,396	9,506	9,526
Total cash used	15,479	10,163	9,396	9,506	9,526
Net cash from/(used by) investing activities	(15,479)	(10,163)	(9,396)	(9,506)	(9,526)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	15,479	10,163	9,396	9,506	9,526
Total cash received	15,479	10,163	9,396	9,506	9,526
Cash used					
Principal payments on lease liability	6,574	5,897	5,022	2,812	3,338
Total cash used	6,574	5,897	5,022	2,812	3,338
Net cash from/(used by) financing activities	8,905	4,266	4,374	6,694	6,188
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	6,928	6,928	6,928	6,928	6,928
Cash and cash equivalents at the end of the reporting period	6,928	6,928	6,928	6,928	6,928

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	15,479	10,163	9,396	9,506	9,526
Total new capital appropriations	15,479	10,163	9,396	9,506	9,526
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	15,479	10,163	9,396	9,506	9,526
Total items	15,479	10,163	9,396	9,506	9,526
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ^(a)	15,479	10,163	9,396	9,506	9,526
TOTAL	15,479	10,163	9,396	9,506	9,526
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	15,479	10,163	9,396	9,506	9,526
Total cash used to acquire assets	15,479	10,163	9,396	9,506	9,526

Prepared on Australian Accounting Standards basis.

- a) Does not include annual finance lease costs. Includes purchases from current and previous years' DCBs.

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

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026					
Gross book value	1,820	35,770	10,034	107,649	155,273
Gross book value - ROU assets	-	55,038	-	-	55,038
Accumulated depreciation/amortisation and impairment	-	(26,056)	(5,352)	(63,168)	(94,576)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(14,643)	-	-	(14,643)
Opening net book balance	1,820	50,109	4,682	44,481	101,092
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	374	3,187	6,602	10,163
Total additions	-	374	3,187	6,602	10,163
Other movements					
Depreciation/amortisation expense	-	(3,581)	(1,358)	(9,325)	(14,264)
Depreciation/amortisation on ROU assets	-	(6,659)	-	-	(6,659)
Other	-	-	(1,642)	1,642	-
Total other movements	-	(10,240)	(3,000)	(7,683)	(20,923)
As at 30 June 2027					
Gross book value	1,820	36,144	11,579	115,893	165,436
Gross book value - ROU assets	-	55,038	-	-	55,038
Accumulated depreciation/amortisation and impairment	-	(29,637)	(6,710)	(72,493)	(108,840)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(21,302)	-	-	(21,302)
Closing net book balance	1,820	40,243	4,869	43,400	90,332

Prepared on Australian Accounting Standards basis.

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

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Suppliers	300	300	300	300	300
Grants	1,750	3,500	-	-	-
Other expenses	50	50	50	50	50
Total expenses administered on behalf of government	2,100	3,850	350	350	350
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	679,081	667,405	681,103	754,183	766,755
Total taxation revenue	679,081	667,405	681,103	754,183	766,755
Non-taxation revenue					
Sale of goods and rendering of services	22,129	15,302	29,796	18,136	16,322
Fees and fines	37,324	44,360	42,390	46,890	47,380
Interest	396	-	-	-	-
Total non-taxation revenue	59,849	59,662	72,186	65,026	63,702
Total own-source revenue administered on behalf of government	738,930	727,067	753,289	819,209	830,457
Total own-sourced income administered on behalf of government	738,930	727,067	753,289	819,209	830,457
Total comprehensive income/(loss)	736,830	723,217	752,939	818,859	830,107

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,270	1,270	1,270	1,270	1,270
Taxation receivables	227,386	236,485	246,375	257,102	268,976
Trade and other receivables	31,462	31,462	31,462	31,462	31,462
Total financial assets	260,118	269,217	279,107	289,834	301,708
Total assets administered on behalf of government	260,118	269,217	279,107	289,834	301,708
LIABILITIES					
Payables					
Other payables	46,388	46,388	46,388	46,388	46,388
Total payables	46,388	46,388	46,388	46,388	46,388
Total liabilities administered on behalf of government	46,388	46,388	46,388	46,388	46,388
Net assets/(liabilities)	213,730	222,829	232,719	243,446	255,320

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	41,100	48,136	46,166	50,666	51,156
Rental Income ^(a)	131,207	-	-	-	-
Interest ^(a)	394	-	-	-	-
Taxes	458,121	437,346	441,154	503,507	504,205
Fees	17,559	10,732	25,226	13,566	11,752
Fines	794	794	794	794	794
Total cash received	649,175	497,008	513,340	568,533	567,907
Cash used					
Grant	1,750	3,500	-	-	-
Suppliers	300	300	300	300	300
Other	50	50	50	50	50
Total cash used	2,100	3,850	350	350	350
Net cash from/(used by) operating activities	647,075	493,158	512,990	568,183	567,557
Net increase/(decrease) in cash held	647,075	493,158	512,990	568,183	567,557
Cash and cash equivalents at beginning of reporting period	1,270	1,270	1,270	1,270	1,270
Cash from Official Public Account for:					
- Appropriations ^(b)	2,050	3,800	300	300	300
- Special accounts	50	50	50	50	50
Total cash from Official Public Account	2,100	3,850	350	350	350
Cash to Official Public Account for:					
- Appropriations ^(b)	(649,125)	(496,958)	(513,290)	(568,483)	(567,857)
- Special accounts	(50)	(50)	(50)	(50)	(50)
Total cash to Official Public Account	(649,175)	(497,008)	(513,340)	(568,533)	(567,907)
Cash and cash equivalents at end of reporting period	1,270	1,270	1,270	1,270	1,270

Prepared on Australian Accounting Standards basis.

- a) Approximately \$131 million per annum relates to sale of the 26GHz spectrum, reflecting the accounting treatment under AASB 16 Leases. The winning bidders pay a premium on the auction price where they have elected to pay by instalments.
- b) Excludes receipts and payments through Special Appropriations for refunds under the PGPA Act - section 77.

Australian Film, Television and Radio School

**Entity resources and planned
performance**

Australian Film, Television and Radio School

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Australian Film, Television and Radio School

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Film, Television and Radio School (AFTRS) is the national institution for education, training and research for the screen and broadcast industries. Guided by its enabling legislation, the *Australian, Film, Television and Radio School Act 1973*, AFTRS works together with the screen and broadcast industries to deliver world-leading education that equips creatives with the skills, craft and confidence to build careers that will grow Australia's screen and broadcast industries, and shape its stories and culture.

In a time of accelerated change, AFTRS champions excellence grounded in the strength of First Nations cultures and enriched by the breadth of Australia's many communities. AFTRS' new corporate strategy, to be launched in 2026, is constructed around five pillars: storytelling excellence, industry-aligned learning, equity and engagement, creative innovation and research, and sustainable impact, and continues to support the five pillars of the National Cultural Policy - *Revive: a place for every story, a story for every place*.

The pillars are guiding principles of all work undertaken by AFTRS to support a thriving cultural life for all Australians including a commitment to First Nations First, the importance of accessibility for creative talent across Australia and recognition of artists as vital workers creating radio, podcasts, television, films and stories that resonate through all parts of Australian creative life.

- **Storytelling Excellence** - Skilled graduates connecting with audiences at home and around the world.
- **Industry-Aligned Learning** - Future-ready practitioners trained in partnership with industry.
- **Equity and Engagement** - Inclusive learning connecting creatives across Australia.
- **Creative Innovation and Research** - Imagination and inquiry forging shared creative futures.
- **Sustainable Impact** - A thriving, resilient institution driving sector leadership.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to AFTRS for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by classification as administered (on behalf of the government or the public) or departmental (for AFTRS operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses for Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: AFTRS resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July	9,915	8,734
Funds from government		
Annual appropriations - ordinary annual services Outcome 1 ^(a)	28,310	29,011
Total annual appropriations	28,310	29,001
Total funds from government	28,310	29,011
Funds from other sources		
Interest	692	780
Sale of goods and services	9,416	9,138
Other	595	622
Total funds from other sources	10,703	10,540
Total net resourcing for AFTRS	48,928	48,285
	2025-26	2026-27
Average staffing level (number)	160	160

Prepared on a resourcing (that is, appropriations available) basis.

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

Prepared on a resourcing (that is, appropriations available) basis.

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

a) Appropriation Bill (No. 1) 2026-2027.

AFTRS is not directly appropriated as it is a Corporate Commonwealth Entity (CCE). Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to AFTRS and are considered 'departmental' for all purposes.

1.3 Budget measures

Budget measures in Part 1 relating to entity Australian Film, Television and Radio School are detailed in the *Budget Paper No. 2 - Budget Measures* and are summarised below.

Table 1.2: Australian Film, Television and Radio School 2026-27 Budget measures

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

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension ^(a)					
Departmental payment	-	-	-	-	(1,219)
Total	-	-	-	-	(1,219)
Total payment measures					
Departmental	-	-	-	-	(1,219)
Total	-	-	-	-	(1,219)

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

a) This is a cross-portfolio measure. The full measure description and package details appear in *Budget Paper No. 2 - Budget Measures* as 'various agencies' under the cross-portfolio section.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the Australian Film, Television and Radio School can be found at: <https://www.aftrs.edu.au/wp-content/uploads/2025/08/AFTRS-2025-26-Corporate-Plan.pdf>

The most recent annual performance statement can be found at:
<https://www.aftrs.edu.au/wp-content/uploads/2025/10/AFTRS-Annual-Report-2024%E2%80%9325.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Support the development of a professional screen arts and broadcast culture in Australia including through the provision of specialist industry-focused education, training, and research

Budgeted expenses for Outcome 1

This table shows how much AFTRS intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: Delivery of Specialist Education					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	28,310	29,011	34,790	35,293	35,819
Expenses not requiring appropriation in the budget year	1,955	77	23	(35)	(93)
Revenues from other independent sources	10,676	11,050	11,374	11,670	11,922
Total expenses for Program 1.1	40,941	40,138	46,187	46,928	47,648
Outcome 1 Totals by resource type					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	28,310	29,011	34,790	35,293	35,819
Expenses not requiring appropriation in the budget year	1,955	77	23	(35)	(93)
Revenues from other independent sources	10,676	11,050	11,374	11,670	11,922
Total expenses for Outcome 1	40,941	40,138	46,187	46,928	47,648
	2025-26	2026-27			
Average staffing level (number)	160	160			

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Support the development of a professional screen arts and broadcast culture in Australia including through the provision of specialist industry-focused education, training, and research		
Program 1.1: Delivery of Specialist Education Delivery of specialist education to meet the diverse creative needs of students and the skill requirements of industry by means of award courses, training programs and events.		
Key activities^(a)	<ul style="list-style-type: none"> • Grow First Nations Community stakeholders and projects • Deliver courses that are accessible to learners across the country • Deliver accredited courses • Deliver industry-partnered training • Partner with screen and broadcast stakeholders to provide targeted training • Develop a faculty-driven research project that bridges industry knowledge and academic expertise. 	
Year	Performance measures^(b)	Expected performance results
Current Year 2025-26	First Nations' Culture: Embedding First Nations values within AFTRS by including First Nations' knowledge, voices, values, and pedagogies to build the capacity and knowledge of our staff, graduates, and industry	Target: 2 First Nations-led partnerships Target met
	Outreach and Inclusion: Supporting under-represented talent across Australia to work in the Australian screen and broadcast industries by building an inclusive school culture that celebrates all Australians and creating a flexible and responsive model of delivery that builds on AFTRS' established strengths, delivering face-to-face learning in the School's world-class Sydney campus	Target: 3,000 participants in industry training Target expected to be met Target: 1 partnered industry event per State and Territory outside of NSW Target met
	Talent Development: Empowering student learning through a model of teaching excellence and an experiential curriculum that is inclusive, flexible and national in its reach	Target: 300 award course enrolments (per calendar year) Target met
		Target: 100 award course graduates (per calendar year) Target expected to be met

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Industry Skills Training: Partnering with industry on the design, development and delivery of a range of courses that meet immediate need and provide pathways to life-long careers in the screen and audio industries	<p>Target: 75% of recent graduates applying the skills they learnt in their AFTRS course professionally</p> <p>Target expected to be met</p> <p>Target: 10 industry training partnerships</p> <p>Target met</p> <p>Target: Annual consultation with industry stakeholders, including industry Advisory Panels and triennial skills survey</p> <p>Target expected to be met</p>
	Research and Innovation: Providing the industry with the new knowledge it needs to keep Australia at the forefront of global innovation. Supporting a culture of enquiry, exploration, and rigour through AFTRS' research programs	<p>Target: 2 disseminated industry research projects</p> <p>Target expected to be met</p>
Year	Performance measures	Planned performance results
Budget Year 2026-27	Storytelling Excellence: Skilled talent to support the industry	<p>Target: 300 award course enrolments</p> <p>Target: 100 award course graduates, including 4% First Nations graduates</p>
	Industry-Aligned Learning: Graduates with the skills to build careers in evolving industries	Target: 75% of recent graduates are applying the skills they learnt in their AFTRS award course professionally
	Industry-Aligned Learning: Training delivered across Australia shaped by and informing industry practice	<p>Target: 3,000 participants in industry training</p> <p>Target: 12 training partnerships, including one in each state and territory</p> <p>Target: Establish a baseline for an external industry assessment of training impact</p>
	Creative Innovation and Research: Conduct industry-partnered and faculty-led research that supports innovation in the industry	Target: 1 industry-partnered research project disseminated

Year	Performance measures	Planned performance results
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

- a) Refer to updated key activities relating to PBS measures that will be reflected in the 2026-27 corporate plan.
 - b) Performance measure descriptions and planned performance results have changed for 2026-27 and forward estimates aligned with new pillars of new corporate strategy to come into effect in 2026 that will be reflected in the 2026-27 corporate plan.
-

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Own-source revenue is expected to increase by 3.5 per cent in 2026-27 as course fee income and interest revenue increase. Award Course fee income of \$7.7 million is an increase of 2.6 per cent from the 2025-26 result and is expected to continue to increase across the forward estimates period. Income from Short and Industry Courses and AFTRS for Business courses is budgeted to be \$1.9 million for 2026-27 (\$1.8 million for 2025-26) and is then expected to increase throughout the forward estimates period.

Employee costs are expected to increase by 3.1 per cent to \$24.9 million in 2026-27 and then increase over the forward years. Overall, total expenses for 2026-27 (\$40.1 million) show a decrease of 2.0 per cent from 2025-26 before increasing again in the outer years. The average staffing level is planned to remain stable over the forward years.

Departmental balance sheet

The budgeted balance sheet is based on the latest forecast with due consideration to flow-ons from the capital expenditure budget, income statements and cash inflows and outflows.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	24,139	24,889	25,761	26,662	27,596
Suppliers	10,045	8,668	13,689	13,400	12,989
Depreciation and amortisation ^(a)	6,369	6,235	6,441	6,627	6,882
Finance costs	388	346	296	239	181
Total expenses	40,941	40,138	46,187	46,928	47,648
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	9,482	9,628	10,182	10,478	10,730
Interest	599	800	800	800	800
Other	572	622	392	392	392
Total own-source revenue	10,653	11,050	11,374	11,670	11,922
Gains					
Other	23	-	-	-	-
Total gains	23	-	-	-	-
Total own-source income	10,676	11,050	11,374	11,670	11,922
Net (cost of)/contribution by services	(30,265)	(29,088)	(34,813)	(35,258)	(35,726)
Revenue from government	28,310	29,011	34,790	35,293	35,819
Surplus/(deficit) attributable to the Australian Government	(1,955)	(77)	(23)	35	93
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(1,955)	(77)	(23)	35	93
Total comprehensive income/(loss) attributable to the Australian Government	(1,955)	(77)	(23)	35	93
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(1,955)	(77)	(23)	35	93
<i>plus: depreciation/amortisation expenses for ROU assets^(a)</i>	4,308	4,441	4,511	4,511	4,505
<i>less: lease principal repayments^(a)</i>	(4,183)	(4,364)	(4,488)	(4,546)	(4,598)
Net Cash Operating Surplus/ (Deficit)	(1,830)	-	-	-	-

Prepared on Australian Accounting Standards basis.

a) Applies to leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	8,734	8,176	8,049	8,202	8,673
Trade and other receivables	2,983	3,291	3,491	3,585	3,661
Total financial assets	11,717	11,467	11,540	11,787	12,334
Non-financial assets					
Land and buildings	28,742	25,113	20,615	16,117	11,619
Property, plant and equipment	6,826	6,526	6,584	6,455	6,071
Intangibles	15	1	0	0	0
Other non-financial assets	978	978	978	978	978
Total non-financial assets	36,561	32,618	28,177	23,550	18,668
Total assets	48,278	44,085	39,717	35,337	31,002
LIABILITIES					
Payables					
Suppliers	1,420	1,420	1,420	1,420	1,420
Other payables	4,290	4,088	4,337	4,455	4,550
Total payables	5,710	5,508	5,757	5,875	5,970
Interest bearing liabilities					
Leases	29,405	25,833	21,345	16,799	12,201
Total interest bearing liabilities	29,405	25,833	21,345	16,799	12,201
Provisions					
Employee provisions	5,135	4,793	4,687	4,700	4,775
Total provisions	5,135	4,793	4,687	4,700	4,775
Total liabilities	40,250	36,134	31,789	27,374	22,946
Net assets	8,028	7,951	7,928	7,963	8,056
EQUITY					
Parent entity interest					
Reserves	2,835	2,835	2,835	2,835	2,835
Retained surplus (accumulated deficit)	5,193	5,116	5,093	5,128	5,221
Total parent entity interest	8,028	7,951	7,928	7,963	8,056
Total equity	8,028	7,951	7,928	7,963	8,056

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Total equity
	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026			
Balance carried forward from previous period	5,193	2,835	8,028
Adjusted opening balance	5,193	2,835	8,028
Comprehensive income			
Surplus/(deficit) for the period	(77)	-	(77)
Total comprehensive income	(77)	-	(77)
Estimated closing balance as at 30 June 2027	5,116	2,835	7,951
Closing balance attributable to the Australian Government	5,116	2,835	7,951

Prepared on Australian Accounting Standards basis

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	28,310	29,011	34,790	35,293	35,819
Sale of goods and rendering of services	9,416	9,138	10,231	10,502	10,749
Interest	692	780	800	800	800
Net GST received	1,100	1,100	1,100	1,100	1,100
Other	572	622	392	392	392
Total cash received	40,090	40,651	47,313	48,087	48,860
Cash used					
Employees	24,178	25,231	25,867	26,649	27,521
Suppliers	11,145	9,768	14,789	14,500	14,089
Interest payments on lease liability	388	346	296	239	181
Total cash used	35,711	35,345	40,952	41,388	41,791
Net cash from/(used by) operating activities	4,379	5,306	6,361	6,699	7,069
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property plant and equipment	23	-	-	-	-
Total cash received	23	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	1,400	1,500	2,000	2,000	2,000
Total cash used	1,400	1,500	2,000	2,000	2,000
Net cash from/(used by) investing activities	(1,377)	(1,500)	(2,000)	(2,000)	(2,000)
Cash used					
Principal payments on lease liability	4,183	4,364	4,488	4,546	4,598
Total cash used	4,183	4,364	4,488	4,546	4,598
Net cash from/(used by) financing activities	(4,183)	(4,364)	(4,488)	(4,546)	(4,598)
Net increase/(decrease) in cash held	(1,181)	(558)	(127)	153	471
Cash and cash equivalents at the beginning of the reporting period	9,915	8,734	8,176	8,049	8,202
Cash and cash equivalents at the end of the reporting period	8,734	8,176	8,049	8,202	8,673

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources ^(a)	1,400	1,500	2,000	2,000	2,000
TOTAL	1,400	1,500	2,000	2,000	2,000
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,400	1,500	2,000	2,000	2,000
Total cash used to acquire assets	1,400	1,500	2,000	2,000	2,000

Prepared on Australian Accounting Standards basis.

a) Funded from annual appropriations and may include donations and contributions, gifts, internally developed assets, and proceeds from the sale of assets.

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

	Asset Category			Total \$'000
	Buildings \$'000	Other property, plant and equipment \$'000	Computer Software And Intangibles \$'000	
As at 1 July 2026				
Gross book value	-	12,670	3,769	16,439
Gross book value - ROU assets	59,177	350	-	59,527
Accumulated depreciation/amortisation and impairment	-	(5,953)	(3,754)	(9,707)
Accumulated depreciation/amortisation and impairment - ROU assets	(30,435)	(241)	-	(30,676)
Opening net book balance	28,742	6,826	15	35,583
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services ^(a)	-	1,500	-	1,500
Total additions	-	1,500	-	1,500
Other movements				
Depreciation/amortisation expense		(1,764)	(14)	(1,778)
Depreciation/amortisation on ROU assets	(4,421)	(36)		(4,457)
Other - ROU assets	792			792
Total other movements	(3,629)	(1,800)	(14)	(5,443)
As at 30 June 2027				
Gross book value	-	14,170	3,769	17,939
Gross book value - ROU assets	59,969	350	-	60,319
Accumulated depreciation/ amortisation and impairment	-	(7,717)	(3,768)	(11,485)
Accumulated depreciation/amortisation and impairment - ROU assets	(34,856)	(277)	-	(35,133)
Closing net book balance	25,113	6,526	1	31,640

Prepared on Australian Accounting Standards basis.

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

Australian Maritime Safety Authority

Entity resources and planned performance

Australian Maritime Safety Authority

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Australian Maritime Safety Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Maritime Safety Authority (AMSA) is a statutory authority established under the *Australian Maritime Safety Authority Act 1990* (AMSA Act) to:

- promote maritime safety and protection of the maritime environment
- prevent and combat ship-sourced pollution in the marine environment
- provide infrastructure to support safety of navigation in Australian waters
- provide a national search and rescue service to the maritime and aviation sectors
- provide, on request, services to the maritime industry on a commercial basis
- provide, on request, services of a maritime nature on a commercial basis to the Commonwealth and/or states and territories.

AMSA regularly assesses its operating environment, challenges, risks, and performance to identify key priorities for the years ahead and to ensure it remains responsive to emerging safety, environmental, and regulatory issues.

In 2026-27, AMSA will continue to focus on strategic priorities aligned with its statutory responsibilities, including adopting a modern, risk-based regulatory approach and working collaboratively with stakeholders to deliver effective and efficient regulatory outcomes.

The Minister's Statement of Expectations and AMSA's corresponding Statement of Intent are consistent with the objectives of the AMSA Act and underpin the programs, outcomes and sub-programs set out in the following sections.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to AMSA for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and departmental (for the AMSA's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 - Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses for Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: AMSA resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July	36,766	25,779
Funds from government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	100,763	126,024
Total annual appropriations	100,763	126,024
Special appropriations		
<i>Australian Maritime Safety Authority Act 1990</i> ^(b)	131,812	136,240
Total special appropriations	131,812	136,240
Amounts received from related entities ^(c)		
Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts	1,892	-
Total amounts received from related entities	1,892	-
Total funds from government	234,467	262,264
Funds from industry sources		
Regulatory fees	8,229	8,850
Total funds from industry sources	8,229	8,850
Funds from other sources		
Interest	6,799	6,685
Sale of goods and services	4,135	3,636
Other	1,917	1,682
Total funds from other sources	12,851	12,003
Total net resourcing for AMSA	292,313	308,896
	2025-26	2026-27
Average staffing level (number)	492	491

Prepared on a resourcing (that is, appropriations available) basis.

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

- Appropriation Bill (No. 1) 2026-27.
- Levies collected under *Marine Navigation Levy Collection Act 1989*, *Marine Navigation (Regulatory Functions) Levy Collection Act 1991*, and *Protection of the Sea (Shipping Levy) Collection Act 1981* are paid to the Consolidated Revenue Fund and appropriated under section 48 of the *Australian Maritime Safety Authority Act 1990*.
- Funding provided by a government entity that is not specified within the annual appropriation bills as a payment to the Corporate Commonwealth Entity.

AMSA is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts, which are then paid to AMSA and are considered 'departmental' for all purposes.

1.3 Budget measures

Budget measures in Part 1 relating to AMSA are detailed in the *Budget Paper No. 2 - Budget Measures* and are summarised below.

Table 1.2: Australian Maritime Safety Authority 2026-27 Budget measures

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

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension ^(a)					
1.1					
Departmental payment	-	-	-	-	(1,222)
Total	-	-	-	-	(1,222)
Supporting Transport Priorities					
1.1					
Departmental payment	-	23,035	770	-	-
Total	-	23,035	770	-	-
Total payment measures					
Departmental	-	23,035	770	-	(1,222)
Total	-	23,035	770	-	(1,222)

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

a) This is a cross-portfolio measure. The full measure description and package details appear in *Budget Paper No. 2 - Budget Measures* as 'various agencies' under the cross-portfolio section.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in AMSA's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of planned and actual performance.

The most recent corporate plan for (AMSA) can be found at:

<https://www.amsa.gov.au/sites/default/files/2025-26-corporate-plan.pdf>.

The most recent annual performance statement can be found at:

https://www.amsa.gov.au/sites/default/files/amsa_annualreport_2024_25.pdf.

AMSA contributes to one Outcome and one Program, which is divided into two Sub-programs:

- **Sub-program 1: Seafarer and ship safety and environment protection** aims to minimise the risk of shipping incidents and pollution in Australian waters through ship safety and environment protection regulation and services.
- **Sub-program 2: Search and rescue** aims to maximise the number of people saved from maritime and aviation incidents through coordinating search and rescue.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Minimise the risk of shipping incidents and pollution in Australian waters through ship safety and environment protection regulation and services and maximise people saved from maritime and aviation incidents through search and rescue coordination

Linked programs

<p>Attorney-General's Department</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1: Attorney-General's Department Operating Expenses - Legal Services and Families • Program 1.2: Attorney-General's Department Operating Expenses—National Security, Integrity and International Program
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Attorney General's Department provides high quality legal policy advice to the Australian Government and its entities in relation to national security and criminal justice, protecting and promoting the rule of law, ensuring an effective and efficient Commonwealth criminal justice system, and building a safe and secure Australia compliant with international legal arrangements.</p> <p>AMSA engages with the Attorney-General's Department to obtain expert legal advice, to coordinate Australia's position on critical liability and compensation matters at the International Maritime Organization and to support consideration of AMSA's aids to navigation network in the Commonwealth's response to native title claims. This engagement, assists AMSA to operate lawfully within its regulatory remit in both a domestic and international context.</p>
<p>Civil Aviation Safety Authority (CASA)</p> <p>Outcome</p> <ul style="list-style-type: none"> • Outcome 1: Maximise aviation safety through a regulatory regime, detailed technical material on safety standards, comprehensive aviation industry oversight, risk analysis, industry consultation, education and training. <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1: parts: 1. Maintain and enhance a fair, effective and efficient aviation safety regulation system. 2. Collaborative and proactive engagement with the aviation industry and wider community to promote and support aviation.
<p>Contribution to Outcome 1 made by linked programs</p> <p>CASA is responsible for regulating the aviation industry. The regulation of industry ensures that aircraft tasked by AMSA are meeting regulatory requirements which supports operational risk management for responses, and accordingly the corporate risk that AMSA may be exposed to.</p> <p>AMSA is responsible for operationalising Australia's commitment to International Civil Aviation Authority's (ICAO) Annex 12 (Search and Rescue) and works with CASA and other aviation agencies to ensure a coordinated approach.</p>

<p>Department of Department of Climate Change, Energy, the Environment and Water (DCCEEW)</p> <p>Program</p> <ul style="list-style-type: none"> Program 2.3: Accelerate the transition to a circular economy, while safely managing pollutants and hazardous substances
<p>Contribution to Outcome 1 made by linked program</p> <p>DCCEEW provided grant funding that supported a joint AMSA-Department of Agriculture Fisheries and Forestry (DAFF) project aimed at determining the feasibility of recycling clean and segregated waste from international ships at Australian ports and to develop a nationally consistent framework to support this activity in the longer term. The project was completed in early 2025.</p> <p>This action supports delivery of the targets in the 2024 National Waste Policy Action Plan (NWPAP) and was first identified as an action in the previous plan. The 2024 NWPAP guides Australia's investment and national efforts to better manage waste and recover resources in support of a circular economy to 2030 and beyond. Additionally, the activity supports the International Maritime Organization's Action Plan to Address Marine Plastic Litter from Ships that identifies the need to improve the effectiveness of port reception facilities in reducing marine plastic litter through the provision of recycling facilities.</p>
<p>Department of Defence</p> <p>Program</p> <ul style="list-style-type: none"> 2.14: Defence Intelligence
<p>Contribution to Outcome 1 made by linked program</p> <p>The Australian Hydrographic Office (AHO), which operates under the Australian Geospatial-Intelligence Organisation (AGO) within the Department of Defence, supports AMSA by conducting hydrographic survey for the safety of navigation as required by the <i>Navigation Act 2012</i>. AMSA supports the AHO in this activity by providing advice and recommendations for areas to survey and improve nautical charting development to best support safe navigation, Safety of Life at Sea in Australian waters, and to also protect the marine environment.</p>
<p>Department of Foreign Affairs and Trade (DFAT)</p> <p>Program</p> <ul style="list-style-type: none"> Program 1.1: Foreign Affairs and Trade Operations Program 2.1: Consular Services
<p>Contribution to Outcome 1 made by linked program</p> <p>DFAT works with AMSA to support capacity building programs in Asia and the Pacific.</p>
<p>Great Barrier Reef Marine Park Authority (the Reef Authority)</p> <p>Program</p> <ul style="list-style-type: none"> Program 1.1: Great Barrier Reef Marine Park Authority
<p>Contribution to Outcome 1 made by linked program</p> <p>The Reef Authority is the regulator responsible for the management of the Great Barrier Reef Marine Park. AMSA supports the ongoing management of the Great Barrier Reef (GBR) through providing services to enable safer shipping within the reef, such as: aids to navigation, GBR Vessel Traffic Services, emergency response arrangements to minimise maritime incidents (including delivery of a dedicated emergency towage vessel, training, and exercises with Reef Authority staff) and regulation of shipping for safety and environmental performance.</p> <p>The Reef Authority supports AMSA emergency response functions through provision of resources and subject matter expertise and knowledge, particularly in the event of an incident within the Great Barrier Reef Marine Park.</p>

<p>National Emergency Management Agency</p>
<p>Program</p> <ul style="list-style-type: none"> • Program 1.6: Emergency Management
<p>Contribution to Outcome 1 made by linked program</p> <p>NEMA is responsible for facilitating the National Coordination Mechanism through which AMSA may be requested to respond in times of national crisis management, delivering a synchronised effect across the whole of government.</p> <p>Additionally, the National Emergency Management Agency continues to be postured to support AMSA to respond to maritime incidents within Australia, the Australian Search and Rescue Region, or the Australian Exclusive Economic Zone through capabilities such as the National Coordination Mechanism (NCM), the Crisis Appreciation and Strategic Planning (CASP) process, the Australian Government Crisis Coordination Team and the Australian Government National Situation Room.</p>
<p>Department of Home Affairs</p>
<p>Outcome</p> <ul style="list-style-type: none"> • Outcome 3: Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum
<p>Contribution to Outcome 1 made by linked program</p> <p>AMSA supports Home Affairs through the provision of data such as vessel locations (automatic identification system) and occasional use of AMSA response assets under a Memorandum of Understanding. Through leading Australia’s engagement at the International Maritime Organization, AMSA also supports Home Affairs’ maritime security role.</p>
<p>National Offshore Petroleum Safety and Environment Management Authority (NOPSEMA)</p>
<p>Program</p> <ul style="list-style-type: none"> • Program 1: Regulatory oversight of Safety Cases, Well Operations Management Plans and Environment Plans coupled with effective monitoring, investigation and enforcement.
<p>Contribution to Outcome 1 made by linked program</p> <p>NOPSEMA are responsible for promoting and enforcing the effective management of risks to the workforce, the environment and the structural integrity of facilities, wells and well-related equipment of the Australian offshore petroleum and greenhouse gas storage industries through regulatory oversight.</p> <p>AMSA manages the National Plan for Maritime Environmental Emergencies. Arrangements within the National Plan and AMSA response resources support the response to offshore petroleum oil spill incidents. NOPSEMA regulates the duty holder’s compliance with implementing their oil pollution emergency plan (OPEP).</p>

Budgeted expenses for Outcome 1

This table shows how much AMSA intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: Seafarer and ship safety, maritime environment protection, and search and rescue					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	100,763	126,024	89,527	85,338	87,730
Payment from related entities	2,369	477	477	477	477
Special appropriations					
<i>Australian Maritime Safety Authority Act 1990</i>	133,679	136,320	154,744	160,442	159,954
Expenses not requiring appropriation in the budget year ^(a)	18,131	(1,560)	(2,310)	(1,443)	(2,570)
Revenues from industry sources	8,422	8,909	8,785	8,849	8,913
Revenues from other independent sources	12,098	11,920	11,198	10,005	10,316
Total expenses for Program 1.1	275,462	282,090	262,421	263,668	264,820
Outcome 1 Totals by resource type					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	100,763	126,024	89,527	85,338	87,730
Payment from related entities	2,369	477	477	477	477
Special appropriations	133,679	136,320	154,744	160,442	159,954
Special accounts					
Expenses not requiring appropriation in the budget year ^(a)	18,131	(1,560)	(2,310)	(1,443)	(2,570)
Revenues from industry sources	8,422	8,909	8,785	8,849	8,913
Revenues from other independent sources	12,098	11,920	11,198	10,005	10,316
Total expenses for Outcome 1	275,462	282,090	262,421	263,668	264,820
	2025-26	2026-27			
Average staffing level (number)	492	491			

Figures are displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

a) Expenses not requiring appropriation in the Budget year are made up of the operating result.

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

Table 2.1.2: Program components of Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Sub-program 1.1.1: Seafarer and ship safety, and maritime environment protection					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	20,862	43,743	4,954	-	-
Payment from related entities	2,369	477	477	477	477
Special appropriations					
<i>Australian Maritime Safety Authority Act 1990</i>	133,679	136,320	154,744	160,442	159,954
Expenses not requiring appropriation in the budget year ^{a)}	18,131	(1,560)	(2,310)	(1,443)	(2,570)
Revenues from industry sources - regulatory fees	8,422	8,909	8,785	8,849	8,913
Revenues from other independent sources	10,023	9,981	9,672	8,535	8,742
Total expenses for Sub-program 1.1.1	193,486	197,870	176,322	176,860	175,516
Sub-program 1.1.2: Search and rescue					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	79,901	82,281	84,573	85,338	87,730
Revenues from other independent sources	2,075	1,939	1,526	1,470	1,574
Total expenses for Sub-program 1.1.2	81,976	84,220	86,099	86,808	89,304
Outcome 1 Totals by resource type					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	100,763	126,024	89,527	85,338	87,730
Payment from related entities	2,369	477	477	477	477
Special appropriations	133,679	136,320	154,744	160,442	159,954
Expenses not requiring appropriation in the budget year ^{a)}	18,131	(1,560)	(2,310)	(1,443)	(2,570)
Revenues from industry sources - regulatory fees	8,422	8,909	8,785	8,849	8,913
Revenues from other independent sources	12,098	11,920	11,198	10,005	10,316
Total expenses for Outcome 1	275,462	282,090	262,421	263,668	264,820

Figures are displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

a) Expenses not requiring appropriation in the Budget year are made up of the operating result.

Table 2.1.3: Performance measures for Outcome 1

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

Outcome 1: Minimise the risk of shipping incidents and pollution in Australian waters through ship safety and environment protection regulation and services and maximise people saved from maritime and aviation incidents through search and rescue coordination		
Program 1.1: Seafarer and ship safety, environment protection and search and rescue		
Sub-program 1.1.1 - Seafarer and ship safety and environment protection aims to minimise the risk of shipping incidents and pollution in Australian waters through ship safety and environment protection regulation and services.		
Sub-program 1.1.2 - Search and rescue aims to maximise the number of people saved from maritime and aviation incidents through coordinating search and rescue.		
As Australia's national maritime regulatory body, AMSA promotes the safety and protection of our marine environment and combats ship-sourced pollution. AMSA provides the infrastructure for safety of navigation in Australian waters and maintains a national search and rescue service for the maritime and aviation sectors.		
Vision: Safe and clean seas, saving lives.		
Mission: Ensuring safe vessel operations, combatting marine pollution, and rescuing people in distress.		
Key activities^(a)	<ul style="list-style-type: none"> • Promote maritime safety • Protect the marine environment from pollution from ships; and other environmental damage caused by shipping • Provide for a national search and rescue service 	
Year	Performance measures^(b)	Expected performance results
Current Year 2025-26	Safety of foreign-flagged ships and Australian-flagged ships (under the <i>Navigation Act 2012</i>) operating in Australian waters is demonstrated through the proportion of very serious and serious incidents ^(c) to total port arrivals	Target: ≤1.5% Expected result: <1.5%
	Timeliness of response to significant ^(d) oil spill incidents	Target: within 4 hours of notification Expected result: Achieved
	Coordinate responses within the Australian Search and Rescue (SAR) region to save as many lives as possible of those at risk	Target: 100% Expected result: 98%

Year	Performance measures ^(b)	Expected performance results
Budget Year 2026-27	Safety of foreign-flagged ships and Australian-flagged ships (under the <i>Navigation Act 2012</i>) operating in Australian waters is demonstrated through the proportion of very serious and serious incidents ^(c) to total port arrivals	Target: ≤1.5%
	Timeliness of response to significant ^(d) oil spill incidents	Target: within 4 hours of notification
	Coordinate responses within the Australian Search and Rescue (SAR) region to save as many lives as possible of those at risk	Target: 100%
Year	Performance measures ^(b)	Expected performance results
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

- a) AMSA's key activities constitute its operational core business to deliver its sub-programs, program, and outcome 1. Key activities are also detailed in AMSA's corporate plan. Unless there have been changes to legislation, machinery of government or programs, key activities are generally not subject to change.
- b) AMSA's 2025-26 Corporate Plan lists initiatives (including projects) organised under the three elements of our vision - safe seas, clean seas and saving lives.
- c) Marine incidents are classified by AMSA into one of three severity levels: (1) very serious; (2) serious; and (3) less serious. Several factors are considered by AMSA to decide whether an incident is deemed very serious and/or serious. These include, fatalities, serious injuries, loss of vessel, damage to vessel and equipment; serious pollution and other incidents that result in serious consequences (i.e. fire; grounding; collisions etc.) Incidents are categorised individually.
- d) A significant oil spill is a Level 2 (or higher) incident in accordance with the National Plan for Maritime Environmental Emergencies (<https://www.amsa.gov.au/marine-environment/national-plan-maritime-environmental-emergencies/national-plan-maritime>). It is noted that AMSA's powers extend to combating pollution in the marine environment and that these powers are not limited to oil (for example, pollution from containers overboard), but this measure focuses on oil spill response.

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

AMSA's financial statements are prepared on an accrual basis where revenue and expenses are recognised as and when resources are received and used. The resourcing statement is prepared when cash resources are available to be used during the period and includes amounts recognised as revenue in previous periods.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Budgeted operating results

AMSA is projecting adjusted operating losses of \$19.5 million in 2025-26 and \$0.6 million in 2026-27. This is broadly consistent with the 2025-26 Portfolio Budget Statements, which budgeted an adjusted operating loss of \$19.5 million in 2025-26 and a break-even position in 2026-27.

The operating loss in 2025-26 reflects a shortfall between the funding required to deliver National System regulatory functions and fee-based activities and the funding provided in that year. The broadly break-even position projected for 2026-27 reflects the National System regulatory functions being fully funded. The remaining operating loss in 2026-27 is a technical loss associated with live search and rescue activities, arising from funding for 2024-25 exceeding actual expenditure, and the consequent reduction in appropriations reflected in 2026-27.

Ongoing financial sustainability funding remains critical to maintaining AMSA's core statutory regulatory functions while revised cost recovery arrangements and associated legislative amendments are progressed. AMSA continues to work with the department and the Australian Government on longer-term financial sustainability options, including ongoing funding options and regulatory charging settings for the National System.

National System transition funding and jurisdiction contributions of approximately \$5.7 million per annum will continue until the end of 2027-28.

Revenue

Total revenue for 2026-27 is budgeted to be \$283.7 million, an increase of \$26.4 million from projected current year estimates for 2025-26 of \$257.3 million.

This increase primarily reflects Australian Government Financial Sustainability funding for Supporting Transport Priorities (\$23.0 million) in 2026-27, and anticipated growth in cost-recovered levy revenue in 2026-27 from 2025-26 projections (\$2.6 million) following three consecutive years of negative growth. Levy revenue remains highly sensitive to external factors outside AMSA's control, including vessel arrivals and net tonnage to Australian ports.

AMSA's revenue sources are:

- Levy revenue is collected predominately from the international commercial shipping industry paid into the Consolidated Revenue Fund and appropriated under section 48 of the AMSA Act as special appropriations. Levy revenue for 2026-27 is projected to be \$136.3 million (2025-26: \$133.7 million).
- Community Services Obligation funding is from the Australian Government for search and rescue coordination services delivered in accordance with Australia's international obligations and within the recognised search and rescue region. AMSA will receive a departmental appropriation of \$82.3 million (2025-26: \$79.9 million).
- Transitional and Supporting Transport Priorities funding from the Australian Government to support National System regulatory service delivery of \$43.2 million (2025-26: \$20.5 million).
- Other Commonwealth funding, including:
 - Strategic Fleet delivery of \$0.1 million (2025-26: \$0.3 million), and
 - Maritime Single Window of \$0.5 million (2025-26: nil)
- Transitional funding contributions from the States and the Northern Territory governments for the National System of \$1.5 million (2025-26: \$1.5 million).
- Independent and own-sourced revenue, including cost-recovered fee-based activities, interest revenue, related entity revenue, and other revenue of \$19.8 million (2025-26: \$21.4 million).

The following table shows the 2026-27 budgeted revenue with comparisons to projected 2025-26 estimated actual.

AMSA sourced revenue comparison

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Annual departmental appropriations		
Search and rescue functions and activities	79,901	82,281
National System - transition funding	4,578	4,338
Financial Sustainability / Supporting Transport Priorities	15,938	38,843
Other funding	346	562
Total annual departmental appropriations	100,763	126,024
Special appropriations of levies collected from the maritime shipping industry		
Marine Navigation Levy	37,734	38,640
Marine Navigation (Regulatory Functions) Levy	57,562	58,635
Protection of the Sea Levy	38,382	39,045
Total special appropriations	133,679	136,320
Revenue from independent and own-sources		
Contributions from states and territories for National System	1,484	1,484
Resource received free of charge	477	477
Regulatory fees	8,422	8,909
Other revenue	12,506	10,436
Total independent and own-sources revenue	22,889	21,306
Total revenue	257,331	283,650

Levy revenue

Year-on-year growth of levy revenue softened from 2022, resulting in three consecutive years of negative growth between 2022-23 to 2024-25. While levy revenue is expected to return to positive growth in 2025-26 and 2026-27, increases are projected at 2.1 per cent in 2025-26 and a further 2 per cent in 2026-27, broadly aligning with expected vessel tonnage movements.

Despite this improvement, levy revenue growth is expected to remain below consumer price indexation and Enterprise Agreement salary increases, continuing to place pressure on AMSA's financial position. Budgeted operating results therefore remain highly dependent on the stability of levy revenue and exposed to potential global disruptions arising from factors outside AMSA's control, including international events affecting global trade and demand for Australian commodity exports, especially iron ore and coal.

Operating expenses

Total operating expenses are budgeted to be \$282.1 million in 2026-27, compared to the projection for 2025-26 of \$275.5 million, an increase of \$6.6 million. Key movements include:

- Employee benefits, increasing by \$5.6 million to \$99.6 million, reflecting changes in AMSA's resourcing profile and expected salary progressions and increments under the Enterprise Agreement.
- Supplier expenses, which are expected to remain broadly stable, increasing by \$0.1 million to \$142.3 million. Increases reflect service contract indexation and higher performance payments, and higher investment in IT modernisation projects, partially offset by savings and efficiencies to be progressed through internal reprioritisation.
- Depreciation, increasing by \$1.2 million to \$37.5 million, primarily reflecting additional depreciation associated with asset capitalisations during 2025-26, as well as an increase in asset fair values following the 2025 valuation and changes to useful lives.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	94,008	99,623	102,544	104,446	107,055
Suppliers	142,242	142,263	122,343	121,647	119,212
Depreciation and amortisation ^(a)	36,358	37,522	35,149	34,778	35,821
Finance costs	2,854	2,682	2,385	2,797	2,732
Total expenses	275,462	282,090	262,421	263,668	264,820
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	14,054	12,442	12,358	12,463	12,567
Fees and fines	174	200	167	167	167
Interest	6,684	6,685	5,945	6,195	6,466
Rental income	16	18	29	29	29
Other	1,961	1,961	1,961	477	477
Total own-source revenue	22,889	21,306	20,460	19,331	19,706
Net (cost of)/contribution by services	(252,573)	(260,784)	(241,961)	(244,337)	(245,114)
Revenue from government	234,442	262,344	244,271	245,780	247,684
Surplus/(deficit) attributable to the Australian Government	(18,131)	1,560	2,310	1,443	2,570
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss)	(18,131)	1,560	2,310	1,443	2,570
Total comprehensive income/(loss) attributable to the Australian Government	(18,131)	1,560	2,310	1,443	2,570
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(18,131)	1,560	2,310	1,443	2,570
<i>plus: depreciation/amortisation expenses for ROU assets^(a)</i>	18,494	18,462	18,485	19,164	19,691
<i>less: lease principal repayments^(a)</i>	19,888	20,591	20,795	20,607	22,261
Net Cash Operating Surplus/(Deficit)	(19,525)	(569)	-	-	-

Prepared on Australian Accounting Standards basis.

a) Applies leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	25,779	28,693	25,407	25,944	23,552
Trade and other receivables	11,156	11,297	10,565	10,637	11,614
Other investments	83,000	90,000	95,000	95,000	100,000
Total financial assets	119,935	129,990	130,972	131,581	135,166
Non-financial assets					
Land and buildings	56,107	58,882	61,152	64,730	61,389
Property, plant and equipment	181,920	158,540	136,227	156,175	134,865
Intangibles	1,917	946	861	393	2,850
Inventories	3,963	3,963	3,963	3,963	3,963
Other non-financial assets	2,876	2,876	2,473	2,460	2,411
Total non-financial assets	246,783	225,207	204,676	227,721	205,478
Total assets	366,718	355,197	335,648	359,302	340,644
LIABILITIES					
Payables					
Suppliers	29,886	29,890	31,595	32,635	32,608
Other payables	1,632	1,712	1,692	1,707	1,723
Total payables	31,518	31,602	33,287	34,342	34,331
Interest bearing liabilities					
Leases	85,654	70,743	51,572	73,090	51,079
Total interest bearing liabilities	85,654	70,743	51,572	73,090	51,079
Provisions					
Employee provisions	31,285	33,872	32,232	33,024	33,850
Other provisions	28,605	27,764	25,031	23,877	23,845
Total provisions	59,890	61,636	57,263	56,901	57,695
Total liabilities	177,062	163,981	142,122	164,333	143,105
Net assets	189,656	191,216	193,526	194,969	197,539
EQUITY					
Parent entity interest					
Contributed equity	37,986	37,986	37,986	37,986	37,986
Reserves	131,565	131,565	131,565	131,565	131,565
Retained surplus (accumulated deficit)	20,105	21,665	23,975	25,418	27,988
Total parent entity interest	189,656	191,216	193,526	194,969	197,539
Total equity	189,656	191,216	193,526	194,969	197,539

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026					
Balance carried forward from previous period	20,105	131,565	-	37,986	189,656
Adjusted opening balance	20,105	131,565	-	37,986	189,656
Comprehensive income					
Surplus/(deficit) for the period	1,560	-	-	-	1,560
Total comprehensive income	1,560	-	-	-	1,560
of which:					
Attributable to the Australian Government	1,560	-	-	-	1,560
Estimated closing balance as at 30 June 2027	21,665	131,565	-	37,986	191,216
Closing balance attributable to the Australian Government	21,665	131,565	-	37,986	191,216

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	100,763	126,024	89,527	85,338	87,730
Receipts from government	131,812	136,240	154,690	160,445	159,974
Sale of goods and rendering of services	14,256	12,486	12,380	12,495	12,600
Interest	6,799	6,685	6,171	6,119	6,383
Net GST received		-	538	18	-
Other	1,917	1,682	1,658	158	167
Total cash received	255,547	283,117	264,964	264,573	266,854
Cash used					
Employees	92,261	97,036	104,184	103,654	106,229
Suppliers	141,833	141,782	119,758	120,117	118,713
Net GST paid	483	-	-	-	906
Interest payments on lease liability	2,754	2,582	2,285	2,697	2,632
Other	1,302	946	2,831	1,250	128
Total cash used	238,633	242,346	229,058	227,718	228,608
Net cash from/(used by) operating activities	16,914	40,771	35,906	36,855	38,246
INVESTING ACTIVITIES					
Cash received					
Investments	4,000	-	-	-	-
Total cash received	4,000	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	12,013	10,266	13,397	15,711	13,377
Investments	-	7,000	5,000	-	5,000
Total cash used	12,013	17,266	18,397	15,711	18,377
Net cash from/(used by) investing activities	(8,013)	(17,266)	(18,397)	(15,711)	(18,377)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	19,888	20,591	20,795	20,607	22,261
Total cash used	19,888	20,591	20,795	20,607	22,261
Net cash from/(used by) financing activities	(19,888)	(20,591)	(20,795)	(20,607)	(22,261)
Net increase/(decrease) in cash held	(10,987)	2,914	(3,286)	537	(2,392)
Cash and cash equivalents at the beginning of the reporting period	36,766	25,779	28,693	25,407	25,944
Cash and cash equivalents at the end of the reporting period	25,779	28,693	25,407	25,944	23,552

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources	12,013	10,266	13,397	15,711	13,377
TOTAL	12,013	10,266	13,397	15,711	13,377
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	17,105	15,946	15,021	57,836	13,627
<i>less: ROU Additions</i>	(5,092)	(5,680)	(1,624)	(42,125)	(250)
Total cash used to acquire assets	12,013	10,266	13,397	15,711	13,377

Prepared on Australian Accounting Standards basis.

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

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026					
Gross book value	3,595	17,813	153,039	19,249	193,696
Gross book value - ROU assets	2,582	45,731	68,892	-	117,205
Accumulated depreciation/amortisation and impairment	-	(740)	(16,079)	(17,332)	(34,151)
Accumulated depreciation/amortisation and impairment - ROU assets	(715)	(12,159)	(23,932)	-	(36,806)
Opening net book balance	5,462	50,645	181,920	1,917	239,944
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	2,440	7,826	-	10,266
By purchase - appropriation ordinary annual services - ROU assets	-	5,430	250	-	5,680
Total additions	-	7,870	8,076	-	15,946
Other movements					
Depreciation/amortisation expense	-	(617)	(17,472)	(971)	(19,060)
Depreciation/amortisation on ROU assets	(123)	(4,355)	(13,984)	-	(18,462)
Total other movements	(123)	(4,972)	(31,456)	(971)	(37,522)
As at 30 June 2027					
Gross book value	3,595	20,253	160,865	19,249	203,962
Gross book value - ROU assets	2,582	51,161	69,142	-	122,885
Accumulated depreciation/amortisation and impairment	-	(1,357)	(33,551)	(18,303)	(53,211)
Accumulated depreciation/amortisation and impairment - ROU assets	(838)	(16,514)	(37,916)	-	(55,268)
Closing net book balance	5,339	53,543	158,540	946	218,368

Prepared on Australian Accounting Standards basis.

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

Australian National Maritime Museum

Entity resources and planned performance

Australian National Maritime Museum

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Australian National Maritime Museum

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian National Maritime Museum (ANMM) informs, challenges and nurtures conversations about this nation shaped by sea. We develop, preserve, and present our collection, research, and expertise to connect visitors and their own experiences to stories as old as the continent itself - and yet vital to all our futures. Our work adds knowledge, seeks cohesion and promotes sustainability.

The ANMM was established under the *Australian National Maritime Museum Act 1990*, which sets out its legislative functions. With our unique collection, skilled workforce and commitment to storytelling in its many forms, we play a key role in connecting visitors to the centrality of oceans and waterways to our national story.

The ANMM's work is focused around our four strategic pillars set out in our Strategic Framework and Corporate Plan:

- Inspire - our visitors leave aware, engaged and motivated to act
- Inform - we are renowned for the quality of our research, our collection and the impact of all our content
- Influence - we advance national conversations, collaborate widely and are partners of choice
- Impact - our people and site are the heart of who we are and embody our ambition for collaboration, cohesion and sustainability.

We continue to be guided by the pillars and principles of the National Cultural Policy - *Revive: a place for every story, a story for every place.*

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the ANMM for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the government or the public) and departmental (for the ANMM's operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses for Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Australian National Maritime Museum resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July	19,512	19,534
Funds from government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	24,959	26,465
Annual appropriations - other services ^(b)		
Equity injection	1,921	10,371
Total annual appropriations	26,880	36,836
Total funds from government	26,880	36,836
Funds from other sources		
Interest	1,000	1,000
Sale of goods and services	8,736	8,739
Other	5,220	4,795
Total funds from other sources	14,956	14,534
Total net resourcing for ANMM	61,348	70,904
	2025-26	2026-27
Average staffing level (number)	141	141

Prepared on a resourcing (that is, appropriations available) basis.

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

a) Appropriation Bill (No. 1) 2026-2027.

b) Appropriation Bill (No. 2) 2026-2027.

The ANMM is not directly appropriated as it is a Corporate Commonwealth Entity (CCE). Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to the ANMM and are considered 'departmental' for all purposes.

1.3 Budget measures

Budget measures in Part 1 relating to ANMM are detailed in the *Budget Paper No. 2 - Budget Measures* and are summarised below.

Table 1.2: Australia National Maritime Museum 2026-27 Budget measures

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

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures						
National Cultural Policy - National Collecting Institutions	1.1					
Departmental payment		-	8,410	1,683	-	-
Total		-	8,410	1,683	-	-
Total payment measures						
Departmental		-	8,410	1,683	-	-
Total		-	8,410	1,683	-	-

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

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for ANMM can be found at: <https://cms-web.seamuseum.net/media/3983/download?inline&ts=1776208459731>

The most recent annual performance statement can be found at: <https://cms-web.seamuseum.net/media/4199/download?inline&ts=1776208503511>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Increased knowledge, appreciation and enjoyment of Australia's maritime heritage by managing the National Maritime Collection and staging programs, exhibitions and events

Budgeted expenses for Outcome 1

This table shows how much the ANMM intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: Management of Maritime Heritage					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	24,959	26,465	26,933	27,118	27,490
Expenses not requiring appropriation in the budget year ^(a)	2,365	2,365	2,365	2,365	2,365
Revenues from other independent sources	15,076	14,654	15,108	15,343	14,500
Total expenses for Program 1.1	42,400	43,484	44,406	44,826	44,355
Outcome 1 Totals by resource type					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	24,959	26,465	26,933	27,118	27,490
Expenses not requiring appropriation in the budget year ^(a)	2,365	2,365	2,365	2,365	2,365
Revenues from other independent sources	15,076	14,654	15,108	15,343	14,500
Total expenses for Outcome 1	42,400	43,484	44,406	44,826	44,355
	2025-26	2026-27			
Average staffing level (number)	141	141			

a) Expenses not requiring appropriation in the Budget year are made up of heritage and cultural depreciation expenses.

Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Table 2.1.2: Performance measures for Outcome 1

Outcome 1: Increased knowledge, appreciation and enjoyment of Australia’s maritime heritage by managing the National Maritime Collection and staging programs, exhibitions and events		
Program 1.1: Management of maritime heritage Management of maritime heritage that includes a variety of educational and engagement programs, exhibitions and events focusing on Australia’s maritime heritage		
Key activities^(a)	Key activities reported in the current corporate plan that relate to this program: <ul style="list-style-type: none"> • Connect and engage with visitors wherever they are • Develop research and educational partnerships, thought leadership and programs • Grow and sustain our revenues and financial support • Improve our site, collection accessibility and operational systems to enhance the experience for visitors and the working environment for employees 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Engage, educate and inspire - continue to increase engagement with national and international visitors through innovative exhibitions and programs that are accessed in a variety of ways	Total visitor engagements: 5,700,000 - 1,500,000 visits to the museum - 1,100,000 visitors to travelling exhibitions and activities - 1,200,000 visits to the museum’s website - 1,500,000 people engaging with social media - 400,000 students participating in education programs - 80,000 people participating in public programs 90% of visitors responding in a positive way 95% of teachers reporting overall positive experience 95% of teachers reporting relevance to the classroom curriculum Targets expected to be met

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Collect, share and digitise - develop and manage the National Maritime Collection and our historic fleet	74% of the collection available to the public 73% of the collection available online 21 venues hosting our travelling exhibitions Targets expected to be met
Year	Performance measures	Planned performance results
Budget Year 2026-27	Engage, educate and inspire - continue to increase engagement with national and international visitors through innovative exhibitions and programs that are accessed in a variety of ways	<ul style="list-style-type: none"> - 980,000 visits to the museum. - 1,300,000 visitors to travelling exhibitions and activities - 1,500,000 visits to the museum's website - 25,000,000 people engaging with social media - 410,000 students participating in education programs - 80,000 people participating in public programs
	Collect, share and digitise - develop and manage the National Maritime Collection and our historic fleet	75% of the collection available to the public 75% of the collection available online 20 venues hosting our travelling exhibitions
Forward Estimates 2027-30	As per 2026-27	As per 2026-27 (quantitative targets subject to change)
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The entity resourcing statement is prepared on a cash basis and provides a view of cash/appropriation resources available to ANMM while the financial statements are prepared on an accrual basis.

Comprehensive income statement

Operational losses sustained by ANMM are technical accounting losses driven by the depreciation on heritage and cultural assets.

ANMM maintains sufficient underlying cash balances to maintain financial sustainability.

Total budgeted income for 2026-27 is estimated to be \$14.5 million in own source revenue and \$28.8 million in appropriation from the government.

Total expenses are forecast to be \$34.7 million (excluding depreciation), an increase from the current financial year due to general increases across the board in the cost of goods and services, particularly utilities.

Departmental Balance Sheet

The budgeted net asset position of the ANMM at 30 June 2027 is estimated to be \$342.2 million.

The major change since the 2025-26 Portfolio Budget Statements is a funding increase of \$8.41 million in 2026-27 and \$1.68 million in 2027-28, to support capital works for urgent wharf remediation. This measure will address identified asset condition and structural risks to ensure the ongoing safety and reliability of critical wharf infrastructure.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	16,369	17,613	17,965	18,324	18,691
Suppliers	16,578	17,009	17,581	17,664	17,060
Grants	200	108	112	115	300
Depreciation and amortisation ^(a)	9,253	8,754	8,748	8,723	8,304
Total expenses	42,400	43,484	44,406	44,826	44,355
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	8,736	8,739	8,524	8,845	8,700
Interest	1,000	1,000	800	700	1,000
Rental income	1,472	600	1,500	1,500	1,500
Other	3,748	4,195	4,164	4,298	3,300
Total own-source revenue	14,956	14,534	14,988	15,343	14,500
Gains					
Other	120	120	120	-	-
Total gains	120	120	120	-	-
Total own-source income	15,076	14,654	15,108	15,343	14,500
Net (cost of)/contribution by services	(27,324)	(28,830)	(29,298)	(29,483)	(29,855)
Revenue from government	24,959	26,465	26,933	27,118	27,490
Surplus/(deficit) attributable to the Australian Government	(2,365)	(2,365)	(2,365)	(2,365)	(2,365)
Total comprehensive income/(loss)	(2,365)	(2,365)	(2,365)	(2,365)	(2,365)
Total comprehensive income/(loss) attributable to the Australian Government	(2,365)	(2,365)	(2,365)	(2,365)	(2,365)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(2,365)	(2,365)	(2,365)	(2,365)	(2,365)
<i>plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations^(b)</i>	2,365	2,365	2,365	2,365	2,365
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- a) From 2009-10, the government introduced Collection Development Acquisition Budgets (CDABs) for Designated Collection Institutions, provided as equity appropriations through Appropriation Bill (No. 2). CDABs replaced revenue appropriations previously provided through Appropriation Bill (No. 1) for heritage and cultural depreciation/amortisation expenses of Designated Collection Institutions. For information regarding CDABs, please refer to Table 3.5 Departmental Capital Budget Statement.
- b) Applies leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	22,270	21,541	20,811	20,169	19,109
Trade and other receivables	781	781	781	781	781
Total financial assets	23,051	22,322	21,592	20,950	19,890
Non-financial assets					
Land and buildings	192,927	198,871	200,483	200,416	202,690
Property, plant and equipment	15,884	17,699	17,260	16,822	15,506
Heritage and Cultural	105,813	106,271	107,419	108,474	108,386
Intangibles	2,117	2,633	2,355	2,102	1,975
Inventories	166	166	166	166	166
Other non-financial assets	476	476	476	476	476
Total non-financial assets	317,383	326,116	328,159	328,456	329,199
Total assets	340,434	348,438	349,751	349,406	349,089
LIABILITIES					
Payables					
Suppliers	2,048	2,046	2,046	2,046	2,046
Other payables	691	691	691	691	691
Total payables	2,739	2,737	2,737	2,737	2,737
Provisions					
Employee provisions	3,487	3,487	3,487	3,487	3,487
Total provisions	3,487	3,487	3,487	3,487	3,487
Total liabilities	6,226	6,224	6,224	6,224	6,224
Net assets	334,208	342,214	343,527	343,182	342,865
EQUITY					
Parent entity interest					
Contributed equity	50,121	60,492	64,170	66,190	68,238
Reserves	245,407	245,407	245,407	245,407	245,407
Retained surplus (accumulated deficit)	38,680	36,315	33,950	31,585	29,220
Total parent entity interest	334,208	342,214	343,527	343,182	342,865
Total equity	334,208	342,214	343,527	343,182	342,865

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026					
Balance carried forward from previous period	38,680	245,407	-	50,121	334,208
Adjusted opening balance	38,680	245,407	-	50,121	334,208
Comprehensive income					
Surplus/(deficit) for the period	(2,365)				(2,365)
Total comprehensive income	(2,365)	-	-	-	(2,365)
Transactions with owners					
Contributions by owners					
Equity injection	-	-	-	10,371	10,371
Sub-total transactions with owners	-	-	-	10,371	10,371
Estimated closing balance as at 30 June 2027	36,315	245,407	-	60,492	342,214
Closing balance attributable to the Australian Government	36,315	245,407	-	60,492	342,214

Prepared on Australian Accounting Standards basis

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from government	25,099	26,770	27,082	27,272	27,790
Sale of goods and rendering of services	10,208	9,339	10,024	10,345	10,200
Interest	1,000	1,000	800	700	1,000
Other	1,008	1,207	1,246	1,286	-
Total cash received	37,315	38,316	39,152	39,603	38,990
Cash used					
Employees	16,369	17,613	17,965	18,324	18,691
Suppliers	13,975	14,328	14,812	14,806	14,060
Other	200	108	112	115	300
Total cash used	30,544	32,049	32,889	33,245	33,051
Net cash from/(used by) operating activities	6,771	6,267	6,263	6,358	5,939
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	8,670	17,367	10,671	9,020	9,047
Total cash used	8,670	17,367	10,671	9,020	9,047
Net cash from/(used by) investing activities	(8,670)	(17,367)	(10,671)	(9,020)	(9,047)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,921	10,371	3,678	2,020	2,048
Total cash received	1,921	10,371	3,678	2,020	2,048
Net cash from/(used by) financing activities	1,921	10,371	3,678	2,020	2,048
Net increase/(decrease) in cash held	22	(729)	(730)	(642)	(1,060)
Cash and cash equivalents at the beginning of the reporting period	22,248	22,270	21,541	20,811	20,169
Cash and cash equivalents at the end of the reporting period	22,270	21,541	20,811	20,169	19,109

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	1,921	10,371	3,678	2,020	2,048
Total new capital appropriations	1,921	10,371	3,678	2,020	2,048
<i>Provided for:</i>					
Purchase of non-financial assets	1,921	10,371	3,678	2,020	2,048
Total items	1,921	10,371	3,678	2,020	2,048
PURCHASE OF NON-FINANCIAL ASSETS					
ASSETS					
Funded by capital appropriations ^(a)	1,921	10,371	3,678	2,020	2,048
Funded internally from departmental resources ^(b)	6,749	6,996	6,993	7,000	6,999
TOTAL	8,670	17,367	10,671	9,020	9,047
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	8,670	17,367	10,671	9,020	9,047
Total cash used to acquire assets	8,670	17,367	10,671	9,020	9,047

Prepared on Australian Accounting Standards basis.

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

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

	Asset Category					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026						
Gross book value	76,800	122,523	17,383	108,185	5,208	330,099
Accumulated depreciation/amortisation and impairment	-	(6,396)	(1,499)	(2,372)	(3,091)	(13,358)
Opening net book balance	76,800	116,127	15,884	105,813	2,117	316,741
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity	-	8,410	-	1,961	-	10,371
By purchase - appropriation ordinary annual services ^(a)	-	1,801	3,303	742	1,150	6,996
By purchase - donated funds	-	-	-	120	-	120
Total additions	-	10,211	3,303	2,823	1,150	17,487
Other movements						
Depreciation/amortisation expense	-	(4,267)	(1,488)	(2,365)	(634)	(8,754)
Total other movements	-	(4,267)	(1,488)	(2,365)	(634)	(8,754)
As at 30 June 2027						
Gross book value	76,800	132,734	20,686	111,008	6,358	347,586
Accumulated depreciation/amortisation and impairment	-	(10,663)	(2,987)	(4,737)	(3,725)	(22,112)
Closing net book balance	76,800	122,071	17,699	106,271	2,633	325,474

Prepared on Australian Accounting Standards basis.

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

Australian Sports Commission

Entity resources and planned performance

Australian Sports Commission

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Australian Sports Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Sports Commission (ASC) leads, supports and champions Australian sport: strengthening the system that enables sport participation and sustained high performance success.

The role and functions of the ASC are set out in the *Australian Sports Commission Act 1989*, and as a Corporate Commonwealth Entity under the *Public Governance, Performance and Accountability Act 2013*, it operates within a strong legislative and governance framework to deliver national sporting outcomes.

The ASC's strategic vision is that *Sport has a place for everyone and delivers results that make Australia proud.*

The majority of ASC funding is distributed across the Australian sport system, supporting national sporting organisations, athletes, schools and key high performance and sport participation programs. This is complemented by the ASC's delivery of national initiatives and services across governance, leadership, coaching, officiating, inclusion, insights, digital and education, and through progressing gender equality by expanding pathways for women in coaching and administration. Together, these investments and activities support workforce development and strengthen capability across the system.

The ASC also operates the Australian Institute of Sport (AIS) Campus in Canberra – the home of sport in Australia – delivering world-class high performance environments supported by integrated programs in athlete wellbeing, coach development, performance pathways, sport science and medicine. In addition to its domestic facilities, the ASC also operates the AIS European Training Centre in Italy, a critical offshore hub enabling Australian athletes to prepare effectively for international competition, including supporting Australia's recent success at the 2026 Winter Olympic and Paralympic Games.

The AIS Podium Project is on track to deliver three new world-class high-performance facilities at the AIS Campus, strengthening Australia's competitive edge ahead of Brisbane 2032 and beyond. The Australian Government's \$249.7 million investment in the AIS Campus will enhance athlete wellbeing and performance, drive greater collaboration and innovation across the sport system, and preserve nationally significant facilities for the local community. The project forms the initial phase of the ASC's a longer-term infrastructure masterplan to ensure the AIS remains a world-class sporting precinct that showcases Australian excellence, inspires participation, and deepens community engagement.

The ASC will continue to make significant, targeted investment to address the structural and systemic barriers in Australian Para sport. The goal is to ensure Para athletes have access to the world's best coaches in the lead up to Brisbane 2032 and beyond, improve the

national classification system, create additional opportunities for people with a disability to be discovered and to provide world-class facilities and services which supports athletes on their pathway from identification through to the Paralympics. The aim is to strategically maintain and revitalise ASC facilities to ensure they remain globally benchmarked centres of excellence, providing athletes, coaches and high-performance staff with fully para accessible accommodation and cutting-edge testing and training environments that strengthen Australia’s competitive advantage.

To support a more aligned national approach, the ASC has brought the Australian sport sector together around two key strategies to maximise the opportunity of hosting our home Olympic and Paralympic Games in 2032. Win Well is Australia’s High Performance Sport Strategy. Central to Win Well is the ethos of “how we win is just as important as when we win”, underpinned by a Connection to Country Action Plan with an emphasis on connection, courage, belonging and excellence. Play Well, Australia’s first National Sport Participation Strategy, focuses on creating safe, welcoming, inclusive and fun sporting experiences. Its goal is to ensure Australians of all ages, backgrounds, genders and abilities can come together to access the benefits of sport.

Together, these efforts are supporting a strong and connected sport system, with the ASC continuing to play a proud leadership role in working with partners to enable participation and sustained high performance success for Australians.

For detailed information on the ASC’s strategic direction, refer to the current Corporate Plan, available at: www.sportaus.gov.au/media-centre/publications.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the ASC for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the government or the public) and departmental (for the Australian Sports Commission's operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses for Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: ASC resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July	171,902	231,816
Funds from government		
Annual appropriations - ordinary annual services		
Outcome 1 ^(a)	450,064	433,439
Equity injection	710	767
Total annual appropriations	450,774	434,206
Amounts received from related entities		
Amounts from portfolio department ^(b)	5,100	130,000
Total amounts received from related entities	5,100	130,000
Total funds from government	455,874	564,206
Funds from other sources		
Interest	13,000	8,180
Sale of goods and services	14,225	15,806
Other	4,796	3,984
Total funds from other sources	32,021	27,970
Total net resourcing for ASC	659,797	823,992
	2025-26	2026-27
Average staffing level (number)	545	529

Prepared on a resourcing (that is, appropriations available) basis.

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

a) Appropriation Bill (No. 1) 2026-2027.

b) The ASC is not directly appropriated as it is a Corporate Commonwealth Entity (CCE). Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to the ASC and are considered 'departmental' for all purposes.

1.3 Budget measures

Budget measures in Part 1 relating to the ASC are detailed in the *Budget Paper No. 2 - Budget Measures* and are summarised below.

Table 1.2: Australian Sports Commission 2026-27 Budget measures

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

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension ^(a)					
Departmental payment	-	-	-	-	(1,053)
Total	-	-	-	-	(1,053)
Investment in Sport ^(b)					
Departmental payment	-	189,693	139,972	-	-
Total	-	189,693	139,972	-	-
Total payment measures					
Departmental	-	189,693	139,972	-	(1,053)
Total	-	189,693	139,972	-	(1,053)

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

- a) This is a cross-portfolio measure. The full measure description and package details appear in *Budget Paper No. 2 - Budget Measures* as 'various agencies' under the cross-portfolio section.
- b) Excluding \$0.767 million in capital funding in 2026-27.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the ASC can be found at:

<https://ascwrstorageprod001.ausport.gov.au/assets/PBGvZjoncU6kXGucX7TxaQ.pdf?sv=2025-11-05&st=2026-05-04T23%3A02%3A14Z&se=2026-05-05T07%3A02%3A14Z&sr=b&sp=r&sig=cjmA5gTVVufRwBA1nO3yYaKjXovCKkd81Dw5VQjjWc0%3D>

The most recent annual performance statement can be found at:

https://ascwrstorageprod001.ausport.gov.au/assets/nlCsdzoS1WX59qE9Sfq_LA.pdf?sv=2025-11-05&st=2026-05-04T23%3A02%3A13Z&se=2026-05-05T07%3A02%3A13Z&sr=b&sp=r&sig=Bc85oEJ1231i35XmzSNytPT6p7865nD5LZyhCf96olk%3D

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Increased participation in organised sport and continued international sporting success including through leadership and development of a cohesive and effective sports sector, provision of targeted financial support, and the operation of the Australian Institute of Sport

Linked programs

Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts
Programs
<ul style="list-style-type: none"> Program 7.1: Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts
Contribution to Outcome 1 made by linked programs
The ASC collaborates with the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts to implement Australian Government sport policy and has primary responsibility for key initiatives. In particular, the ASC is responsible for growing participation in sport, building capacity in Australia's sporting sector and, through the Australian Institute of Sport, for the leadership of Australia's high performance sport system.
Department of the Prime Minister and Cabinet (PM&C)
Programs
<ul style="list-style-type: none"> Program 1.1: Prime Minister and Cabinet
Contribution to Outcome 1 made by linked programs
PM&C contributes to improving the diversity of sporting organisations by working to increase female representation in sport leadership roles.
Sport Integrity Australia^(a)
Programs
<ul style="list-style-type: none"> Program 1.1: Sport Integrity
Contribution to Outcome 1 made by linked programs
Sport Integrity Australia plays a central role in protecting the integrity of sport through targeting match-fixing, doping in sport and other forms of corruption. The ASC works collaboratively with Sport Integrity Australia to protect Australian sport from integrity threats, including the protection of children and other vulnerable sport participants.

a) Refer to the Sport Integrity Australia chapter in these Portfolio Budget Statements for further information on the work of this entity.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: Australian Sports Commission					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	450,064	433,439	389,466	253,562	258,360
Expenses not requiring appropriation in the budget year	3,793	(121,107)	(105,145)	8,893	8,893
Revenues from other independent sources	37,121	157,970	138,749	24,429	24,716
Total expenses for Program 1.1	490,978	470,302	423,070	286,884	291,969

	2025-26	2026-27
Average staffing level (number)	545	529

Annual appropriation amounts reported are inclusive of Supply Bill arrangements

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: Performance measures for Outcome 1

Table 2.2.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Increased participation in organised sport and continued international sporting success including through leadership and development of a cohesive and effective sports sector, provision of targeted financial support, and the operation of the Australian Institute of Sport		
Program 1.1: Australian Sports Commission The Australian Sports Commission (ASC) will lead, support and provide opportunities for all communities to be involved in sport, while growing elite success and representation, inspiring future generations		
Key activities	The ASC has 3 key areas of activity that it will focus on in 2026-27: <ul style="list-style-type: none"> • lead and enable the world's best sport system • involve more Australians with sport at all levels • drive innovation in sport 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Percentage of high-performance funded sports rated by the Australian Institute of Sport (AIS) as achieving benchmark targets	90% of all high performance funded NSOs demonstrate clear progression on annual agreed action plans and implementation of best practice systems and processes within their high performance program, as identified through the annual check-in process with the AIS Target expected to be met
	Improvement in funded national sports governance maturity	75% of funded National Sporting Organisations (NSOs) and National Sporting Organisations for People with Disability (NSODs) are above 80% of their total expected maturity Target expected to be met
	Increase sport participation by Australian children aged 5 to 14 years	Participant attendances in the Sporting Schools Program (SSP) to reach 2,200,000 60% of Remote and Regional Schools registered in SSP receive funding at least once per year 70% of Special Schools ^(a) registered in SSP receive funding at least once per year Targets expected to be met

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Staged development of the AIS Campus to enhance sport training facilities and drive athlete development, including sports innovation	AIS Podium Project activities delivered in line with approved project program, budget, schedules and safety requirements Target expected to be met
Year	Performance measures	Planned performance results
Budget Year 2026-27	Percentage of high-performance and participation funded sports rated by the ASC as achieving benchmark targets	90% of all high performance funded National Sporting Organisations (NSOs) demonstrate clear progression on annual agreed action plans and implementation of best practice systems and processes within their high performance program, as identified through the annual check-in process with the AIS 90% of Play Well funded National Sporting Organisations (NSOs) and National Sporting Organisations for People with Disability (NSODs) are assessed as on track to deliver their Sport Governance and Play Well plans
	Improvement in funded national sports governance maturity.	75% of funded National Sporting Organisations (NSOs) and National Sporting Organisations for People with Disability (NSODs) are above 80% of their total expected maturity.
	Increase sport participation by Australian children aged 5 to 14 years.	Participant attendances in the Sporting Schools Program (SSP) to reach 1,600,000 70% of Remote and Regional Schools registered in SSP receive funding at least once per year 70% of Special Schools ⁴ registered in SSP receive funding at least once per year
	Staged development of the AIS Campus to enhance sport training facilities and drive athlete development, including sports innovation.	AIS Podium Project activities delivered in line with approved project program, budget, schedules and safety requirements.
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

a) As defined at section 6 of the *Australian Education Act 2013*.

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The Entity Resource Statement provides a consolidated view of all the resources available in 2025-26. This includes operating appropriations, funds from other sources, and cash and investments to cover payables and provisions on the balance sheet. Operating appropriation is shown as Revenue from government in the comprehensive income statement.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Comprehensive Income Statement

Approved operating losses are estimated for 2025-26 and the 2028-29 and 2029-30 forward estimate years relating to unfunded depreciation. A surplus result is budgeted for 2026-27 and 2027-28 reflecting funding to upgrade the Australian Institute of Sport in Canberra (Podium Project).

Total own source revenue for 2026-27 is budgeted at \$158.0 million, higher than the 2025-26 estimated actual result of \$37.1 million. This increase primarily reflects the recognition of funding received for the Podium Project (Other own-source revenue) as well as fluctuations in revenue from commercial operations and a reduction in interest revenue from investments.

Grants in 2026-27 are budgeted at \$316.1 million, a decrease of \$16.6 million from the 2025-26 estimated actual, reflecting the conclusion of some budget measures, outcomes from the 2026-27 Budget, and a reduction in MoU funding from other government departments.

Balance Sheet

Total assets for 2026-27 are estimated to be \$612.8 million, comprising \$231.7 million in financial assets and \$381.1 million in non-financial assets. The increase in non-financial assets reflects funding received for the Podium Project.

Total liabilities for 2026-27 are estimated to be \$144.4 million, with the primary liabilities being accrued revenue (Podium Project) and employee entitlements.

Total equity is budgeted to be \$468.4 million at the end of 2026-27.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	74,916	78,760	78,286	76,714	79,323
Suppliers	59,181	50,490	42,645	37,069	35,948
Grants	332,700	316,124	277,273	147,932	151,543
Depreciation and amortisation ^(a)	24,133	24,401	24,366	24,686	24,686
Finance costs	48	60	33	16	2
Other expenses	-	467	467	467	467
Total expenses	490,978	470,302	423,070	286,884	291,969
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	13,990	15,026	15,060	15,095	15,130
Interest	13,000	8,180	7,287	6,970	7,222
Rental income	235	780	780	780	780
Other	9,896	133,984	115,622	1,584	1,584
Total own-source revenue	37,121	157,970	138,749	24,429	24,716
Total own-source income	37,121	157,970	138,749	24,429	24,716
Net (cost of)/contribution by services	(453,857)	(312,332)	(284,321)	(262,455)	(267,253)
Revenue from government	450,064	433,439	389,466	253,562	258,360
Surplus/(deficit) attributable to the Australian Government	(3,793)	121,107	105,145	(8,893)	(8,893)
Total comprehensive income/(loss) attributable to the Australian Government	(3,793)	121,107	105,145	(8,893)	(8,893)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(3,793)	121,107	105,145	(8,893)	(8,893)
<i>plus: depreciation/amortisation expenses for ROU assets^(a)</i>	447	575	575	575	575
<i>less: lease principal repayments^(a)</i>	640	640	640	640	640
Net Cash Operating Surplus/ (Deficit)	(3,986)	121,042	105,080	(8,958)	(8,958)

Prepared on Australian Accounting Standards basis.

a) Applies to leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	139,307	30,007	30,007	30,007	30,007
Trade and other receivables	8,177	8,177	8,177	8,177	8,177
Other investments	92,509	193,506	64,559	51,473	49,306
Total financial assets	239,993	231,690	102,743	89,657	87,490
Non-financial assets					
Land and buildings	228,284	363,026	483,887	488,849	481,360
Property, plant and equipment	10,765	12,168	12,222	12,853	13,484
Intangibles	2,498	2,757	2,249	1,741	1,233
Inventories	459	459	459	459	459
Other non-financial assets	2,653	2,653	2,653	2,653	2,653
Total non-financial assets	244,659	381,063	501,470	506,555	499,189
Total assets	484,652	612,753	604,213	596,212	586,679
LIABILITIES					
Payables					
Suppliers	4,990	5,329	5,329	5,329	5,329
Grants	1,752	-	-	-	-
Other payables	109,056	116,657	2,619	2,619	2,619
Total payables	115,798	121,986	7,948	7,948	7,948
Interest bearing liabilities					
Leases	5,523	4,883	4,243	3,603	2,963
Total interest bearing liabilities	5,523	4,883	4,243	3,603	2,963
Provisions					
Employee provisions	16,443	17,122	18,115	19,647	19,647
Other provisions	384	384	384	384	384
Total provisions	16,827	17,506	18,499	20,031	20,031
Total liabilities	138,148	144,375	30,690	31,582	30,942
Net assets	346,504	468,378	573,523	564,630	555,737
EQUITY					
Parent entity interest					
Contributed equity	166,769	167,536	167,536	167,536	167,536
Reserves	262,474	262,474	262,474	262,474	262,474
Retained surplus (accumulated deficit)	(82,739)	38,368	143,513	134,620	125,727
Total equity	346,504	468,378	573,523	564,630	555,737

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026					
Balance carried forward from previous period	(82,739)	262,474	-	166,769	346,504
Adjusted opening balance	(82,739)	262,474	-	166,769	346,504
Comprehensive income					
Surplus/(deficit) for the period	121,107	-	-	-	121,107
Total comprehensive income	121,107	-	-	-	121,107
Transactions with owners					
Contributions by owners					
Equity injection - Appropriation	-	-	-	767	767
Sub-total transactions with owners	-	-	-	767	767
Estimated closing balance as at 30 June 2027	38,368	262,474	-	167,536	468,378

Prepared on Australian Accounting Standards basis

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from government	532,064	571,040	389,466	253,562	258,360
Sale of goods and rendering of services	14,225	15,806	15,840	15,875	15,910
Interest	13,000	8,180	7,287	6,970	7,222
Net GST received	20,613	21,038	20,720	23,655	-
Other	4,796	3,984	1,584	1,584	1,584
Total cash received	584,698	620,048	434,897	301,646	283,076
Cash used					
Employees	74,372	78,081	77,293	75,182	79,323
Suppliers	59,563	50,151	42,645	37,069	35,948
Net GST paid	20,613	21,038	20,720	23,655	-
Interest payments on lease liability	48	60	33	16	2
Other	332,700	318,343	277,740	148,399	152,010
Total cash used	487,296	467,673	418,431	284,321	267,283
Net cash from/(used by) operating activities	97,402	152,375	16,466	17,325	15,793
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	37,558	160,805	144,773	29,771	17,320
Total cash used	37,558	160,805	144,773	29,771	17,320
Net cash from/(used by) investing activities	(37,558)	(160,805)	(144,773)	(29,771)	(17,320)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	710	767	-	-	-
Total cash received	710	767	-	-	-
Cash used					
Principal payments on lease liability	640	640	640	640	640
Total cash used	640	640	640	640	640
Net cash from/(used by) financing activities	70	127	(640)	(640)	(640)
Net increase/(decrease) in cash held	59,914	(8,303)	(128,947)	(13,086)	(2,167)
Cash and cash equivalents at the beginning of the reporting period	171,902	231,816	223,513	94,566	81,480
Cash and cash equivalents at the end of the reporting period	231,816	223,513	94,566	81,480	79,313

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	710	767	-	-	-
Total new capital appropriations	710	767	-	-	-
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	710	767	-	-	-
Total items	710	767	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	710	767	-	-	-
Funded by amounts received from portfolio department ^(b)	5,100	130,000	114,038	-	-
Funded internally from departmental resources	31,748	30,038	30,735	29,771	17,320
TOTAL	37,558	160,805	144,773	29,771	17,320
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	37,558	160,805	144,773	29,771	17,320
Total cash used to acquire assets	37,558	160,805	144,773	29,771	17,320

Prepared on Australian Accounting Standards basis.

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

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

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer Software And intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026					
Gross book value	14,520	778,733	42,674	17,467	853,394
Gross book value - ROU assets	-	9,239	556	-	9,795
Accumulated depreciation/amortisation and impairment	-	(570,087)	(32,092)	(14,969)	(617,148)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(4,121)	(373)	-	(4,494)
Opening net book balance	14,520	213,764	10,765	2,498	241,547
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity ^(a)	-	-	-	767	767
By purchase - other	-	155,300	4,738	-	160,038
Total additions	-	155,300	4,738	767	160,805
Other movements					
Depreciation/amortisation expense	-	(19,983)	(3,335)	(508)	(23,826)
Depreciation/amortisation on ROU assets	-	(575)	-	-	(575)
Total other movements	-	(20,558)	(3,335)	(508)	(24,401)
As at 30 June 2027					
Gross book value	14,520	934,033	47,412	18,234	1,014,199
Gross book value - ROU assets	-	9,239	556	-	9,795
Accumulated depreciation/amortisation and impairment	-	(590,070)	(35,427)	(15,477)	(640,974)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(4,696)	(373)	-	(5,069)
Closing net book balance	14,520	348,506	12,168	2,757	377,951

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2026-2027.

Australian Transport Safety Bureau

Entity resources and planned performance

Australian Transport Safety Bureau

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Australian Transport Safety Bureau

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Transport Safety Bureau (ATSB) is an independent statutory agency of the Australian Government conducting safety investigations in the aviation, rail and interstate and overseas shipping modes of transport. It is governed by a Commission and is entirely separate from transport regulators, policy makers and service providers.

The ATSB's purpose is to influence transport safety improvements for the greatest public benefit through independent no-blame investigations and fostering safety awareness.

The *Transport Safety Investigation Act 2003* makes it clear that, in carrying out its purpose, the ATSB cannot apportion blame, assist in determining liability or, as a general rule, assist in court proceedings. The ATSB's sole focus is the prevention of future accidents and the improvement of transport safety.

In prioritising the public benefit, the ATSB focuses on:

- preventing death and serious injuries of passengers and workers on an aircraft, train or ship
- accidents that may cause significant financial costs, particularly where there is significant damage to public infrastructure or an impact on the national economy.

The ATSB does not have powers to force operators, manufacturers or regulators to take action. The ATSB relies on its ability to influence to promote and encourage safety action. The ATSB uses its authority, knowledge, position and relationships to communicate and shape the decisions of others. Where the ATSB is concerned that not enough is being done in response to safety issues being raised, the ATSB will work to campaign for action that prevents accidents.

The ATSB does not have the resources to investigate every accident and incident that occurs in the aviation, rail and marine sectors each year. In order to provide assurance that the ATSB's finite resources are being used for the greatest safety benefit, the ATSB will continue to work with government and industry stakeholders to clarify the priorities for its existing jurisdiction and the potential for its expansion. For rail investigations, the ATSB is only able to commence a limited number of investigations each year. The ATSB relies on resources provided by the states and territories through agreements. Not all states and territories contribute resources.

The ATSB maintains a national information set of all safety-related occurrences in aviation and of all accidents and significant safety occurrences in rail, and the interstate and overseas marine sectors. The information it holds is essential to its capacity to analyse broad safety trends and inform its investigations, safety education work, as well as

constituting an important public information resource. The ATSB is enhancing its capacity for a data driven approach to the performance of its investigation, research, communication, and education functions.

The ATSB is committed to close engagement with its international counterpart agencies and relevant multilateral organisations. The ATSB will continue to engage with countries in the Asia-Pacific region, particularly with Indonesia and Papua New Guinea to support transport safety objectives in this region.

The ATSB invests in enhancing the methodologies and techniques used by accident investigation authorities in transport and non-transport modes across the world. The ATSB does this in partnership with the Royal Melbourne Institute of Technology University (RMIT) to deliver transport safety investigation qualifications. This strategic partnership provides industry with access to high quality training in transport accident investigation.

Detailed information about the ATSB's purpose, operating context, activities and performance measures is published in the ATSB Corporate Plan.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the government or the public) and departmental (for the entity's operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses for Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Australian Transport Safety Bureau resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available ^(b)	9,525	7,922
Departmental appropriation ^(c)	25,929	26,373
s74 External Revenue ^(d)	1,469	1,000
Departmental capital budget ^(e)	636	647
Total departmental annual appropriations	<u>37,559</u>	<u>35,942</u>
Total departmental resourcing	37,559	35,942
Total resourcing for ATSB	37,559	35,942
	<u>2025-26</u>	<u>2026-27</u>
Average staffing level (number)	110	110

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

- a) Appropriation Bill (No. 1) 2026-27.
- b) Excludes amounts subject to administrative quarantine by the Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Excludes departmental capital budget (DCB).
- d) Estimated External Revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 Budget measures

Budget measures in Part 1 relating to Australian Transport Safety Bureau are detailed in the *Budget Paper No. 2 - Budget Measures* and are summarised below.

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

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension ^(a)					
Departmental payment	-	-	-	-	(790)
Total	-	-	-	-	(790)
Supporting Transport Priorities					
Departmental payments	-	4,070	4,130	4,178	4,232
Total	-	4,070	4,130	4,178	4,232
Total payment measures					
Departmental	-	4,070	4,130	4,178	3,442
Total	-	4,070	4,130	4,178	3,442

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

a) This is a cross-portfolio measure. The full measure description and package details appear in *Budget Paper No. 2 - Budget Measures* as 'various agencies' under the cross-portfolio section.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for ATSB can be found at:

<https://www.atsb.gov.au/sites/default/files/2025-08/Final%20ATSB%20Corporate%20Plan%202025-26.pdf>

The most recent annual performance statement can be found at:

<https://www.atsb.gov.au/sites/default/files/2026-02/ATSB%20Annual%20Report%202024-25%20-%20Accessible%20-%20FA.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Improved transport safety in Australia including through: independent ‘no blame’ investigation of transport accidents and other safety occurrences; safety data recording, analysis and research; and influencing safety action

Budgeted expenses for Outcome 1

This table shows how much the ATSB intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: Australian Transport Safety Bureau					
Departmental expenses					
Departmental appropriation	25,929	26,373	26,850	27,148	27,593
s74 External Revenue ^(a)	1,469	1,000	1,230	1,290	1,344
Expenses not requiring appropriation in the Budget year ^(b)	6,465	3,899	3,900	4,611	4,938
Departmental total	33,863	31,272	31,980	33,049	33,875
Total expenses for Program 1.1	33,863	31,272	31,980	33,049	33,875
Outcome 1 Totals by resource type					
Departmental expenses					
Departmental appropriation	25,929	26,373	26,850	27,148	27,593
s74 External Revenue ^(a)	1,469	1,000	1,230	1,290	1,344
Expenses not requiring appropriation in the Budget year ^(b)	6,465	3,899	3,900	4,611	4,938
Departmental total	33,863	31,272	31,980	33,049	33,875
Total expenses for Outcome 1	33,863	31,272	31,980	33,049	33,875
	2025-26	2026-27			
Average staffing level (number)	110	110			

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

b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses and the value of services ATSB will receive free of charge from the Victorian Chief Investigator, the New South Wales office of Transport Safety Investigations and the Australian National Audit Office.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Improved transport safety in Australia including through: independent 'no blame' investigation of transport accidents and other safety occurrences; safety data recording, analysis and research; and influencing safety action		
Program 1.1: Improved transport safety for the greatest public benefit The ATSB will work actively with the aviation, rail and marine industries; transport regulators and governments at a state, national and international level to improve transport safety standards for all Australians. Investigations and related activities seek to influence safety action for the public benefit.		
Key activities	<ul style="list-style-type: none"> Investigating transport safety matters Collecting, analysing and sharing safety data Influencing safety improvement Providing leadership in transport safety investigation 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Percentage of investigations completed within 18 months	Target: 65% within 1 year On track to achieve target
	Percentage of investigations that have a report published within 12 months	Target: 80% within 1 year On track to achieve target
	Percentage of non-investigation products that are published within set timeframes	Target: 90% of aviation mandatory notifications (reportable matters) within 30 days 90% of occurrence briefs within 6 weeks 90% of outcomes from de-identified confidential reports (REPCON) within 4 months Target expected to be met over 2026-27
	Percentage of safety issues that are addressed within the required timeframes	Target: 65% within 1 year Target: 85% within 2 years On track to achieve target
	Stakeholder engagement with ATSB safety messages	Target: Increased engagement with ATSB content on digital platforms (the ATSB website and social media channels). On track to achieve target

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Demonstrated contribution towards best practice in transport safety investigation and reporting	Target: The ATSB demonstrates contribution through: <ul style="list-style-type: none"> • improved education outcomes • enhancements in investigation techniques • domestic and international representation • assistance to investigations undertaken in other countries On track to achieve target
Year	Performance measures	Planned performance results
Budget Year 2026-27	As per 2025-26	As per 2025-26
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budget financial statements

Budgeted departmental income statement

The ATSB is anticipating a \$2.0 million operating deficit in 2025-26, driven by the need to increase expenses in order to discharge its legislated functions and objectives. The ATSB is planning for a break-even operating result, adjusted for depreciation and amortisation expense, in 2026-27 and the forward years.

Revenue

Net appropriation revenue of \$26.4 million will be provided to the ATSB in 2026-27.

The comprehensive income statement also includes estimates of the ATSB's own source revenue of \$4.0 million which includes:

- estimates of cost recoveries from Queensland and Western Australia for safety investigations ATSB undertook on their intrastate rail networks (\$0.9 million)
- revenue from the Department of Foreign Affairs and Trade for the ATSB's participation in Australian Government transport safety initiatives, including capability building activities as part of the Indonesia Transport Safety Assistance Package (\$0.1 million)
- estimates of the value of the services the ATSB will receive free of charge from the Victorian Chief Investigator, Transport Safety, the NSW Office of Transport Safety Investigations and the Australian National Audit Office (\$3.0 million).

Expenses

Budgeted operating expenditure in 2026-27 is \$31.3 million, comprised of employee expenses (69%), supplier expenses (24%) and depreciation and finance costs (7.0%).

Budgeted departmental balance sheet

The ATSB's budgeted balance sheet on 30 June 2027 reflects the expected balances for its assets and liabilities as well as retained earnings and contributed equity, based on the operating result for 2025-26 and the Budget year.

The ATSB's major non-financial assets are buildings (\$7.9 million) in relation to their leased office accommodation, intangibles (\$1.2 million) and other property plant and equipment (\$2.2 million). The ATSB's primary liabilities are in relation to their office accommodation lease liabilities (\$8.4 million) and accrued employee leave entitlements (\$7.0 million).

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	22,517	21,389	21,804	22,412	23,041
Suppliers	9,045	8,091	7,796	7,817	7,970
Depreciation and amortisation ^(a)	2,294	1,753	2,300	2,750	2,784
Finance costs	7	39	80	70	80
Total expenses	33,863	31,272	31,980	33,049	33,875
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,469	1,000	1,230	1,290	1,344
Other	3,732	3,000	2,700	3,290	3,507
Total own-source revenue	5,201	4,000	3,930	4,580	4,851
Net (cost of)/contribution by services	(28,662)	(27,272)	(28,050)	(28,469)	(29,024)
Revenue from government	25,929	26,373	26,850	27,148	27,593
Surplus/(deficit) attributable to the Australian Government	(2,733)	(899)	(1,200)	(1,321)	(1,431)
Total comprehensive income/(loss) attributable to the Australian Government	(2,733)	(899)	(1,200)	(1,321)	(1,431)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of comprehensive income	(2,733)	(899)	(1,200)	(1,321)	(1,431)
<i>plus: depreciation/amortisation of assets funded through appropriations (Departmental capital budget funding and/or equity injections)^(a)</i>	900	902	1,100	1,550	1,341
<i>plus: depreciation/amortisation expenses for ROU assets^(b)</i>	1,394	851	1,200	1,200	1,443
<i>less: lease principal repayments^(b)</i>	(1,572)	(854)	(1,100)	(1,429)	(1,353)
Net cash operating surplus/ (deficit)	(2,011)	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	144	144	144	144	144
Trade and other receivables	11,948	11,948	11,948	11,948	11,948
Total financial assets	12,092	12,092	12,092	12,092	12,092
Non-financial assets					
Land and buildings	8,786	7,935	6,735	5,535	4,092
Property, plant and equipment	2,341	2,218	2,078	1,543	1,211
Heritage and Cultural	16	16	16	16	16
Intangibles	1,370	1,238	936	586	250
Other non-financial assets	639	639	639	639	639
Total non-financial assets	13,152	12,046	10,404	8,319	6,208
Total assets	25,244	24,138	22,496	20,411	18,300
LIABILITIES					
Payables					
Suppliers	357	357	357	357	357
Total payables	3,653	3,653	3,653	3,653	3,653
Interest bearing liabilities					
Leases	9,278	8,424	7,324	5,895	4,542
Total interest bearing liabilities	9,278	8,424	7,324	5,895	4,542
Provisions					
Employee provisions	7,054	7,054	7,054	7,054	7,054
Total provisions	7,054	7,054	7,054	7,054	7,054
Total liabilities	19,985	19,131	18,031	16,602	15,249
Net assets	5,259	5,007	4,465	3,809	3,051
EQUITY					
Contributed equity	8,733	9,380	10,038	10,703	11,376
Reserves	1,146	1,146	1,146	1,146	1,146
Retained surplus (accumulated deficit)	(4,620)	(5,519)	(6,719)	(8,040)	(9,471)
Total equity	5,259	5,007	4,465	3,809	3,051

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	(4,620)	1,146	8,733	5,259
Adjusted opening balance	(4,620)	1,146	8,733	5,259
Comprehensive income				
Surplus/(deficit) for the period	(899)	-	-	(899)
Total comprehensive income	(899)	-	-	(899)
of which:				
Attributable to the Australian Government	(899)	-	-	(899)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	647	647
Sub-total transactions with owners	-	-	647	647
Estimated closing balance as at 30 June 2027	(5,519)	1,146	9,380	5,007
Closing balance attributable to the Australian Government	(5,519)	1,146	9,380	5,007

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	27,940	26,373	26,850	27,148	27,593
Sale of goods and rendering of services	1,469	1,000	1,230	1,290	1,344
Total cash received	29,409	27,373	28,080	28,438	28,937
Cash used					
Employees	22,517	21,389	21,804	22,412	23,041
Suppliers	5,313	5,091	5,096	4,527	4,463
Interest payments on lease liability	7	39	80	70	80
Total cash used	27,837	26,519	26,980	27,009	27,584
Net cash from/(used by) operating activities	1,572	854	1,100	1,429	1,353
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	636	647	658	665	673
Total cash used	636	647	658	665	673
Net cash from/(used by) investing activities	(636)	(647)	(658)	(665)	(673)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	636	647	658	665	673
Total cash received	636	647	658	665	673
Cash used					
Principal payments on lease liability	1,572	854	1,100	1,429	1,353
Total cash used	1,572	854	1,100	1,429	1,353
Net cash from/(used by) financing activities	(936)	(207)	(442)	(764)	(680)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	144	144	144	144	144
Cash and cash equivalents at the end of the reporting period	144	144	144	144	144

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	636	647	658	665	673
Total new capital appropriations	636	647	658	665	673
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	636	647	658	665	673
Total items	636	647	658	665	673
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ^(a)	636	647	658	665	673
TOTAL	636	647	658	665	673
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	636	647	658	665	673
Total cash used to acquire assets	636	647	658	665	673

Prepared on Australian Accounting Standards basis.

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

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

	Asset Category				Total
	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025					
Gross book value	-	4,035	16	4,849	8,900
Gross book value - ROU assets	14,262	133	-	-	14,395
Accumulated depreciation/ amortisation and impairment	-	(1,799)	-	(3,479)	(5,278)
Accumulated depreciation/ amortisation and impairment - ROU assets	(5,476)	(28)	-	-	(5,504)
Opening net book balance	8,786	2,341	16	1,370	12,513
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	251	-	396	647
By purchase - appropriation ordinary annual services - ROU assets	-	-	-	-	-
Total additions	-	251	-	396	647
Other movements					
Depreciation/amortisation expense	-	(374)	-	(528)	(902)
Depreciation/amortisation on ROU assets	(851)	-	-	-	(851)
Total other movements	(851)	(374)	-	(528)	(1,753)
As at 30 June 2026					
Gross book value	-	4,286	16	5,245	9,547
Gross book value - ROU assets	14,262	133	-	-	14,395
Accumulated depreciation/ amortisation and impairment	-	(2,173)	-	(4,007)	(6,180)
Accumulated depreciation/amortisation and impairment - ROU assets	(6,327)	(28)	-	-	(6,355)
Closing net book balance	7,935	2,218	16	1,238	11,407

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026-27 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

Civil Aviation Safety Authority

Entity resources and planned performance

Civil Aviation Safety Authority

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Civil Aviation Safety Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Civil Aviation Safety Authority (CASA) is an independent statutory authority established in 1995 under the *Civil Aviation Act 1988*. The main object of this Act is to establish a regulatory framework for maintaining, enhancing and promoting the safety of civil aviation, with particular emphasis on preventing aviation accidents and incidents.

In accordance with the *Civil Aviation Act 1988* and the regulations, CASA has the function of conducting the safety regulation of:

- civil air operations in Australian territory
- the operation of Australian aircraft outside Australian territory.

While safety regulation of civil aviation remains its primary role, CASA also performs other safety-related and associated functions. CASA has responsibility for airspace regulation.

Australian Government priorities and CASA's commitment to aviation safety

The Australian Government is committed to maintaining and enhancing safety as its number one priority in aviation. As Australia's aviation safety regulator, CASA will support the Australian Government to maintain, enhance and promote the safety of civil aviation through the application of a detailed risk-based approach with particular emphasis to deliver the objectives as set out in Table 2.1.2: Performance measures for Outcome 1.

CASA will ensure the directions of the Australian Government, as presented in the Minister's Statement of Expectations, are implemented effectively and efficiently. CASA's Corporate Plan fully details the activities and initiatives to be undertaken by the organisation to meet the expectations.

The Australian Government has set out some clear objectives relevant to CASA including to:

- continue to regard the safety of air navigation as the most important consideration
- fully consider the impact of new regulations on general aviation, and rural and remote regions
- make publicly available our regulatory philosophy, and implement our regulatory approach in accordance with that philosophy
- deliver Aviation White Paper initiatives for which CASA holds responsibility including:
 - supporting the development and implementation of Australia’s Uncrewed Traffic Management (UTM) ecosystem
 - preparing the Australian Future Airspace Framework - an evidence and risk-based approach to Australian-administered airspace
 - work with Geoscience Australia and Airservices Australia to implement satellite-based augmentation systems in the aviation environment
 - deliver skills and licensing initiatives to streamline training and accreditation pathways for the aviation workforce.

CASA’s comprehensive planning framework fully incorporates the Australian Government direction and ensures the relevant requirements are implemented effectively and efficiently. CASA aims to achieve its commitment to aviation safety through its three key objectives:

1. maintain and enhance a fair, effective, efficient and responsive aviation safety regulation system.
2. collaborative and proactive engagement with the aviation industry and wider community to promote and support aviation safety outcomes.
3. organisational improvements in service delivery and workforce planning.

Each objective is supported through several performance measures and targets. The progress and achievement against the objectives are monitored by a comprehensive performance management and reporting process. CASA will continue its commitment to making further improvements to the way it operates and continuously strive to achieve these objectives.

Like other safety regulators around the world, CASA is cognisant of the need to ensure that safety-related considerations are at the forefront of our regulatory actions for the benefit of the aviation and wider community. Encouraging a positive safety culture across the aviation community is at the core of what we do.

The National Aviation Safety Plan (NASP) has been updated by the Australian Government. The NASP sets out the Australian Government’s safety action plan for the aviation industry to address key safety risks and challenges. The NASP captures the way in which we respond to safety risks and prioritise action to continually improve aviation safety in Australia, while also enhancing our safety systems oversight and investigation processes into the future.

In addition, the Aviation White Paper has further articulated the Australian Government’s policies on desired aviation outcomes in relation to safety, competitiveness, sustainability and efficiency to ensure the sector is appropriately positioned to deliver aviation services for the Australian public out to 2050.

CASA will continue to work closely with industry on the implementation of regulatory reforms and will stay abreast of changes within the aviation industry by carefully analysing safety and operational data to look for trends and emerging risks which need to be addressed.

CASA’s funding strategy

CASA receives funding from three major sources: a 3.556 cents per litre excise on aviation fuel consumed by all domestic aircraft (all of which is provided to CASA); a government annual appropriation; and regulatory services fees and levies.

CASA’s forward estimates incorporate anticipated revenue from the modernisation of regulatory services fees, annual aircraft registration, and the indexation of the commercial drone levy. Revenue from a levy on recreational drone registration has been removed from the forward estimates, along with full cost recovery of commercial drone registration.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to CASA for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by departmental (for CASA’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 - Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses for Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Civil Aviation Safety Authority resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July	117,729	102,624
Funds from government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	53,072	62,004
Total annual appropriations	53,072	62,004
Special appropriations		
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988</i>	126,906	131,315
<i>RPAS under s46A(4) of the Civil Aviation Act 1988</i>	1,000	1,000
Total special appropriations	127,906	132,315
Total funds from government	180,978	194,319
Funds from industry sources		
Regulatory service fees	12,500	12,500
Total funds from industry sources	12,500	12,500
Funds from other sources		
Interest	5,956	5,449
Other	753	998
Total funds from other sources	6,709	6,447
Total net resourcing for Civil Aviation Safety Authority	317,916	315,890
	2025-26	2026-27
Average staffing level (number)	832	832

Prepared on a resourcing (that is, appropriations available) basis.

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

a) Appropriation Bill (No. 1) 2026-2027.

CASA is not directly appropriated as it is a Corporate Commonwealth Entity (CCE). Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to CASA and are considered ‘departmental’ for all purposes.

1.3 Budget measures

Budget measures in Part 1 relating to CASA are detailed in the *Budget Paper No. 2 - Budget Measures* and are summarised below.

Table 1.2: Civil Aviation Safety Authority 2026-27 Budget measures

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

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Receipt measures						
Supporting Aviation Priorities	1.1					
Departmental receipt		-	(27,500)	(23,364)	(21,112)	(21,086)
Total		-	(27,500)	(23,364)	(21,112)	(21,086)
Total receipt measures						
Departmental		-	(27,500)	(23,364)	(21,112)	(21,086)
Total		-	(27,500)	(23,364)	(21,112)	(21,086)
Payment measures						
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension ^(a)	1.1					
Departmental payment		-	-	-	-	(1,143)
Total		-	-	-	-	(1,143)
Supporting Aviation Priorities	1.1					
Departmental payment		-	7,095	2,253	2,371	2,254
Total		-	7,095	2,253	2,371	2,254
Total payment measures						
Departmental		-	7,095	2,253	2,371	1,111
Total		-	7,095	2,253	2,371	1,111

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

a) This is a cross-portfolio measure. The full measure description and package details appear in the *Budget Paper No. 2 - Budget Measures* as 'various agencies' under the cross-portfolio section.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for CASA can be found at:

<https://www.casa.gov.au/sites/default/files/2025-10/casa-corporate-plan-2025-26.pdf>.

The most recent annual performance statement can be found at:

<https://www.casa.gov.au/sites/default/files/2025-11/casa-annual-report-2024-2025.pdf>.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Maximise aviation safety through a regulatory regime, detailed technical material on safety standards, comprehensive aviation industry oversight, risk analysis, industry consultation, education and training

Budgeted expenses for Outcome 1

This table shows how much CASA intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: Civil Aviation Safety Authority					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	53,072	62,004	57,039	56,822	58,271
Special appropriations					
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988</i>	127,200	131,700	135,000	138,500	142,000
<i>RPAS under s46A(4) of the Civil Aviation Act 1988</i>	1,000	1,000	1,024	1,050	1,076
VH Registration Levy	-	-	-	1,084	1,084
Expenses not requiring appropriation in the budget year	17,709	20,463	16,663	16,663	16,663
Revenues from industry sources					
Regulatory fees	12,500	12,500	17,612	17,754	17,754
Other income	1,000	1,000	1,000	1,000	1,000
Revenues from other independent sources	5,310	5,480	4,590	4,000	3,410
Total expenses for Program 1.1	217,791	234,147	232,928	236,873	241,258
Outcome 1 Totals by resource type					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	53,072	62,004	57,039	56,822	58,271
Special appropriations	128,200	132,700	136,024	139,550	143,076
Revenues from industry sources	-	13,500	18,612	18,754	18,754
Revenues from other independent sources	5,310	5,480	4,590	4,000	3,410
Expenses not requiring appropriation in the budget year	17,709	20,463	16,663	16,663	16,663
Total expenses for Outcome 1	204,291	234,147	232,928	235,789	240,174
	2025-26	2026-27			
Average staffing level (number)	832	832			

a) Expenses not requiring appropriation in the Budget year are made up of the operating result and timing of accruals.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current Corporate Plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

<p>Outcome 1: Maximise aviation safety through a regulatory regime, detailed technical material on safety standards, comprehensive aviation industry oversight, risk analysis, industry consultation, education and training</p>	
<p>Program 1.1: Civil Aviation Safety Authority The following three objectives represent the regulatory services produced by the program in delivering its outcome.</p> <p>1. Maintain and enhance a fair, effective, efficient and responsive aviation safety regulation system CASA will focus its efforts on maintaining, enhancing and promoting aviation safety, as set out in the <i>Civil Aviation Act 1988</i> and in accordance with all government directions. CASA’s work will centre on monitoring compliance, continuing the Regulatory Implementation Program, continuing to review the Australian administered airspace and continuing effective enforcement to secure compliance with safety standards, with a focus on responsiveness to material changes in the operating environment.</p> <p>2. Collaborative and proactive engagement with the aviation industry and wider community to promote and support aviation safety outcomes CASA maintains a constructive working relationship with other Australian Government agencies and promotes effective collaboration through consultation and communication with the wider aviation community. CASA engages in a clear, open and transparent manner with the aviation industry through its consultative forums, feedback channels, educational efforts and promotional campaigns, to continuously improve the regulatory framework and be a partner in supporting and facilitating operator-led safety management and promoting a positive aviation safety culture.</p> <p>3. Organisational improvement in service delivery and workforce planning CASA closely monitors its organisational performance and seeks to continually improve its operational activities, service delivery and other support functions. CASA is adopting a comprehensive quality management approach to drive continuous improvement across all facets of the organisation.</p>	
<p>Key Activities</p>	<ul style="list-style-type: none"> • Ensure the ongoing regulation, oversight and assurance of civil air operations in Australian territory and the operation of Australian aircraft outside Australian territory • Maintaining our international compliance and engagement in accordance with legal responsibilities and international agreements • Maintaining, enhancing and promoting civil aviation safety standards • Continuing to focus on strong stakeholder engagement • Supporting and growing our service delivery and workforce capabilities

Year	Performance measures	Expected performance results
Current Year 2025-26	Surveillance determined via a National Oversight Plan consisting of scheduled and response events informed by risk	Target: 90% of surveillance events are achieved as detailed in the National Oversight Plan Expected Results: Achieved
	Enforcement actions undertaken are fair, consistent, and transparent	Target: All decisions reviewed by the Administrative Review Tribunal and in the Federal Court are affirmed or not substantially varied in any material respect Expected Results: Achieved Target: All briefs are accepted by the Commonwealth Director of Public Prosecutions Expected Results: Achieved
	Number of fatalities	Target: Zero fatalities for Commercial Air Transport (CAT) Expected Results: Not achieved Target: Stable or reducing number of fatalities for: <ul style="list-style-type: none"> • commercial aviation crewed • non-commercial crewed • uncrewed Expected Results: Not achieved
	Number of accidents	Target: Stable or reducing accident rate per million departures for CAT Expected Results: Achieved Target: Stable or reducing number of accidents for: <ul style="list-style-type: none"> • commercial aviation crewed • non-commercial crewed • uncrewed Expected Results: Not achieved
	Number of serious incidents	Target: Stable or reducing serious incident rate per million departures for CAT Expected Results: Achieved Target: Stable or reducing number of serious incidents' for: <ul style="list-style-type: none"> • commercial aviation crewed • non-commercial crewed • uncrewed Expected Results: Not achieved

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	CASA's actions in the international sphere are in accordance with its legal responsibilities and international agreement arrangements	<p>Target: CASA uses appropriate global resources and arrangements to support its audit certification processes</p> <p>Expected Results: Achieved</p> <p>Target: CASA contributes to the development of the International Civil Aviation Organization (ICAO) standards and practices</p> <p>Expected Results: Achieved</p> <p>Target: CASA fulfilled all its obligations to ICAO under the Universal Safety Oversight Audit Program (USOAP) Continuous Monitoring Approach (CMA) Memorandum of Understanding (MoU)</p> <p>Expected Results: Achieved</p>
	CASA demonstrates excellence in development and implementation of the aviation safety regulatory framework	<p>Target: CASA adheres to government and CASA regulatory policies and aligns with International Civil Aviation Organization (ICAO) standards and recommended practices where appropriate</p> <p>Expected Results: Achieved</p> <p>Target: Regulatory development against the planned program is achieved</p> <p>Expected Results: Achieved</p>
	Clear, open, and transparent engagement with stakeholders, including the aviation industry to support the continuous improvement of an efficient and effective aviation safety regulatory framework	<p>Target: 100% of significant regulatory changes are publicly consulted and outcomes informed by industry feedback</p> <p>Expected Results: Achieved</p> <p>Target: CASA's stakeholder satisfaction and client sentiment shows a stable or increasing trend</p> <p>Expected Results: Achieved</p> <p>Target: CASA's education and safety promotion activities are measured and evaluated through a range of feedback mechanisms and show a stable or increasing trend</p> <p>Expected Results: Achieved</p>
	CASA undertakes workforce planning to ensure that appropriate investment is made in effective people management initiatives	<p>Target: CASA ensures its workforce is managed in accordance with workforce priorities as outlined in its Strategic Workforce Plan</p> <p>Expected Results: Achieved</p>

Year	Performance measures	Planned performance results
Current Year 2025-26 cont.	All regulatory services we deliver have defined timeframes that are followed	<p>Target: CASA establishes and publishes service delivery timeframes for 75% of services in 2025-26</p> <p>Expected Results: Achieved</p> <p>Target: CASA ensures 80% of regulatory service decisions are made in accordance with published service delivery timeframes</p> <p>Expected Results: Achieved</p>
	Improved service delivery through digital solutions	<p>Target: An increasing percentage of users who engage with CASA services via digital channels</p> <p>Expected Results: Achieved</p>
Year	Performance measures	Planned performance results
Budget Year 2026-27	CASA undertakes surveillance determined via a National Oversight Plan consisting of scheduled and response events informed by risk	90% of surveillance events are achieved as detailed in the National Oversight Plan
	Enforcement actions undertaken are timely, fair, consistent, and transparent	No decisions are overturned by the Administrative Review Tribunal or Federal Court based on a determination that CASA has been unfair or inconsistent in its enforcement actions
		CASA establishes and publishes timeframes to complete investigations
		100% of administrative enforcement decisions to vary, suspend or cancel a civil aviation authorisation (other than an aviation medical certificate) are published on the CASA website within 21 days of the decision being handed down
	Improve the safety of Australian aviation operations across all sectors	Zero fatalities for Commercial Air Transport (CAT)
		Stable or reducing number of fatalities for commercial crewed aviation
		Stable or reducing number of fatalities for non-commercial aviation
		Stable or reducing accident rate per million departures for CAT
		Stable or reducing number of accidents for commercial crewed aviation
		Stable or reducing number of accidents for non-commercial aviation
Stable or reducing number of accidents for uncrewed aviation		
Stable or reducing serious incident rate per million departures for CAT		
Stable or reducing number of serious incidents for: commercial crewed aviation		

Year	Performance measures	Planned performance results
		Stable or reducing number of serious incidents for non-commercial aviation
Budget Year 2026-27	Improve the safety of Australian aviation operations across all sectors	Stable or reducing number of serious incidents for uncrewed aviation
	CASA's actions in the international sphere are in accordance with its legal responsibilities and international agreement arrangements	Through ICAO technical panel representation, CASA contributes to the development of ICAO standards and recommended practices CASA fulfilled all its obligations to ICAO under the Universal Safety Oversight Audit Program (USOAP) Continuous Monitoring Approach (CMA) Memorandum of Understanding (MoU)
	CASA develops and implements the aviation safety regulatory system	CASA adheres to Australian Government regulatory policies Regulatory development and implementation against the planned Forward Regulatory Program is achieved
	Clear, open, and transparent engagement with stakeholders, including the aviation industry to support the continuous improvement of an efficient and effective aviation safety regulatory framework	100% of significant regulatory changes are publicly consulted and outcomes informed by industry feedback
		CASA's stakeholder satisfaction and client sentiment shows a stable or increasing trend
		CASA's education and safety promotion activities are measured and evaluated through a range of feedback mechanisms and show a stable or increasing trend
	CASA undertakes workforce planning to ensure that appropriate investment is made in effective people management initiatives	CASA ensures its workforce is managed in accordance with workforce priorities
	All regulatory services we deliver have defined timeframes that are followed	CASA ensures that 80% of regulatory service decisions are made in accordance with published service delivery timeframes for all regulatory services
	Improved service delivery through digital solutions	An increasing percentage of users who engage with CASA services via digital channels
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Budgeted Departmental Income Statement

CASA is anticipating a \$17.7 million operating deficit in 2025-26. The increase in operating loss for 2025-26 of \$3.0 million is a conservative estimate of the revenue impact from the ongoing uncertainty in the supply of aviation fuel excise due to the Middle East conflict with major Australian airlines indicating that they will be reducing the number of domestic flights.

CASA is budgeting for a \$20.5 million operating deficit in 2026-27, and operating deficits across the forward estimates of \$16.7 million in 2027-28, \$16.7 million in 2028-29 and \$16.7 million in 2029-30.

Revenue and Expenses

Total revenue is estimated to increase by \$13.7 million from \$200.0 million in 2025-26 to \$213.7 million in 2026-27. The increase in revenue between financial years is primarily due to:

- increase in appropriation of \$8.9 million net supplementary funding
- increase in aviation fuel excise of \$4.5 million.

Total expenses are estimated to increase in 2026-27 by \$16.4 million to \$234.1 million.

The main movements in the major expense categories are:

- employee expenses are expected to increase by \$6.9 million for 2026-27 predominantly reflecting CASA's Enterprise Agreement
- depreciation expenses are expected to decrease by \$0.3 million for 2026-27 reflecting a decrease in capital purchases
- supplier expenses are expected to increase by \$9.8 million for 2026-27.

Budgeted departmental balance sheet

CASA's net asset (or equity) position for 2026-27 is forecast to decrease by \$20.5 million from 2025-26, representing the anticipated budget deficit of \$20.5 million for 2026-27.

Total budgeted assets of \$171.2 million in 2026-27 represents a decrease of \$21.0 million from the estimated 2025-26 closing position, primarily due to a decrease in investments of \$20.7 million, reflecting the budget deficit of \$20.5 million. CASA's financial assets are budgeted to further decrease over the forward estimates as a result of the budgeted deficits in the forward years.

Total budgeted liabilities of \$101.7 million in 2026-27 represents a planned decrease of \$0.5 million from the estimated 2025-26 closing position, primarily driven by a planned decrease in lease liabilities of \$2.2 million representing amortisation of lease liabilities. CASA's primary liability continues to be lease liabilities of \$50.5 million and accrued employee leave entitlements of \$45.5 million.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	154,935	161,797	168,248	174,959	181,938
Suppliers	43,142	52,968	45,682	41,937	39,965
Depreciation and amortisation	17,653	17,337	17,025	18,228	17,842
Finance costs	2,061	2,045	1,973	1,749	1,513
Total expenses	217,791	234,147	232,928	236,873	241,258
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	12,500	12,500	17,612	17,754	17,754
Interest	5,310	5,480	4,590	4,000	3,410
Other	1,000	1,000	1,000	1,000	1,000
Total own-source revenue	18,810	18,980	23,202	22,754	22,164
Net (cost of)/contribution by services	(198,981)	(215,167)	(209,726)	(214,119)	(219,094)
Revenue from government	181,272	194,704	193,063	197,456	202,431
Surplus/(deficit) attributable to the Australian Government	(17,709)	(20,463)	(16,663)	(16,663)	(16,663)
Total comprehensive income/(loss)	(17,709)	(20,463)	(16,663)	(16,663)	(16,663)
Total comprehensive income/(loss) attributable to the Australian Government	(17,709)	(20,463)	(16,663)	(16,663)	(16,663)

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	10,000	10,000	10,000	10,000	10,000
Trade and other receivables	1,409	1,906	2,632	2,635	2,663
Other investments	92,624	71,929	55,320	43,636	25,773
Other financial assets	1,201	1,232	1,071	965	858
Total financial assets	105,234	85,067	69,023	57,236	39,294
Non-financial assets					
Land and buildings	48,892	47,864	40,317	32,770	26,177
Property, plant and equipment	5,879	12,271	13,467	11,857	17,291
Intangibles	28,976	22,086	20,901	16,722	11,719
Other non-financial assets	3,195	3,890	3,369	3,089	2,974
Total non-financial assets	86,942	86,111	78,054	64,438	58,161
Total assets	192,176	171,178	147,077	121,674	97,455
LIABILITIES					
Payables					
Suppliers	2,780	3,383	2,931	2,687	2,619
Other payables	1,843	2,325	3,701	3,811	3,906
Total payables	4,623	5,708	6,632	6,498	6,525
Interest bearing liabilities					
Leases	52,723	50,501	41,385	31,995	23,595
Total interest bearing liabilities	52,723	50,501	41,385	31,995	23,595
Provisions					
Employee provisions	44,876	45,478	46,232	47,016	47,833
Total provisions	44,876	45,478	46,232	47,016	47,833
Total liabilities	102,222	101,687	94,249	85,509	77,953
Net assets	89,954	69,491	52,828	36,165	19,502
EQUITY*					
Parent entity interest					
Contributed equity	3,295	3,295	3,295	3,295	3,295
Reserves	10,905	10,905	10,905	10,905	10,905
Retained surplus (accumulated deficit)	75,754	55,291	38,628	21,965	5,302
Total parent entity interest	89,954	69,491	52,828	36,165	19,502
Total equity	89,954	69,491	52,828	36,165	19,502

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	75,754	10,905	3,295	89,954
Adjusted opening balance	75,754	10,905	3,295	89,954
Comprehensive income				
Surplus/(deficit) for the period	(20,463)	-	-	(20,463)
Total comprehensive income	(20,463)	-	-	(20,463)
of which:				
Attributable to the Australian Government	(20,463)	-	-	(20,463)
Estimated closing balance as at 30 June 2027	55,291	10,905	3,295	69,491
Closing balance attributable to the Australian Government	55,291	10,905	3,295	69,491

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	53,072	62,004	57,039	56,822	58,271
Receipts from government	127,906	132,315	135,262	140,581	144,112
Sale of goods and rendering of services	13,451	13,748	19,735	19,545	19,536
Interest	5,956	5,449	4,751	4,106	3,517
Net GST received	4,608	5,390	4,567	4,188	3,964
Other	1,052	1,000	1,000	1,000	1,000
Total cash received	206,045	219,906	222,354	226,242	230,400
Cash used					
Employees	158,138	160,713	166,526	174,076	181,026
Suppliers	48,766	59,810	51,859	47,819	45,644
Interest payments on lease liability	2,061	2,045	1,973	1,749	1,513
Total cash used	208,965	222,568	220,358	223,644	228,183
Net cash from/(used by) operating activities	(2,920)	(2,662)	1,996	2,598	2,217
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	3,435	9,096	9,489	4,892	11,680
Total cash used	3,435	9,096	9,489	4,892	11,680
Net cash from/(used by) investing activities	(3,435)	(9,096)	(9,489)	(4,892)	(11,680)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	8,750	8,937	9,116	9,390	8,400
Total cash used	8,750	8,937	9,116	9,390	8,400
Net cash from/(used by) financing activities	(8,750)	(8,937)	(9,116)	(9,390)	(8,400)
Net increase/(decrease) in cash held	(15,105)	(20,695)	(16,609)	(11,684)	(17,863)
Cash and cash equivalents at the beginning of the reporting period	117,729	102,624	81,929	65,320	53,636
Cash and cash equivalents at the end of the reporting period	102,624	81,929	65,320	53,636	35,773

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources	3,435	9,096	9,489	4,892	11,680
TOTAL	3,435	9,096	9,489	4,892	11,680
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	3,435	9,096	9,489	4,892	11,680
Total cash used to acquire assets	3,435	9,096	9,489	4,892	11,680

Prepared on Australian Accounting Standards basis.

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

	Asset Category			Total \$'000
	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	
As at 1 July 2026				
Gross book value	-	7,546	91,769	99,315
Gross book value - ROU assets	83,045	793	-	83,838
Accumulated depreciation/amortisation and impairment	-	(1,681)	(62,793)	(64,474)
Accumulated depreciation/amortisation and impairment - ROU assets	(34,153)	(779)	-	(34,932)
Opening net book balance	48,892	5,879	28,976	83,747
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - other	-	7,431	1,665	9,096
By purchase - other - ROU assets	6,715	-	-	6,715
Total additions	6,715	7,431	1,665	15,811
Other movements				
Depreciation/amortisation expense	-	(1,039)	(8,555)	(9,594)
Depreciation/amortisation on ROU assets	(7,743)	-	-	(7,743)
Total other movements	(7,743)	(1,039)	(8,555)	(17,337)
As at 30 June 2027				
Gross book value	-	14,977	93,434	108,411
Gross book value - ROU assets	89,760	793	-	90,553
Accumulated depreciation/amortisation and impairment	-	(2,720)	(71,348)	(74,068)
Accumulated depreciation/amortisation and impairment - ROU assets	(41,896)	(779)	-	(42,675)
Closing net book balance	47,864	12,271	22,086	82,221

Prepared on Australian Accounting Standards basis.

Creative Australia

Entity resources and planned performance

Creative Australia

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Creative Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

Creative Australia is the Australian Government's principal arts investment, development, funding, and advisory body with a purpose to champion and invest in arts and creativity for a dynamic and creative Australia. Creative Australia has a national leadership role in supporting and building Australia's cultural infrastructure by ensuring local and global audiences enjoy the benefits of thriving, dynamic and sustainable cultural and creative industries. Creative Australia achieves this by:

- investing in artists and organisations through grants, fellowships and awards that enable art to be created and experienced
- advocating for the social, cultural and economic value of the arts and creativity
- advising government on matters connected with the arts
- managing government-directed initiatives and frameworks in support of the arts
- delivering strategic development activity that builds industry capacity, increases markets and audiences for Australian creative work and enables more people to be inspired by and benefit from their creative engagement
- conducting research and analysis that deepens the understanding of the role and value of arts and creativity
- encouraging, facilitating and recognising public sector, private sector, philanthropic and commercial support for, and investment in the arts
- supporting artists, creative and cultural workers by providing advice on issues of pay, safety and welfare in the arts and culture sector
- collaborating with state, territory and local governments
- partnering with others to increase investment in and support for creativity.

Creative Australia was formally established under the *Creative Australia Act 2023*. The functions of the former Australia Council for the Arts were significantly expanded to become Creative Australia, as part of the Australian Government's National Cultural Policy - *Revive: A place for every story, a story for every place*.

The *Creative Australia Act 2023* and subsequent *Creative Australia Amendment (Implementation of Revive) Act 2024* set out the agency's functions and governance, including establishing Creative Workplaces and Music Australia in 2023, First Nations Arts, a dedicated First Nations Board in 2024 and Writing Australia in 2025. These bodies, as well as new investment in the Creative Futures Fund, and continuing responsibility for the Australian Cultural Fund, are critical in building partnerships and expertise that will support artists directly and benefit Australian audiences.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to Creative Australia for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and departmental (for Creative Australia’s operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses for Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Creative Australia resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July	31,606	32,172
Funds from government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	311,790	326,539
Total annual appropriations	311,790	326,539
Total funds from government	311,790	326,539
Funds from other sources		
Interest	4,500	1,000
Other	14,882	11,962
Total funds from other sources	19,382	12,962
Total net resourcing for Creative Australia	362,778	371,673
	2025-26	2026-27
Average staffing level (number)	159	163

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

a) Appropriation Bill (No. 1) 2026-2027.

Creative Australia is not directly appropriated as it is a Commonwealth Corporate Entity (CCE). Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to Creative Australia and are considered ‘departmental’ for all purposes.

1.3 Budget measures

Budget measures relating to Creative Australia are detailed in the *Budget Paper No. 2 - Budget Measures* and are summarised below.

Table 1.2: Creative Australia 2026-27 Budget measures

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

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures						
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension ^(a)	1.1					
Departmental payment		-	-	-	-	(1,614)
Total		-	-	-	-	(1,614)
Total payment measures						
Departmental		-	-	-	-	(1,614)
Total		-	-	-	-	(1,614)

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

a) This is a cross-portfolio measure. The full measure description and package details appear in *Budget Paper No. 2 - Budget Measures* as 'various agencies' under the cross-portfolio section.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for Creative Australia can be found at:
[creative.gov.au/sites/creative-australia/files/documents/2025-08/Creative Australia Corporate Plan 2024-29_FA_Tagged_2_compressed.pdf](https://creative.gov.au/sites/creative-australia/files/documents/2025-08/Creative%20Australia%20Corporate%20Plan%202024-29_FA_Tagged_2_compressed.pdf)

The most recent annual performance statement can be found at:
https://creative.gov.au/sites/creative-australia/files/documents/2025-10/Creative%20Australia%20Annual_Report_2024-2025.pdf

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Local and global audiences enjoy the benefits of thriving, dynamic and sustainable cultural and creative industries supported through investment, development, partnerships, advice and recognition for Australian artists and arts organisations

Budgeted expenses for Outcome 1

This table shows how much Creative Australia intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: To champion and invest in arts and creativity for a dynamic creative Australia					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	311,790	326,539	333,452	339,574	346,966
Revenues from other independent sources	19,382	12,962	13,574	12,985	13,598
Total expenses for Program 1.1	331,172	339,501	347,026	352,559	360,564
Outcome 1 Totals by resource type					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	311,790	326,539	333,452	339,574	346,966
Revenues from other independent sources	19,382	12,962	13,574	12,985	13,598
Total expenses for Outcome 1	331,172	339,501	347,026	352,559	360,564
	2025-26	2026-27			
Average staffing level (number)	159	163			

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Local and global audiences enjoy the benefits of thriving, dynamic and sustainable cultural and creative industries supported through investment, development, partnerships, advice and recognition for Australian artists and arts organisations		
Program 1.1: To champion and invest in arts and creativity for a dynamic creative Australia		
Key activities^(a)	<ul style="list-style-type: none"> • Administering the government’s National Performing Arts Partnership Framework • Administering government programs, including National Regional Touring Programs and the Visual Arts, Craft and Design Partnership Framework • Undertaking research and knowledge management activity to inform policy and program analysis and awareness of Australia’s arts sector • Delivering an integrated suite of programs that support artists and arts organisations across the arts sector, including: <ul style="list-style-type: none"> ○ Peer assessed and industry advised grant funding for individual artists, groups and arts organisations ○ Four Year core program funding for small-to-medium arts organisations ○ Strategic national and international market, audience and artistic development activity ○ Capacity building activity for arts workers and organisations ○ First Nations arts initiatives • Implementing the government’s National Cultural Policy - <i>Revive</i>, including investments for: <ul style="list-style-type: none"> ○ Music Australia ○ Creative Workplaces ○ First Nations Arts ○ Creative Futures Fund ○ Writing Australia, and ○ The Australian Cultural Fund 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Annual attendances at Creative Australia funded activities in Australia	15 million Target expected to be met
	Number of artists and creative organisations funded primarily to create works, and total investment value	400 artists or organisations with \$15 million investment Target expected to be met
	Number of arts workers and creative organisations supported primarily to develop capability and practice, and total investment value	600 arts workers or creative organisations with \$13 million investment Target expected to be met

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Total number First Nations artists and First Nations-led creative organisations supported, and total investment value	300 First Nations artists or First Nations-led organisations with \$30 million investment Target expected to be met
	Number of artists and creative organisations supported to present work or collaborate internationally each year	250 artists or organisations Target expected to be met
	Private investment directly facilitated through Creative Australia platforms and incentives	\$11 million Target expected to be met
Year	Performance measures	Planned performance results
Budget Year 2026-27	Annual attendances at Creative Australia funded activities in Australia	15 million
	Number of artists and creative organisations funded primarily to create works, and total investment value	525 artists or organisations with \$20 million investment
	Number of arts workers and creative organisations supported primarily to develop capability and practice, and total investment value	600 arts workers or creative organisations with \$13 million investment
	Total number First Nations artists and First Nations-led creative organisations supported, and total investment value	350 First Nations artists or First Nations-led organisations with \$35 million investment
	Number of artists and creative organisations supported to present work or collaborate internationally each year	250 artists or organisations
	Private investment directly facilitated through Creative Australia platforms and incentives	\$12 million
Forward Estimates 2027-30	This is to be reassessed for the next budget when there is more clarity on the impact of the various new activities implemented by Creative Australia in line with the National Cultural Policy	This is to be reassessed for the next budget when there is more clarity on the impact of the various new activities implemented by Creative Australia in line with the National Cultural Policy
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

a) Refer to key activities that are reflected in the 2025-29 Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of Creative Australia’s finances for the 2026-27 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Creative Australia’s 2026-27 Budget has been built on the principle of a balanced, breakeven budget, that is, annual expense matches the annual revenue forecast to be received.

Comprehensive income statement

Creative Australia’s base appropriation will increase by \$14.7 million in 2026-27, from \$311.8 million to \$326.5 million. The increase is due to the continued implementation of the National Cultural Policy - *Revive* - notably comprising the implementation of new programs for Music Australia and First Nations Arts, together with indexation (net of the applicable annual efficiency dividend).

Other revenue of \$13.0 million for 2026-27 includes returned grant monies, interest income of \$1m and notably, donations to the Australian Cultural Fund of \$11m.

Creative Australia’s total expenses are budgeted at \$339.3 million for 2026-27, compared to \$331.0 million in 2025-26 and comprise:

- Grant expenditure of \$286.9 million budgeted to support individual artists, National Performing Arts Partnership Framework organisations, small to medium arts organisations and for initiatives to increase national and international audiences and markets for Australian arts. Budgeted expenditure will increase by \$8.8 million, due to indexation and the continued implementation of the National Cultural Policy - *Revive*.
- Supplier expenses of \$20.7 million, will decrease by \$2.4 million in 2026-27 due to targeted savings measures focused on operational efficiency.
- Employee benefits expense of \$28.4 million, will increase by \$1.6 million in 2026-27 due to the continued implementation of *Revive*, together with expected annual salary increases.
- Depreciation and amortisation expenses of \$3.1 million in 2026-27 are \$0.1 million higher than in 2025-26 due to planned capital expenditure.

Budgeted departmental balance sheet

Financial assets are budgeted at \$36.1 million with cash and cash equivalent balances expected to be \$32.7 million by the end of 2026-27.

Non-financial assets are budgeted to decrease to \$22.0 million due to depreciation of \$3.1 million offsetting capital expenditure of \$0.8 million. The capital expenditure investment in 2026-27 is predominantly computer and other equipment.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-2 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	26,830	28,411	29,405	30,434	30,619
Suppliers ^(a)	23,103	20,728	20,448	19,378	23,734
Grants	278,047	286,939	293,740	299,157	304,777
Depreciation and amortisation ^(a)	2,967	3,106	3,020	3,079	1,321
Finance costs ^(a)	105	76	46	13	-
Total expenses	331,052	339,260	346,659	352,061	360,451
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Interest	4,500	1,000	1,000	1,000	1,000
Other	14,882	11,962	12,574	11,985	12,598
Total own-source revenue	19,382	12,962	13,574	12,985	13,598
Total own-source income	19,382	12,962	13,574	12,985	13,598
Net (cost of)/contribution by services	(311,670)	(326,298)	(333,085)	(339,076)	(346,853)
Revenue from government	311,790	326,539	333,452	339,574	346,966
Total comprehensive income/(loss) attributable to the Australian Government	120	241	367	498	113
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss)-as per statement of Comprehensive Income	120	241	367	498	113
<i>plus: depreciation/amortisation expenses for ROU assets^{(a)(b)}</i>	1,797	1,797	1,797	1,797	483
<i>less: lease principal repayments^{(a)(b)}</i>	(1,917)	(2,038)	(2,164)	(2,295)	(596)
Net Cash Operating Surplus/(Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- a) Existing lease agreements for ROU assets expire in 2029-30. Impacted budget lines will be subsequently updated closer to time as information becomes available.
- b) Applies to leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	32,172	32,730	33,579	34,324	34,763
Trade and other receivables	3,319	3,319	3,319	3,319	3,319
Total financial assets	35,491	36,049	36,898	37,643	38,082
Non-financial assets					
Land and buildings ^(a)	20,324	17,872	15,466	13,011	12,136
Property, plant and equipment	2,668	2,785	2,611	2,580	2,538
Intangibles	147	126	61	5	-
Other non-financial assets	1,205	1,206	1,205	1,205	1,205
Total non-financial assets	24,344	21,989	19,343	16,801	15,879
Total assets	59,835	58,038	56,241	54,444	53,961
LIABILITIES					
Payables					
Suppliers	3,264	3,264	3,264	3,264	3,264
Grants	7,033	7,033	7,033	7,033	7,033
Other payables	4,674	4,674	4,674	4,674	4,674
Total payables	14,971	14,971	14,971	14,971	14,971
Interest bearing liabilities					
Leases ^(a)	7,093	5,055	2,891	596	-
Total interest bearing liabilities	7,093	5,055	2,891	596	-
Provisions					
Employee provisions	3,492	3,492	3,492	3,492	3,492
Other provisions	786	786	786	786	786
Total provisions	4,278	4,278	4,278	4,278	4,278
Total liabilities	26,342	24,304	22,140	19,845	19,249
Net assets	33,493	33,734	34,101	34,599	34,712
EQUITY					
Parent entity interest					
Contributed equity	2,612	2,612	2,612	2,612	2,612
Reserves	21,996	21,996	21,996	21,996	21,996
Retained surplus (accumulated deficit)	8,885	9,126	9,493	9,991	10,104
Total parent entity interest	33,493	33,734	34,101	34,599	34,712
Total equity	33,493	33,734	34,101	34,599	34,712

Prepared on Australian Accounting Standards basis.

- a) Existing lease agreements for ROU assets expire in 2029-30. Impacted budget lines will be subsequently updated closer to time as information becomes available.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026					
Balance carried forward from previous period	8,885	10,129	11,867	2,612	33,493
Adjusted opening balance	8,885	10,129	11,867	2,612	33,493
Comprehensive income					
Surplus/(deficit) for the period	241	-	-	-	241
Total comprehensive income	241	-	-	-	241
Estimated closing balance as at 30 June 2027	9,126	10,129	11,867	2,612	33,734
Closing balance attributable to the Australian Government	9,126	10,129	11,867	2,612	33,734

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	311,790	326,539	333,452	339,574	346,966
Interest	4,500	1,000	1,000	1,000	1,000
Net GST received	26,215	27,400	28,546	26,198	30,011
Other	14,882	11,962	12,574	11,985	12,598
Total cash received	357,387	366,901	375,572	378,757	390,575
Cash used					
Employees	26,830	28,411	29,405	30,434	30,619
Suppliers ^(a)	23,103	20,729	20,447	19,378	23,734
Net GST paid	26,215	27,400	28,546	26,198	30,011
Interest payments on lease liability ^(a)	105	76	46	13	-
Other	278,047	286,939	293,740	299,157	304,777
Total cash used	354,300	363,555	372,184	375,180	389,141
Net cash from/(used by) operating activities	3,087	3,346	3,388	3,577	1,434
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	604	750	375	537	399
Total cash used	604	750	375	537	399
Net cash from/(used by) investing activities	(604)	(750)	(375)	(537)	(399)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability ^(a)	1,917	2,038	2,164	2,295	596
Total cash used	1,917	2,038	2,164	2,295	596
Net cash from/(used by) financing activities	(1,917)	(2,038)	(2,164)	(2,295)	(596)
Net increase/(decrease) in cash held	566	558	849	745	439
Cash and cash equivalents at the beginning of the reporting period	31,606	32,172	32,730	33,579	34,324
Cash and cash equivalents at the end of the reporting period	32,172	32,730	33,579	34,324	34,763

Prepared on Australian Accounting Standards basis.

a) Existing lease agreements for ROU assets expire in 2029-30. Impacted budget lines will be subsequently updated closer to time as information becomes available.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources ^(a)	604	750	375	537	399
TOTAL	604	750	375	537	399
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	604	750	375	537	399
Total cash used to acquire assets	604	750	375	537	399

Prepared on Australian Accounting Standards basis.

a) Funded from annual appropriations and may include donations, gifts or similar contribution; internally developed assets; and proceeds from the sale of assets.

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

	Asset Category				Total \$'000
	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	
As at 1 July 2026					
Gross book value	149	15,023	6,890	1,128	23,190
Gross book value - ROU assets	-	17,382	-	-	17,382
Accumulated depreciation/amortisation and impairment	-	(937)	(4,222)	(981)	(6,140)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(11,293)	-	-	(11,293)
Opening net book balance	149	20,175	2,668	147	23,139
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^{a)}	-	51	649	50	750
Total additions	-	51	649	50	750
Other movements					
Depreciation/amortisation expense	-	(706)	(532)	(71)	(1,309)
Depreciation/amortisation on ROU assets	-	(1,797)	-	-	(1,797)
Total other movements	-	(2,503)	(532)	(71)	(3,106)
As at 30 June 2027					
Gross book value	149	15,074	7,539	1,178	23,940
Gross book value - ROU assets	-	17,382	-	-	17,382
Accumulated depreciation/amortisation and impairment	-	(1,643)	(4,754)	(1,052)	(7,449)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(13,090)	-	-	(13,090)
Closing net book balance	149	17,723	2,785	126	20,783

Prepared on Australian Accounting Standards basis.

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

High Speed Rail Authority

Entity resources and planned performance

High Speed Rail Authority

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High Speed Rail Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The *High Speed Rail Authority Act 2022* (the HSRA Act) established the High Speed Rail Authority (HSRA) to oversee the planning, development and construction of a high speed rail network in Australia.

The HSRA has been provided with funding of \$659.6 million over three years to complete the Development Phase for the Newcastle to Sydney High Speed Rail Project, the first stage of the national high speed rail network.

The Development Phase includes securing time-critical environmental and planning approvals, as well as the use of Early Contractor Involvement to develop design, schedule and provide a detailed budget for delivery. Ongoing community, stakeholder and industry feedback will continue to help shape the project as it passes through a range of communities, regions and landscapes.

The Accountable Authority of the HSRA is its five member Board. The HSRA's purpose and strategic goals are available in the HSRA's 2025-26 to 2028-29 Corporate Plan, published on the HSRA's website.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to HSRA for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the government or the public) and departmental (for the HSRA’s operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses for Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: High Speed Rail Authority resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July	17,016	6,609
Funds from government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	7,505	382,388
Total annual appropriations	7,505	382,388
Amounts received from related entities		
Amounts from portfolio department ^(b)	9,607	-
Total amounts received from related entities	9,607	-
Total funds from government	17,112	382,388
Funds from other sources		
Interest	714	12,970
Total net resourcing for HSRA	34,842	401,967
	2025-26	2026-27
Average staffing level (number)	33	56

Prepared on a resourcing (that is, appropriations available) basis.

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

a) Appropriation Bill (No. 1) 2026-2027.

b) Funding provided by the portfolio department that is not specified within the Annual Appropriation Bills as a payment to the HSRA.

HSRA is not directly appropriated as it is a Corporate Commonwealth Entity (CCE). Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to HSRA and are considered ‘departmental’ for all purposes.

1.3 Budget measures

Budget measures in Part 1 relating to HSRA are detailed in the *Budget Paper No. 2 - Budget Measures* and are summarised below.

Table 1.2: Entity 2026-27 Budget measures

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

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures					
Building a Better Future Through Considered Infrastructure Investment ^(a)					
1.1					
Departmental payment	9,607	382,388	267,577	-	-
Total	9,607	382,388	267,577	-	-
Total payment measures					
Departmental	9,607	382,388	267,577	-	-
Total	9,607	382,388	267,577	-	-

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

a) This was a decision taken but not yet announced in the 2025-26 MYEFO

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the HSRA can be found at:

<https://media.caapp.com.au/pdf/9fASD71ilk1b/ca73f386-a707-48d0-b9a1-09f420e3f1f5/HSRA%20Corporate%20Plan%202025-26%20to%202028-29%20-%20August%202025.pdf>

The most recent annual performance statement can be found at:

<https://media.caapp.com.au/pdf/UWNF9YMN9SU9/cd18c8c1-95e7-41d1-8d3d-b1e957c44e4b/1.%20HSRA%20Annual%20Report.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Developing a high speed rail network between capital cities and key regional centres through policy development and planning, national coordination and strategic advice to enhance Australia’s long term rail investment

Budgeted expenses for Outcome 1

This table shows how much HSRA intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1^(a)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: High Speed Rail Authority					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	7,505	382,388	267,577	-	-
Payment from related entities	9,607	-	-	-	-
Revenues from other independent sources	714	12,970	9,076	-	-
Total expenses for Program 1.1	17,826	395,358	276,653	-	-
Outcome 1 Totals by resource type					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	7,505	382,388	267,577	-	-
Payment from related entities	9,607	-	-	-	-
Revenues from other independent sources	714	12,970	9,076	-	-
Total expenses for Outcome 1	17,826	395,358	276,653	-	-
<hr/>					
Average staffing level (number)	2025-26 33	2026-27 56			

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

a) Total expenses do not include 'expenses not requiring appropriation in the budget year 2026-2027'.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Developing a high speed rail network between capital cities and key regional centres through policy development and planning, national coordination and strategic advice to enhance Australia’s long term rail investment	
Program 1.1: High Speed Rail Authority Advice supports the Australian Government’s objectives for high speed rail	
Key activities	<ul style="list-style-type: none"> • Undertake an organisational transition to ensure the High Speed Rail Authority (the Authority) has the capability and resources required to manage the development and delivery of the Newcastle to Sydney stage of the National High Speed Rail network (the Project). • Engage productively and collaboratively with stakeholders, including: <ul style="list-style-type: none"> ○ Relevant Commonwealth, state and local government agencies and corporate entities; ○ Indigenous communities; ○ Business and environment groups, union representatives, industry peak bodies, regulators; and ○ Members of the public. • Engage key Advisers including experts in Australia and internationally to support the Authority during the development phase and ensure advice and recommendations represent best practice with regards to high speed rail design, costing and delivery, as well as interoperability, technology, safety and sustainability. • Commence the planning approval process and preparation of an environmental impact statement for corridor works. • Prepare property acquisition plan. • Undertake an Early Contractor Involvement (ECI) process for a number of work packages. • Consult, liaise and negotiate with States and Territories and other relevant parties to identify rail corridors and set up agreements where practicable to protect the corridors. • Conduct market appetite sounding for funding and financing opportunities for the project. • Test the validity of the Business Case based on the latest information gained through the ECI process, environmental and stakeholder interface engagements to confirm the robustness of the outcomes.

Year	Performance measures	Expected performance results
Current Year 2025-26	Consult, liaise and negotiate with States and Territories and other relevant parties to identify rail corridors and set up agreements where necessary to protect the corridors	Target: Activities undertaken by June 2026 Target result: In progress. Work continuing as required
	Conduct market appetite sounding for private financing of rolling stock and rail systems packages	Target: Market sounding completed by December 2025 Target result: In progress. Work continuing as required.
	Develop an organisational transition strategy to ensure the Authority has the capability and resources required to manage the development and delivery of the Newcastle to Sydney stage of the national high speed rail network	Target: Strategy in place by September 2025 Target result: Completed
	Complete development of communications strategy	Target: Communications strategy in place by December 2025 Target result: Completed
Year	Performance measures	Planned performance results
Budget Year 2026-27	Obtain necessary Commonwealth and jurisdictional approvals which includes designation that this is a State Significant Project under the planning regime.	Agreements in place by Q4 2026.
	Undertake market sounding process with key market suppliers and advisors.	Market sounding completed by Q4 2026.
	Procure all development phase key advisors.	Appoint project development phase key advisors by Q4 2026.
	Lodge state and federal environmental scoping report for the project.	Lodge application for planning approval by Q1 2027.
	Complete expression of interest process for early contractor involvement and commence process for planned work packages for the project.	Early contractor involvement contractors selected by Q3 2026.
	Commence preparation of environmental impact statement to achieve environmental planning approval for the project.	Environmental impact statement commenced by Q2 2027.
	Complete preparation of property acquisition plan.	Plan completed by Q1 2027.
	Consultation to identify rail corridors commenced with all impacted States and Territories.	Consultation commenced by Q3 2026.

Year	Performance measures	Planned performance results
Forward Estimates 2027-30	Obtain Commonwealth and State approval for WSI to Newcastle concept and detail approval for the construction of Area Package 1 (AP1), Trains, Systems and System Integration (TSSI) and Advanced Manufacturing Facility (AMF) packages.	Approvals in place by Q1 2028.
	Complete Development Phase activities.	Complete Development Phase activities by Q2 2028.
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

The HSRA is budgeting for an approved operating loss of \$10.8m in 2025-26 excluding depreciation expenses and principal repayments relating to leases under AASB 16, with broadly break-even positions in forward year estimates.

The HSRA received funding of \$9.6 million in 2025-26 from the portfolio department. The HSRA will receive appropriations of \$382.4 million in 2026-27 and \$267.6 million in 2027-28 to undertake the detailed work required to lock in the design, approvals process, scope and cost as part of the Newcastle to Sydney high speed rail project development phase.

Budgeted income for 2026-27 is estimated to be \$395.4 million, consisting of \$382.4 million revenue from government and \$13.0 million in interest revenue.

In 2026-27, the HSRA's total budgeted expenses are projected to be \$395.4 million. This includes \$28.6 million in employee benefit expenses, \$365.8 million in supplier expenses, and \$0.9 million in depreciation and amortisation expenses. Supplier expenses cover contracted services, consultancy, travel and other costs, while depreciation and amortisation expenses primarily relate to right-of-use assets associated with the lease for HSRA's North Sydney, Newcastle and Canberra offices.

The HSRA's major assets consist of \$8.2 million in cash and receivables and \$0.9 million in non-financial assets. Major liabilities include \$3.3 million in payables, \$1.3 million in employee provision and \$0.6 million relating to leases.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	8,703	28,588	26,790	-	-
Suppliers	18,806	365,835	249,394	-	-
Depreciation and amortisation ^(a)	1,051	909	448	-	-
Finance costs	27	26	15	-	-
Total expenses	28,587	395,358	276,647	-	-
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Interest	714	12,970	9,076	-	-
Total own-source revenue	714	12,970	9,076	-	-
Total own-source income	714	12,970	9,076	-	-
Net (cost of)/contribution by services	(27,931)	(382,388)	(267,571)	-	-
Revenue from government	17,112	382,388	267,577	-	-
Surplus/(deficit) attributable to the Australian Government	(10,761)	-	6	-	-
Total comprehensive income/(loss)	(10,761)	-	6	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(10,761)	-	6	-	-
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(10,761)	-	6	-	-
<i>plus: depreciation/amortisation expenses for ROU assets^(a)</i>	754	741	410	-	-
<i>less: lease principal repayments^(a)</i>	812	561	416	-	-
Net Cash Operating Surplus/ (Deficit)	(10,847)	207	-	-	-

Prepared on Australian Accounting Standards basis.

a) Applies leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,609	7,574	7,612	7,612	7,612
Trade and other receivables	606	606	606	606	606
Total financial assets	7,215	8,180	8,218	8,218	8,218
Non-financial assets					
Land and buildings	1,430	559	149	149	149
Property, plant and equipment	148	110	72	72	72
Other non-financial assets	204	204	204	204	204
Total non-financial assets	1,782	873	425	425	425
Total assets	8,997	9,053	8,643	8,643	8,643
LIABILITIES					
Payables					
Suppliers	3,085	3,085	3,085	3,085	3,085
Other payables	170	170	170	170	170
Total payables	3,255	3,255	3,255	3,255	3,255
Interest bearing liabilities					
Leases	1,139	578	162	162	162
Total interest bearing liabilities	1,139	578	162	162	162
Provisions					
Employee provisions	663	1,280	1,280	1,280	1,280
Other provisions	48	48	48	48	48
Total provisions	711	1,328	1,328	1,328	1,328
Total liabilities	5,105	5,161	4,745	4,745	4,745
Net assets	3,892	3,892	3,898	3,898	3,898
EQUITY					
Parent entity interest					
Contributed equity	(675)	(675)	(675)	(675)	(675)
Retained surplus (accumulated deficit)	4,567	4,567	4,509	4,509	4,509
Total parent entity interest	3,892	3,892	3,898	3,898	3,898
Total equity	3,892	3,892	3,898	3,898	3,898

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2026			
Balance carried forward from previous period	4,567	(675)	3,892
Adjusted opening balance	4,567	(675)	3,892
Estimated closing balance as at 30 June 2027	4,567	(675)	3,892
Closing balance attributable to the Australian Government	4,567	(675)	3,892

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations					
Receipts from government	17,112	382,388	267,577	-	-
Interest	714	12,970	9,076	-	-
Total cash received	17,826	395,358	276,653	-	-
Cash used					
Employees	8,569	27,971	26,790	-	-
Suppliers	18,806	365,835	249,394	-	-
Interest payments on lease liability	27	26	15	-	-
Total cash used	27,460	393,832	276,199	-	-
Net cash from/(used by) operating activities	(9,576)	1,526	454	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	19	-	-	-	-
Total cash used	19	-	-	-	-
Net cash from/(used by) investing activities	(19)	-	-	-	-
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	812	561	416	-	-
Total cash used	812	561	416	-	-
Net cash from/(used by) financing activities	(812)	(561)	(416)	-	-
Net increase/(decrease) in cash held	(10,407)	965	38	-	-
Cash and cash equivalents at the beginning of the reporting period	17,016	6,609	7,574	7,612	7,612
Cash and cash equivalents at the end of the reporting period	6,609	7,574	7,612	7,612	7,612

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources ^(a)	19	-	-	-	-
TOTAL	19	-	-	-	-
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	19	-	-	-	-
Total cash used to acquire assets	19	-	-	-	-

Prepared on Australian Accounting Standards basis.

a) Includes Supply Bill (No. 1) 2025-2026 and Appropriation Bill (No. 1) 2025-2026.

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

	Asset Category			Total
	Land	Buildings	Other property, plant and equipment	
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026				
Gross book value	-	522	195	717
Gross book value - ROU assets	-	2,363	-	2,363
Accumulated depreciation/ amortisation and impairment	-	(392)	(47)	(439)
Accumulated depreciation/ amortisation and impairment - ROU assets	-	(1,063)	-	(1,063)
Opening net book balance	-	1,430	148	1,578
Other movements				
Depreciation/ amortisation expense	-	(130)	(38)	(168)
Depreciation/ amortisation on ROU assets	-	(741)	-	(741)
Total other movements	-	(871)	(38)	(909)
As at 30 June 2027				
Gross book value	-	522	195	717
Gross book value - ROU assets	-	2,363	-	2,363
Accumulated depreciation/ amortisation and impairment	-	(522)	(85)	(607)
Accumulated depreciation/ amortisation and impairment - ROU assets	-	(1,804)	-	(1,804)
Closing net book balance	-	559	110	669

Prepared on Australian Accounting Standards basis.

Infrastructure Australia

Entity resources and planned performance

Infrastructure Australia

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Infrastructure Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

Infrastructure Australia (IA) is a Corporate Commonwealth Entity established under the *Infrastructure Australia Act 2008*. IA's primary role is to be the government's independent adviser on nationally significant infrastructure investment planning and project prioritisation.

Following the Independent Review of IA (the Review) and revisions made to the *Infrastructure Australia Act 2008*, which passed Parliament on 15 December 2023, IA's Commissioners have reset the strategic focus areas for IA, which reflect national priorities and require coordinated, system-wide responses across sectors and jurisdictions.

IA's strategic focus areas for advice to the government are:

- support the energy transition - guide the planning and delivery of enabling infrastructure to accelerate Australia's energy transition by identifying system gaps, shaping investment decisions, and supporting coordinated planning
- support housing growth - guide the planning and delivery of enabling infrastructure that unlocks housing growth, improves livability, and aligns with long-term national priorities
- enable modern and resilient infrastructure networks - advance the productivity and resilience of national infrastructure systems by identifying strategic needs, reviewing system performance, and informing future investment.

IA delivers its advice to the government through its core products and functions.

In 2026-27 IA's key focus areas will be:

- the development of a National Planning and Assessment Framework to promote national consistency and reduce duplication in the project evaluation process
- refresh our Infrastructure Priority List and deliver our Annual Budget and Performance Statements, having regard to the government's Infrastructure Policy Statement and other stated priorities to support the government's investment decisions
- continue to track and deliver insights in relation to market capacity through our annual market capacity report
- continue to provide independent advice and insights to the government on nationally significant infrastructure matters
- perform the necessary functions to meet legislative and Statement of Expectations' requirements.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to IA for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the government or the public) and departmental (for IA’s operations) classification.

Information in this table is presented on a resourcing basis (that is, appropriations/cash available), whilst the ‘Budgeted expenses for Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Infrastructure Australia resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July	4,803	5,814
Funds from government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	13,221	13,280
Total annual appropriations	13,221	13,280
Total funds from government	13,221	13,280
Funds from industry sources		
Funds from other sources		
Interest	348	478
Total funds from other sources	348	478
Total net resourcing for Infrastructure Australia	18,372	19,572
	2025-26	2026-27
Average staffing level (number)	41	41

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

a) Appropriation Bill (No. 1) 2026-2027.

Infrastructure Australia is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts, which are then paid to Infrastructure Australia and are considered ‘departmental’ for all purposes.

1.3 Budget measures

Budget measures in Part 1 relating to the Infrastructure Australia are detailed in the *Budget Paper No. 2 - Budget Measures* and are summarised below.

Table 1.2: Infrastructure Australia 2026-27 Budget measures

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

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension ^(a)	1.1				
Departmental payment	-	-	-	-	(401)
Total	-	-	-	-	(401)
Total payment measures					
Departmental	-	-	-	-	(401)
Total	-	-	-	-	(401)

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

a) This is a cross-portfolio measure. The full measure description and package details appear in the *Budget Paper No. 2 - Budget Measures* as 'various agencies' under the cross-portfolio section.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

https://www.infrastructureaustralia.gov.au/sites/default/files/2025-09/IA25_2025-26%20Corporate%20Plan.pdf

The most recent annual performance statement can be found at:

https://www.infrastructureaustralia.gov.au/sites/default/files/2025-11/IA2025_Annual-Report-24-25.pdf

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Improve decision-making on matters relating to infrastructure; advise governments and others on matters relating to infrastructure, including better assessment of infrastructure needs and prioritisation of infrastructure projects; and promote best practice infrastructure planning, financing, delivery and operation

Budgeted expenses for Outcome 1

This table shows how much IA intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: Infrastructure Australia					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	13,221	13,280	13,544	13,552	13,791
Revenues from other independent sources	348	478	478	478	478
Total expenses for Program 1.1	13,569	13,758	14,022	14,030	14,269
Outcome 1 Totals by resource type					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	13,221	13,280	13,544	13,552	13,791
Revenues from other independent sources	348	478	478	478	478
Total expenses for Outcome 1	13,569	13,758	14,022	14,030	14,269
<hr/>					
Average staffing level (number)	41	41			

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by IA to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Improve decision-making on matters relating to infrastructure; advise governments and others on matters relating to infrastructure, including better assessment of infrastructure needs and prioritisation of infrastructure projects; and promote best practice infrastructure planning, financing, delivery and operation		
Program 1.1: Infrastructure Australia IA will contribute to the Australian Government’s Infrastructure Policy Statement objectives through the provision of high quality advice		
Key Activities	IA will provide high quality independent advice on nationally significant infrastructure matters to the Australian Government. This advice will include published project evaluations, infrastructure priority lists, Annual Budget and Performance Statements and other initiatives	
Year	Performance measures	Expected performance results
Current Year 2025-26	Track and report on market capacity to deliver energy enabling infrastructure and housing targets Identify and report opportunities to leverage emerging industry capabilities to strengthen infrastructure networks and identify strategies to remove any impediments identified	Target achieved 2025 Market Capacity report delivered in November 2025
	The Infrastructure Priority List is targeted and updated regularly, with all proposals aligned to Australian Government priorities	Target achieved 2026 Infrastructure Priority List published in March 2026
	Identify in our evaluation of infrastructure business cases how proposals will facilitate housing outcomes	Target expected to be met Several business case evaluations have reported on housing outcome in 2025-26
	Project evaluations leverage a ‘peer review’ model where appropriate state or territory assurance outputs exist, promoting greater efficiency in the project evaluation model	Target expected to be met
	A Post Completion Evaluation Framework published in consultation with DITRDCA and jurisdictions to drive data sharing, lessons learned and potential enhancements to project selection, assessment methodologies and reporting	Target expected to be met
	Undertake a post completion evaluation on the historical impact of transport projects in supporting housing outcomes	Target expected to be met

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Staff survey results show an alignment and engagement score in the top 10% of all other organisations surveyed	Target expected to be met
	75% of proponents surveyed are satisfied or highly satisfied with the level of engagement provided in the assessment of their proposal	Target expected to be met
	80% of Australian Government stakeholders surveyed are satisfied or highly satisfied with the quality and rigor of Infrastructure Australia's advice	Target expected to be met
	IA delivers 100% of products required under the IA Act and Statement of Expectations within statutory timeframes	Target expected to be met
Year	Performance measures	Planned performance results
Budget Year 2026-27	As per 2025-26 (with the exception of the development of a Post Completion Evaluation framework, and Post Completion Evaluation in relation to housing outcomes)	As per 2025-26
	A National Planning and Assessment Framework is developed, with implementation demonstrating progress toward national consistency and reduced duplication	Completion of a National Planning and Assessment Framework
	Develop enhanced guidance on how proposals can better value resilience	Release of guidance
	Undertake a post completion evaluation on the historical impact of infrastructure projects to improve the resilience of critical networks	Post Completion Evaluation completed
Forward Estimates 2027-30	As per 2026-27 (with the exception of the development of a Post Completion Evaluation framework)	As per 2026-27
	Conduct an audit to assess how national infrastructure networks are performing to inform development of IA's advice on priority areas for Australian Government infrastructure investment	Completion of an audit
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Revenue

The vast majority of IA's budgeted revenues are appropriations, totalling \$13.3 million in 2026-27. In addition to appropriations IA earns a small amount of interest revenue from its cash deposits, budgeted at \$0.5 million for 2026-27.

Expenses

IA is budgeting for expenses of \$13.8 million in 2026-27. This consists of \$10.0 million employee expenses, \$3.0 million supplier expenses and \$0.7 million in depreciation, amortisation and finance costs.

IA's expense budget reflects the work program for IA in 2026-27. This includes the continued provision of advice on nationally significant infrastructure matters to government through the delivery of an Infrastructure Priority List, Annual Budget and Annual Performance Statement, evaluations or reviews of project proposals and the delivery of an annual Market Capacity Report.

In addition to this IA will continue the development of new and improved products in line with the revised legislation and the government's response to the Review.

IA will further continue to establish and develop corporate capabilities with a continued focus on building in-house capability and improved systems to support IA's role as an independent entity that provides high quality advice.

Balance Sheet

At 30 June 2027, IA is budgeting for net equity of \$3.3 million representing total assets of \$8.3 million and liabilities of \$5.0 million.

Most significant asset balances relate to cash and a right-of-use asset associated with IA's office lease.

Most significant liabilities relate to the lease liability associated with IA's office lease, and employee leave provisions.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	9,626	10,015	10,357	10,666	10,984
Suppliers	3,177	3,010	2,955	2,678	2,626
Depreciation and amortisation ^(a)	647	634	634	634	634
Finance costs	119	99	76	52	25
Total expenses	13,569	13,758	14,022	14,030	14,269
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Interest	348	478	478	478	478
Total own-source revenue	348	478	478	478	478
Total own-source income	348	478	478	478	478
Net (cost of)/contribution by services	(13,221)	(13,280)	(13,544)	(13,552)	(13,791)
Revenue from government	13,221	13,280	13,544	13,552	13,791
Surplus/(deficit) attributable to the Australian Government	-	-	-	-	-
Total comprehensive income/(loss)	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	-	-	-	-	-
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	-	-	-	-	-
<i>plus:</i> depreciation/amortisation expenses for ROU assets	391	367	367	367	367
<i>less:</i> lease principal repayments	(566)	(663)	(691)	(720)	(750)
Net Cash Operating Surplus/ (Deficit)	957	1,030	1,058	1,087	1,117

Prepared on Australian Accounting Standards basis.

a) Applies to leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	5,814	5,996	6,061	6,075	5,913
Trade and other receivables	26	27	27	27	27
Total financial assets	5,840	6,023	6,088	6,102	5,940
Non-financial assets					
Land and buildings	2,447	1,865	1,283	701	119
Property, plant and equipment	126	182	140	98	176
Other non-financial assets	255	255	255	255	255
Total non-financial assets	2,828	2,302	1,678	1,054	550
Total assets	8,668	8,325	7,766	7,156	6,490
LIABILITIES					
Payables					
Suppliers	691	592	592	592	592
Other payables	203	205	205	205	205
Total payables	894	797	797	797	797
Interest bearing liabilities					
Leases	2,751	2,182	1,562	888	157
Total interest bearing liabilities	2,751	2,182	1,562	888	157
Provisions					
Employee provisions	1,563	1,880	1,936	1,994	2,053
Other provisions	135	141	146	152	158
Total provisions	1,698	2,021	2,082	2,146	2,211
Liabilities included in disposal groups held for sale					
Total liabilities	5,343	5,000	4,441	3,831	3,165
Net assets	3,325	3,325	3,325	3,325	3,325
EQUITY					
Parent entity interest					
Contributed equity	(1,263)	(1,263)	(1,263)	(1,263)	(1,263)
Retained surplus (accumulated deficit)	4,588	4,588	4,588	4,588	4,588
Total parent entity interest	3,325	3,325	3,325	3,325	3,325
Total equity	3,325	3,325	3,325	3,325	3,325

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	4,588	-	(1,263)	3,325
Adjusted opening balance	4,588	-	(1,263)	3,325
Comprehensive income				
Surplus/(deficit) for the period	-	-	-	-
Total comprehensive income	-	-	-	-
Estimated closing balance as at 30 June 2027	4,588	-	(1,263)	3,325
Less: non-controlling interests	-	-	-	-
Closing balance attributable to the Australian Government	4,588	-	(1,263)	3,325

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	13,221	13,280	13,544	13,552	13,791
Interest	348	478	478	478	478
Net GST received	13	(1)	-	-	-
Other	1,202	-	-	-	-
Total cash received	14,784	13,757	14,022	14,030	14,269
Cash used					
Employees	9,397	9,696	10,301	10,608	10,925
Suppliers	3,806	3,109	2,955	2,678	2,626
Interest payments on lease liability	114	94	71	46	19
Total cash used	13,317	12,899	13,327	13,332	13,570
Net cash from/(used by) operating activities	1,467	858	695	698	699
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	64	107	10	10	130
Total cash used	64	107	10	10	130
Net cash from/(used by) investing activities	(64)	(107)	(10)	(10)	(130)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	392	569	620	674	731
Total cash used	392	569	620	674	731
Net cash from/(used by) financing activities	(392)	(569)	(620)	(674)	(731)
Net increase/(decrease) in cash held	1,011	182	65	14	(162)
Cash and cash equivalents at the beginning of the reporting period	4,803	5,814	5,996	6,061	6,075
Cash and cash equivalents at the end of the reporting period	5,814	5,996	6,061	6,075	5,913

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources ^(a)	64	107	10	10	130
TOTAL	64	107	10	10	130
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	64	107	10	10	130
Total cash used to acquire assets	64	107	10	10	130

Prepared on Australian Accounting Standards basis.

- a) Includes the following sources of funding: current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB).

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

	Asset Category		
	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000
As at 1 July 2026			
Gross book value	1,061	379	1,440
Gross book value - ROU assets	2,021	-	2,021
Accumulated depreciation/amortisation and impairment	(160)	(253)	(413)
Accumulated depreciation/amortisation and impairment - ROU assets	(475)	-	(475)
Opening net book balance	2,447	126	2,573
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase - appropriation ordinary annual services ^(a)	-	108	108
By purchase - appropriation ordinary annual services - ROU assets	-	-	-
Total additions	-	108	108
Other movements			
Depreciation/amortisation expense	(214)	(52)	(266)
Depreciation/amortisation on ROU assets	(368)	-	(368)
Total other movements	(582)	(52)	(634)
As at 30 June 2027			
Gross book value	1,061	487	1,548
Gross book value - ROU assets	2,021	-	2,021
Accumulated depreciation/amortisation and impairment	(374)	(305)	(679)
Accumulated depreciation/amortisation and impairment - ROU assets	(843)	-	(843)
Closing net book balance	1,865	182	2,047

Prepared on Australian Accounting Standards basis.

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

National Archives of Australia

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National Archives of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

National Archives of Australia's (National Archives) vision is to be open, valued and trusted. National Archives provides leadership in best practice management of the official record of the Commonwealth and ensures that Australian Government information of enduring significance is secured, preserved and available to government agencies, researchers and the community.

National Archives is an Australian Government entity established under the *Archives Act 1983*. In 2026-27, National Archives will be guided by the pillars and principles of the National Cultural Policy - *Revive: a place for every story, a story for every place*.

National Archives:

- sets information management requirements for Australian Government entities to ensure records of government actions and decisions are created and kept, demonstrating accountability and evidence of the integrity of the operations of the Australian Government
- selects and preserves the most significant records of the Australian Government and authorises the destruction of records with no ongoing value to government or the community
- makes these records accessible to government and the public as a national resource, to enrich and inform how Australians live today and into the future.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the National Archives for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by departmental (for the National Archives operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses for Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: National Archives resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available	2,825	2,825
Departmental appropriation ^(b)	91,257	82,820
s74 External Revenue ^(c)	2,283	2,435
Departmental Capital Budget ^(d)	6,514	6,631
Total departmental annual appropriations	102,879	94,711
Total departmental resourcing	102,879	94,711
Total resourcing for National Archives	102,879	94,711
	2025-26	2026-27
Average staffing level (number)	361	346

Prepared on a resourcing (that is, appropriations available) basis.

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

- a) Appropriation Bill (No. 1) 2026-2027.
- b) Excludes Departmental Capital Budget (DCB).
- c) Estimated External Revenue receipts under section 74 of the PGPA Act.
- d) Departmental Capital Budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 Budget measures

There are no new measures for the National Archives for the 2026-27 Budget.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for National Archives of Australia can be found at:
<https://www.naa.gov.au/sites/default/files/2025-08/NAA-Corporate-Plan-2025-26.pdf>

The most recent annual performance statement can be found at:
<https://www.naa.gov.au/sites/default/files/2026-02/NAA-Annual-Report-2024-25.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: To promote the creation, management, and preservation of authentic, reliable, and usable Commonwealth records and to facilitate Australians' access to the archival resources of the Commonwealth

Budgeted expenses for Outcome 1

This table shows how much the National Archives intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: National Archives of Australia					
Departmental expenses					
Departmental appropriation	91,257	82,820	86,331	87,321	88,498
s74 External Revenue ^(a)	2,283	2,435	2,435	2,146	2,146
Expenses not requiring appropriation in the Budget year ^(b)	22,346	23,774	24,144	24,144	24,144
Departmental Total	115,886	109,029	112,910	113,611	114,788
Total expenses for Program 1.1	115,886	109,029	112,910	113,611	114,788
Outcome 1 Totals by resource type					
Departmental expenses					
Departmental appropriation	91,257	82,820	86,331	87,321	88,498
s74 External Revenue ^(a)	2,283	2,435	2,435	2,146	2,146
Expenses not requiring appropriation in the Budget year ^(b)	22,346	23,774	24,144	24,144	24,144
Total expenses for Outcome 1	115,886	109,029	112,910	113,611	114,788
	2025-26	2026-27			
Average staffing level (number)	361	346			

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

b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and principal payments on lease liabilities.

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: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: To promote the creation, management, and preservation of authentic, reliable and usable Commonwealth records and to facilitate Australians' access to the archival resources of the Commonwealth		
Program 1.1: National Archives of Australia National Archives provides stewardship of the records of the Australian Government to provide access to the evidence and memory of our nation, connecting Australians with their identity, history, and place in the world.		
Key Activities	Key activities for delivering this program are: <ul style="list-style-type: none"> • Enable - provide strategic leadership in best practice information management by Australian Government entities • Secure - manage an evolving collection of nationally significant Australian Government information • Connect - foster access and engagement between people and the national archival collection 	
Year	Performance Measures	Expected Performance Results
Current Year 2025-26	At-risk collections are preserved	Digitisation targets are delivered Target expected to be met
		20% at-risk analogue collection items digitised Target increased in 2025-26 Corporate Plan from 18% to 20%. Target met
		95% digital collection confirmed to be in low-risk stable formats Target increased in 2025-26 Corporate Plan from 90% to 95%. Target met
	Nationally significant archival records (meaning those identified as 'retain as national archives' (RNA)) are appropriately transferred to National Archives	Engagements with ≥ 60% of agencies that have not transferred archival records identified as RNA to National Archives in 10 years or more. Target expected to be met

Year	Performance Measures	Expected Performance Results
Current Year 2025-26 cont.	The ways audiences engage with and use the collection meets their expectations within a digital first approach	70% or more online visits / sessions are engaged
		Target expected to be met
		Case studies of programs show that more than 80% of audience expectations were met
		Target expected to be met
Year	Performance Measures	Planned Performance Results
Budget Year 2026-27	Physical collections are preserved	Digitisation targets are delivered
	The ways audiences engage with and use the collection meets their expectations within a digital first approach	70% or more online visits / sessions are engaged
		Case studies of programs show that more than 80% of audience expectations were met
Forward Estimates 2027-30	Physical collections are preserved	Digitisation targets are delivered
	The ways audiences engage with and use the collection meets their expectations within a digital first approach	70% or more online visits / sessions are engaged
		Case studies of collection programs show that more than 80% of audience expectations were met
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

In 2026-27, the estimated appropriation revenue is \$82.8 million, including funding for National Collection Institutions Financial Sustainability. The National Archives appropriation revenue shows a decrease for the current financial year as the funding for the National Collecting Institutions - Urgent Capital Works measure ceased in 2025-26. The small increases over the out years are as a result of ongoing sustainment funding.

Other gains have decreased in the Budget and forward years and is directly related to the estimated intake of collection items from Commonwealth Government Agencies. Revenue from sale of goods and rendering of services is estimated to remain consistent in the Budget and forward years.

Employee expenses are expected to increase slightly in line with the current Enterprise Bargaining Agreement whilst suppliers will reduce in line with reduced revenue, predominantly around contract staff and short-term supplier expenses associated with terminating funding measures.

Budgeted Departmental Balance Sheet

A complete revaluation of the collection was undertaken in April 2024 resulting in a net increase to the value of the collection of \$65 million. As at 30 June 2026, total assets were valued at approximately \$2.1 billion with approximately 80 per cent of that value being heritage and cultural assets.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated Actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	44,062	42,235	43,564	43,564	43,564
Suppliers	29,587	17,270	19,801	20,463	21,679
Depreciation and amortisation ^(a)	42,693	41,305	41,675	41,675	41,675
Finance costs	10,614	8,235	7,870	7,870	7,870
Total expenses	126,956	109,045	112,910	113,572	114,788
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,860	1,860	1,860	1,571	1,571
Rental income	348	500	500	500	500
Other	75	75	75	75	75
Total own-source revenue	2,283	2,435	2,435	2,146	2,146
Gains					
Other	6,270	4,000	4,000	4,000	4,000
Total gains	6,270	4,000	4,000	4,000	4,000
Total own-source income	8,553	6,435	6,435	6,146	6,146
Net (cost of)/contribution by services	(118,403)	(102,610)	(106,475)	(107,426)	(108,642)
Revenue from government	91,257	82,820	86,331	87,321	88,498
Surplus/(deficit) attributable to the Australian Government	(27,146)	(19,790)	(20,144)	(20,105)	(20,144)
Total comprehensive income/(loss)	(27,146)	(19,790)	(20,144)	(20,105)	(20,144)
Total comprehensive income/(loss) attributable to the Australian Government	(27,146)	(19,790)	(20,144)	(20,105)	(20,144)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(27,146)	(19,790)	(20,144)	(20,105)	(20,144)
<i>plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)^(a)</i>	15,120	14,745	14,745	14,745	14,745
<i>plus: depreciation/amortisation expenses for ROU assets^(b)</i>	27,573	26,560	26,930	26,930	26,930
<i>less: lease principal repayments^(b)</i>	(20,347)	(17,531)	(17,531)	(17,531)	(17,531)
Net Cash Operating Surplus/(Deficit)	(4,800)	3,984	4,000	4,039	4,000

Prepared on Australian Accounting Standards basis.

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

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,845	2,845	2,845	2,845	2,845
Trade and other receivables	2,681	2,681	2,681	2,720	2,720
Total financial assets	5,526	5,526	5,526	5,565	5,565
Non-financial assets					
Land and buildings	396,928	370,368	343,438	316,508	289,578
Property, plant and equipment	19,334	14,844	10,148	6,417	3,674
Heritage and Cultural	1,661,008	1,657,793	1,654,578	1,651,363	1,648,148
Intangibles	3,703	7,294	11,221	14,263	16,411
Inventories	57	57	57	57	57
Other non-financial assets	3,688	3,688	3,688	3,688	3,688
Total non-financial assets	2,084,718	2,054,044	2,023,130	1,992,296	1,961,556
Total assets	2,090,244	2,059,570	2,028,656	1,997,861	1,967,121
LIABILITIES					
Payables					
Suppliers	1,516	1,516	1,516	1,516	1,516
Other payables	1,746	1,746	1,746	1,746	1,746
Total payables	3,262	3,262	3,262	3,262	3,262
Interest bearing liabilities					
Leases	465,910	448,379	430,848	413,317	395,786
Total interest bearing liabilities	465,910	448,379	430,848	413,317	395,786
Provisions					
Employee provisions	11,479	11,479	11,479	11,479	11,479
Other provisions	64	80	80	80	80
Total provisions	11,543	11,559	11,559	11,559	11,559
Total liabilities	480,715	463,200	445,669	428,138	410,607
Net assets	1,609,529	1,596,370	1,582,987	1,569,723	1,556,514
EQUITY					
Parent entity interest					
Contributed equity	139,477	146,108	152,869	159,710	166,645
Reserves	496,114	496,114	496,114	496,114	496,114
Retained surplus (accumulated deficit)	973,938	954,148	934,004	913,899	893,755
Total parent entity interest	1,609,529	1,596,370	1,582,987	1,569,723	1,556,514
Total equity	1,609,529	1,596,370	1,582,987	1,569,723	1,556,514

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	973,938	496,114	139,477	1,609,529
Adjusted opening balance	973,938	496,114	139,477	1,609,529
Comprehensive income				
Surplus/(deficit) for the period	(19,790)	-	-	(19,790)
Total comprehensive income	(19,790)	-	-	(19,790)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	6,631	6,631
Sub-total transactions with owners	-	-	6,631	6,631
Estimated closing balance as at 30 June 2027	954,148	496,114	146,108	1,596,370
Closing balance attributable to the Australian Government	954,148	496,114	146,108	1,596,370

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	92,669	82,820	86,331	87,321	88,498
Sale of goods and rendering of services	2,208	2,360	2,360	2,032	2,071
Net GST received	3,265	3,265	3,265	3,265	3,265
Total cash received	98,142	88,445	91,956	92,618	93,834
Cash used					
Employees	44,062	42,235	43,564	43,564	43,564
Suppliers	29,512	17,195	19,726	20,388	21,604
Net GST paid	3,265	3,265	3,265	3,265	3,265
Interest payments on lease liability	10,598	8,219	7,854	7,854	7,854
Total cash used	87,437	70,914	74,409	75,071	76,287
Net cash from/(used by) operating activities	10,705	17,531	17,547	17,547	14,282
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	6,514	6,631	6,777	6,857	6,951
Total cash used	6,514	6,631	6,777	6,857	6,951
Net cash from/(used by) investing activities	6,514	6,631	6,777	6,857	6,951
FINANCING ACTIVITIES					
Cash received					
Contributed equity	6,514	6,631	6,761	6,841	6,935
Total cash received	6,514	6,631	6,761	6,841	6,935
Cash used					
Principal payments on lease liability	20,347	17,531	17,531	17,531	17,531
Total cash used	20,347	17,531	17,531	17,531	17,531
Net cash from/(used by) financing activities	(13,833)	(10,900)	(10,770)	(10,690)	(10,596)
Net increase/(decrease) in cash held	(9,642)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	12,487	2,845	2,845	2,845	2,845
Cash and cash equivalents at the end of the reporting period	2,845	2,845	2,845	2,845	2,845

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	6,514	6,631	6,761	6,841	6,935
Total new capital appropriations	6,514	6,631	6,761	6,841	6,935
<i>Provided for:</i>					
Purchase of non-financial assets	6,514	6,631	6,761	6,841	6,935
Total items	6,514	6,631	6,761	6,841	6,935
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation DCB ^(a)	6,514	6,631	6,761	6,841	6,935
Funded internally from departmental resources ^(b)	6,270	4,000	4,000	4,000	4,000
TOTAL	12,784	10,631	10,761	10,841	10,935

Prepared on Australian Accounting Standards basis.

- a) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
- b) Includes the following s74 external receipts: sponsorship, subsidy, gifts or similar contribution; internally developed assets; and proceeds from the sale of assets.

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

	Asset Category				Total \$'000
	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'000	
As at 1 July 2026					
Gross book value	-	45,052	1,676,079	19,311	1,740,442
Gross book value - ROU assets	586,730	127	-	-	586,857
Accumulated depreciation/amortisation and impairment	-	(25,762)	(15,071)	(15,608)	(56,441)
Accumulated depreciation/amortisation and impairment - ROU assets	(189,802)	(83)	-	-	(189,885)
Opening net book balance	396,928	19,334	1,661,008	3,703	2,080,973
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity ^(a)	-	2,570	-	4,061	6,631
By purchase - donated funds	-	-	4,000	-	4,000
Total additions	-	2,570	4,000	4,061	10,631
Other movements					
Depreciation/amortisation expense	-	(7,060)	(7,215)	(470)	(14,745)
Depreciation/amortisation on ROU assets	(26,560)	-	-	-	(26,560)
Total other movements	(26,560)	(7,060)	(7,215)	(470)	(41,305)
As at 30 June 2027					
Gross book value	-	47,622	1,680,079	23,372	1,751,073
Gross book value - ROU assets	586,730	127	-	-	586,857
Accumulated depreciation/amortisation and impairment	-	(32,822)	(22,286)	(16,078)	(71,186)
Accumulated depreciation/amortisation and impairment - ROU assets	(216,362)	(83)	-	-	(216,445)
Closing net book balance	370,368	14,844	1,657,793	7,294	2,050,299

Prepared on Australian Accounting Standards basis.

a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2026-27 and includes Collection Development Acquisitions Budgets (CDABs).

National Capital Authority

Entity resources and planned performance

National Capital Authority

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National Capital Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Capital Authority (NCA) was established under the *Australian Capital Territory (Planning and Land Management) Act 1988* (the PALM Act).

The PALM Act sets out the NCA's powers and functions and makes it subject to general Ministerial direction. The Minister for Regional Development, Local Government and Territories has the administrative responsibility for the PALM Act.

On behalf of the Australian Government, the NCA performs the role of trustee and manager of areas in Canberra and the Australian Capital Territory (ACT) that are designated as National Land for the special purpose of Canberra as Australia's National Capital. The NCA shapes the future of Canberra for all Australians through the National Capital Plan and related planning and development work. The NCA also manages much of the National Estate - such as Lake Burley Griffin, the National Triangle and Anzac Parade - and encourages citizens and visitors to explore Canberra's unique characteristics and special role as the National Capital.

The functions of the NCA are set out in section 6 of the PALM Act:

- to prepare and administer a National Capital Plan (the Plan), providing the overall planning and development framework for Canberra as Australia's National Capital
- to keep the Plan under constant review and to propose amendments to it as required
- on behalf of the Commonwealth, to commission works to be carried out in Designated Areas in accordance with the Plan where neither a Department of State of the Commonwealth nor any Commonwealth authority has the responsibility to commission those works
- to recommend to the Minister the carrying out of works that the NCA considers desirable to maintain or enhance the character of the National Capital
- to foster an awareness of Canberra as the National Capital
- with the Minister's approval, to perform planning services for any person or body, whether within Australia or overseas
- with the exception of the taking of water, and with the Minister's approval, to manage National Land designated in writing by the Minister as land required for the special purposes of Canberra as the National Capital, on behalf of the Commonwealth.

The NCA's current strategic priorities are set out below:

1. Canberra is planned and developed in accordance with its special role as Australia's National Capital, including through effective stakeholder and community engagement
2. Infrastructure and natural assets under the NCA's stewardship are maintained and enhanced to continue to fulfil their design, purpose and function
3. Canberra attracts citizens and visitors to celebrate and engage with the story of the National Capital.

In undertaking its work, the NCA will be transparent and accountable in its actions, to actively engage and consult with its key stakeholders, including the ACT Government, and focussed on its performance in achieving its objectives and priorities.

The NCA will work to shape Canberra as a capital that all Australians can be proud of by ensuring it is well planned, managed and promoted, consistent with its enduring national significance.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the NCA for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the government or the public) and departmental (for the NCA's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 - Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses for Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1 NCA resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available	10,319	9,869
Departmental appropriation ^(b)	10,042	10,018
s74 External Revenue ^(c)	4,080	4,245
Departmental capital budget ^(d)	729	742
Total departmental annual appropriations	25,170	24,874
Total departmental resourcing	25,170	24,874
Administered		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	22,408	23,810
Administered capital budget ^(e)	18,458	23,808
Annual appropriations - other services - non-operating ^(f)		
Prior year appropriations available ^(g)	36,792	-
Administered assets and liabilities	22,940	92,132
Total administered annual appropriations	100,598	139,750
Total administered special appropriations	25	25
Total administered resourcing	100,623	139,775
Total resourcing for the NCA	125,793	164,649
<hr/>		
Average staffing level (number)	68	68

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

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

- a) Appropriation Bill (No. 1) 2026-2027.
- b) Excludes departmental capital budget (DCB).
- c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- d) Departmental Capital budgets and Administered payments to other jurisdictions are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.
- e) Administered Capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
- f) Appropriation Bill (No. 2) 2026-2027.
- g) Excludes \$59.6 million subject to withheld under section 51 of the PGPA Act.

1.3 Budget measures

Budget measures in Part 1 relating to the NCA are detailed in the *Budget Paper No. 2 - Budget Measures* and are summarised below.

Table 1.2: National Capital Authority 2026-27 Budget measures

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

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures						
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension ^(a)						
	1.1					
	Departmental payment	-	-	-	-	(570)
	Total	-	-	-	-	(570)
Total payment measures						
	Departmental	-	-	-	-	(570)
	Total	-	-	-	-	(570)

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

a) This is a cross-portfolio measure. The full measure description and package details appear in the *Budget Paper No. 2 - Budget Measures* as 'various agencies' under the cross-portfolio section.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for National Capital Authority can be found at:
https://www.nca.gov.au/sites/default/files/2025-08/2025-26%20to%202028-29%20NCA%20Corporate%20Plan_0.pdf

The most recent annual performance statement can be found at:
<https://www.nca.gov.au/sites/default/files/2025-11/National%20Capital%20Authority%202024-25%20Annual%20Report.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: To shape Canberra as a capital that all Australians can be proud of by ensuring it is well planned, managed and promoted, consistent with its enduring national significance

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: National Capital Functions					
Departmental expenses					
Departmental appropriation	10,042	10,018	10,240	10,398	10,644
s74 External Revenue ^(a)	4,156	4,233	4,102	4,105	4,381
Expenses not requiring appropriation in the Budget year ^(b)	1,601	1,595	1,595	1,595	1,604
Departmental total	15,799	15,846	15,937	16,098	16,629
Total expenses for Program 1.1	15,799	15,846	15,937	16,098	16,629
Program 1.2: National Capital Estate					
Administered expenses					
Ordinary annual services					
Appropriation Bill (No. 1)	22,408	23,810	25,105	26,323	27,858
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013</i>	25	25	25	25	25
Expenses not requiring appropriation in the Budget year ^(b)	40,974	41,552	41,570	41,598	41,640
Administered total	63,407	65,387	66,700	67,946	69,523
Total expenses for Program 1.2	63,407	65,387	66,700	67,946	69,523

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services					
Appropriation Bill (No. 1)	22,408	23,810	25,105	26,323	27,858
Special appropriations	25	25	25	25	25
Expenses not requiring appropriation in the Budget year ^(b)	40,974	41,552	41,570	41,598	41,640
Administered total	63,407	65,387	66,700	67,946	69,523
Departmental expenses					
Departmental appropriation	10,042	10,018	10,240	10,398	10,644
s74 External Revenue ^(a)	4,156	4,233	4,102	4,105	4,381
Expenses not requiring appropriation in the Budget year ^(b)	1,601	1,595	1,595	1,595	1,604
Departmental total	15,799	15,846	15,937	16,098	16,629
Total expenses for Outcome 1	79,206	81,233	82,637	84,044	86,152
	2025-26	2026-27			
Average staffing level (number)	68	68			
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 is made up of depreciation, amortisation expenses, expenses related to the write-down of assets, resources received free of charge, principal payments on lease liabilities and movements with no appropriation impacts.				

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: To shape Canberra as a capital that all Australians can be proud of by ensuring it is well planned, managed and promoted, consistent with its enduring national significance		
Program 1.1: National Capital Functions Planning and designing areas of special national importance in Canberra and raising community awareness by ensuring that the National Capital is planned and promoted consistent with its enduring national significance		
Key activities	During 2026-27 and the forward years, the NCA will: <ul style="list-style-type: none"> • continue to develop and implement a comprehensive planning framework for the Australian Capital Territory • keep the National Capital Plan (the Plan) under constant review and, when required, propose, draft and consult on amendments to the Plan • assess and manage applications to undertake works in Designated Areas to ensure that they are in accordance with the Plan • provide, with Ministerial approval, consultancy services either within Australia or overseas • maintain, manage and promote the use of NCA land and other assets • develop and manage the NCA's visitor services and attractions • foster an awareness of Canberra's role as Australia's National Capital 	
Year	Performance measures	Expected performance results
Current Year 2025-26	At least 80% of Works Approval applications processed are assessed against the National Capital Plan within 15 working days	Target: 80% Expected outcome: 90% Target expected to be met
	Visitor satisfaction rating of at least 90% across NCA managed attraction	Target: 90% Expected outcome: 95% Target expected to be met
Year	Performance measures	Planned performance results
Budget Year 2026-27	At least 80% of Works Approval applications processed are assessed against the National Capital Plan within 15 working days	Target: 80%
	Visitor satisfaction rating of at least 90% across NCA managed attractions	Target: 90%
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

Program 1.2: National Capital Estate		
To facilitate the proper management and enhancement of National Land		
Key activities	During 2026-27 and the forward years, the NCA will: <ul style="list-style-type: none"> propose, develop and renew assets on National Land in accordance with their national significance hold appropriate levels of insurance cover for the main risks associated with assets on National Land implement and manage detailed asset maintenance plans that address the severity of asset conditions 	
Year	Performance measures	Expected performance results
Current Year 2025-26	At least 90% of capital improvements are actioned within target timeframes	Target: 90% Expected outcome: 100% Target expected to be met
	At least 90% of maintenance issues are addressed within target timeframes, in accordance with safety, risk and priority	Target: 90% Expected outcome: 96% Target expected to be met
Year	Performance measures	Planned performance results
Budget Year 2026-27	At least 90% of capital improvements are actioned within target timeframes	Target: 90%
	At least 90% of maintenance issues are addressed within target timeframes, in accordance with safety, risk and priority	Target: 90%
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.2 resulting from 2026-27 Budget Measures: Nil		

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Departmental

The NCA is budgeting for an operating loss of \$0.450 million in 2025-26, driven by an unexpected and significant decline in NCA's own-source revenue.

The NCA is budgeting for a break-even operating results in 2026-27 and forward years. Revenue from government over the budget and forward years has been adjusted to take account of indexation and efficiency dividends.

Revenue from other sources principally reflects the recovery of costs for works approval in the Designated Areas of the ACT, as set out in the *Australian Capital Territory (Planning and Land Management) Regulations (Regulation 5)* under the *Australian Capital Territory (Planning and Land Management) Act 1988 (PALM Act)*, along with events revenue and rental income.

Administered

Revenue from administered activities primarily includes pay parking revenue, lease revenue on diplomatic land and user charges, which are returned in full to the Budget. Revenue from administered activities is estimated at \$32.8 million in 2026-27, or \$0.8 million higher than 2025-26.

In 2026-27, the NCA will receive appropriation of \$23.8 million for supplier expenses including for maintenance of the National Estate and the insurance premium for risks associated with assets on National Land and administration costs for the pay parking program.

In 2026-27, the NCA estimates an investment of \$115.9 million in new and existing assets, comprising:

- \$23.8 million from the administered capital budget to replace and upgrade existing administered assets
- \$92.1 million from the assets and liabilities appropriation for the Commonwealth Avenue Bridge Upgrade and Scrivener Dam Dissipator Strengthening project.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	8,826	8,494	8,601	8,845	9,769
Suppliers	5,565	5,494	5,478	5,395	5,006
Depreciation and amortisation ^(a)	1,853	1,853	1,853	1,853	1,849
Finance costs	5	5	5	5	5
Total expenses	16,249	15,846	15,937	16,098	16,629
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	4,156	4,233	4,102	4,105	4,381
Other	105	105	105	105	105
Total own-source revenue	4,261	4,338	4,207	4,210	4,486
Total own-source income	4,261	4,338	4,207	4,210	4,486
Net (cost of)/contribution by services	(11,988)	(11,508)	(11,730)	(11,888)	(12,143)
Revenue from government	10,042	10,018	10,240	10,398	10,644
Surplus/(deficit) attributable to the Australian Government	(1,946)	(1,490)	(1,490)	(1,490)	(1,499)
Total comprehensive income/(loss) attributable to the Australian Government	(1,946)	(1,490)	(1,490)	(1,490)	(1,499)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(1,946)	(1,490)	(1,490)	(1,490)	(1,499)
<i>plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)^(a)</i>	1,514	1,514	1,514	1,514	1,510
<i>plus: depreciation/amortisation expenses for ROU assets^(b)</i>	339	339	339	339	339
<i>less: lease principal repayments^(b)</i>	(357)	(363)	(363)	(363)	(350)
Net Cash Operating Surplus/ (Deficit)	(450)	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	177	177	177	177	177
Trade and other receivables	9,985	9,985	9,985	9,985	9,985
Total financial assets	10,162	10,162	10,162	10,162	10,162
Non-financial assets					
Land and buildings ^(a)	18,189	19,328	18,358	17,208	16,098
Property, plant and equipment ^(a)	1,932	1,811	2,073	2,524	2,888
Heritage and cultural assets	229	244	239	234	229
Intangibles	1,124	1,091	707	323	0
Other non-financial assets	242	196	196	196	196
Total non-financial assets	21,716	22,670	21,573	20,485	19,411
Total assets	31,878	32,832	31,735	30,647	29,573
LIABILITIES					
Payables					
Suppliers	545	645	645	645	645
Other payables	8,670	8,511	8,511	8,511	8,511
Total payables	9,215	9,156	9,156	9,156	9,156
Interest bearing liabilities					
Leases	50	1,798	1,435	1,072	722
Total interest bearing liabilities	50	1,798	1,435	1,072	722
Provisions					
Employee provisions	2,823	2,836	2,836	2,836	2,836
Total provisions	2,823	2,836	2,836	2,836	2,836
Total liabilities	12,088	13,790	13,427	13,064	12,714
Net assets	19,790	19,042	18,308	17,583	16,859
EQUITY					
Contributed equity	23,059	23,801	24,557	25,322	26,097
Reserves	14,152	14,152	14,152	14,152	14,152
Retained surplus (accumulated deficit)	(17,421)	(18,911)	(20,401)	(21,891)	(23,390)
Total equity	19,790	19,042	18,308	17,583	16,859

Prepared on Australian Accounting Standards basis.

a) Includes ROU assets as defined under AASB16 Leases.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	(17,421)	14,152	23,059	19,790
Adjusted opening balance	(17,421)	14,152	23,059	19,790
Comprehensive income				
Surplus/(deficit) for the period	(1,490)	-	-	(1,490)
Total comprehensive income	(1,490)	-	-	(1,490)
of which:				
Attributable to the Australian Government	(1,490)	-	-	(1,490)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	742	742
Sub-total transactions with owners	-	-	742	742
Estimated closing balance as at 30 June 2027	(18,911)	14,152	23,801	19,042
Closing balance attributable to the Australian Government	(18,911)	14,152	23,801	19,042

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	10,492	10,018	10,240	10,398	10,644
Sale of goods and rendering of services	4,080	4,245	4,102	4,105	4,381
Total cash received	14,572	14,263	14,342	14,503	15,025
Cash used					
Employees	8,832	8,652	8,601	8,845	9,769
Suppliers	5,378	5,243	5,373	5,290	4,901
Interest payments on lease liability	5	5	5	5	5
Total cash used	14,215	13,900	13,979	14,140	14,675
Net cash from/(used by) operating activities	357	363	363	363	350
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	729	742	756	765	775
Total cash used	729	742	756	765	775
Net cash from/(used by) investing activities	(729)	(742)	(756)	(765)	(775)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	729	742	756	765	775
Total cash received	729	742	756	765	775
Cash used					
Principal payments on lease liability	357	363	363	363	350
Total cash used	357	363	363	363	350
Net cash from/(used by) financing activities	372	379	393	402	425
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	177	177	177	177	177
Cash and cash equivalents at the end of the reporting period	177	177	177	177	177

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	729	742	756	765	775
Total new capital appropriations	729	742	756	765	775
<i>Provided for:</i>					
Purchase of non-financial assets	729	742	756	765	775
Total items	729	742	756	765	775
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB	729	742	756	765	775
TOTAL	729	742	756	765	775
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	729	742	756	765	775
Total cash used to acquire assets	729	742	756	765	775

Prepared on Australian Accounting Standards basis.

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

	Asset Category				Total \$'000
	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'000	
As at 1 July 2026					
Gross book value	18,955	2,237	234	2,718	24,144
Gross book value - ROU assets	1,863	56	-	-	1,919
Accumulated depreciation/amortisation and impairment	(1,150)	(314)	(5)	(1,594)	(3,063)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,479)	(47)	-	-	(1,526)
Opening net book balance	18,189	1,932	229	1,124	21,474
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^{a)}	178	193	20	351	742
By purchase - appropriation equity - ROU assets	2,111	-	-	-	2,111
Total additions	2,289	193	20	351	2,853
Other movements					
Depreciation/amortisation expense	(811)	(314)	(5)	(384)	(1,514)
Depreciation/amortisation on ROU assets	(339)	-	-	-	(339)
Total other movements	(1,150)	(314)	(5)	(384)	(1,853)
As at 30 June 2027					
Gross book value	19,133	2,430	254	3,069	24,886
Gross book value - ROU assets	3,974	56	-	-	4,030
Accumulated depreciation/amortisation and impairment	(1,961)	(628)	(10)	(1,978)	(4,577)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,818)	(47)	-	-	(1,865)
Closing net book balance	19,328	1,811	244	1,091	22,474

Prepared on Australian Accounting Standards basis.

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

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Suppliers	22,433	23,835	25,130	26,348	27,883
Depreciation and amortisation ^(a)	38,974	39,552	39,570	39,598	39,640
Write-down and impairment of assets	2,000	2,000	2,000	2,000	2,000
Total expenses administered on behalf of government	63,407	65,387	66,700	67,946	69,523
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Sale of goods and rendering of services	31,446	32,188	33,049	33,909	28,080
Other revenue	515	586	603	621	640
Total non-taxation revenue	31,961	32,774	33,652	34,530	28,720
Total own-source revenue administered on behalf of government	31,961	32,774	33,652	34,530	28,720
Total own-sourced income administered on behalf of government	31,961	32,774	33,652	34,530	28,720
Net (cost of)/contribution by services	(31,446)	(32,613)	(33,048)	(33,416)	(40,803)
Surplus/(deficit)	(31,446)	(32,613)	(33,048)	(33,416)	(40,803)
Total comprehensive income/(loss)	(31,446)	(32,613)	(33,048)	(33,416)	(40,803)

Prepared on Australian Accounting Standards basis.

- a) From 2010-11, the government introduced net cash appropriation arrangements where Bill (No.1) revenue appropriations for the depreciation/amortisation expenses of Non-Corporate Commonwealth Entities (and select Corporate Commonwealth Entities) were replaced with a separate Administered Capital Budget (ACB) provided through Bill (No.1) equity appropriations used for depreciation/amortisation expenses. For information regarding ACBs, please refer to Table 3.10 Administered Capital Budget Statement.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	269	269	269	269	269
Trade and other receivables	2,557	2,557	2,557	2,557	2,557
Total financial assets	2,826	2,826	2,826	2,826	2,826
Non-financial assets					
Land and buildings	722,656	721,044	719,414	717,756	716,556
Property, plant and equipment	704,781	784,521	816,310	796,243	776,078
Heritage and cultural assets	80,883	79,783	78,683	77,583	76,483
Intangibles	1,062	422	-	-	-
Other non-financial assets	85	85	85	85	85
Total non-financial assets	1,509,467	1,585,855	1,614,492	1,591,667	1,569,202
Total assets administered on behalf of government	1,512,293	1,588,681	1,617,318	1,594,493	1,572,028
LIABILITIES					
Payables					
Suppliers	5,931	5,931	5,931	5,931	5,931
Other payables	17,829	17,829	17,829	17,829	17,829
Total payables	23,760	23,760	23,760	23,760	23,760
Total liabilities administered on behalf of government	23,760	23,760	23,760	23,760	23,760
Net assets/(liabilities)	1,488,533	1,564,921	1,593,558	1,570,733	1,548,268

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	31,446	32,188	33,049	33,909	28,080
Other	515	586	603	621	640
Total cash received	31,961	32,774	33,652	34,530	28,720
Cash used					
Suppliers	22,433	23,835	25,130	26,348	27,883
Total cash used	22,433	23,835	25,130	26,348	27,883
Net cash from/(used by) operating activities	9,528	8,939	8,522	8,182	837
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	78,190	115,940	68,207	16,773	17,175
Total cash used	78,190	115,940	68,207	16,773	17,175
Net cash from/(used by) investing activities	(78,190)	(115,940)	(68,207)	(16,773)	(17,175)
Net increase/(decrease) in cash held	(68,662)	(107,001)	(59,685)	(8,591)	(16,338)
Cash and cash equivalents at beginning of reporting period	269	269	269	269	269
Cash from Official Public Account for:					
- Appropriations	100,623	139,775	93,337	43,121	45,058
Total cash from Official Public Account	100,623	139,775	93,337	43,121	45,058
Cash to Official Public Account for:					
- Transfers to other entities (Finance - whole of government)	31,961	32,774	33,652	34,530	28,720
Total cash to Official Public Account	31,961	32,774	33,652	34,530	28,720
Cash and cash equivalents at end of reporting period	269	269	269	269	269

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (ACB)	18,458	23,808	16,561	16,773	17,175
Administered Assets and Liabilities - Bill 2	22,940	92,132	51,646	-	-
Total new capital appropriations	41,398	115,940	68,207	16,773	17,175
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	41,398	115,940	68,207	16,773	17,175
Total items	41,398	115,940	68,207	16,773	17,175
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	59,732	92,132	51,646	-	-
Funded by capital appropriation - ACB ^(b)	18,458	23,808	16,561	16,773	17,175
TOTAL	78,190	115,940	68,207	16,773	17,175
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	78,190	115,940	68,207	16,773	17,175
Total cash used to acquire assets	78,190	115,940	68,207	16,773	17,175

Prepared on Australian Accounting Standards basis.

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

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

	Asset Category					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026						
Gross book value	691,245	33,398	739,375	82,462	3,330	1,549,810
Accumulated depreciation/amortisation and impairment	-	(1,213)	(34,594)	(1,579)	(2,268)	(39,654)
Accumulated depreciation/amortisation and impairment - ROU assets	(774)	-	-	-	-	(774)
Opening net book balance	690,471	32,185	704,781	80,883	1,062	1,509,382
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	-	92,132	-	-	92,132
By purchase - appropriation ordinary annual services ^(b)	100	500	22,608	500	100	23,808
Total additions	100	500	114,740	500	100	115,940
Other movements						
Depreciation/amortisation expense	-	(1,412)	(35,000)	(1,600)	(740)	(38,752)
Depreciation/amortisation on ROU assets	(800)	-	-	-	-	(800)
Total other movements	(800)	(1,412)	(35,000)	(1,600)	(740)	(39,552)
As at 30 June 2027						
Gross book value	691,345	33,898	854,115	82,962	3,430	1,665,750
Accumulated depreciation/amortisation and impairment	-	(2,625)	(69,594)	(3,179)	(3,008)	(78,406)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,574)	-	-	-	-	(1,574)
Closing net book balance	689,771	31,273	784,521	79,783	422	1,585,770

Prepared on Australian Accounting Standards basis.

a) 'Appropriation equity' refers to Administered Assets and Liabilities appropriations provided through Appropriation Bill (No. 2) 2026-2027.

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

**National Film and Sound
Archive of Australia**

**Entity resources and planned
performance**

National Film and Sound Archive of Australia

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National Film and Sound Archive of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Film and Sound Archive of Australia's (NFSA) purpose is to tell the national story by collecting, preserving and sharing audiovisual media, the cultural experience platforms of our time.

The legislative functions of the NFSA are outlined in the *National Film and Sound Archive of Australia Act 2008*. The NFSA is Australia's premier audiovisual archive and a place of engagement with Australian audiovisual production past and present.

The NFSA exists to perform three vital functions:

- collect audiovisual works and associated documentation that reflect all aspects of Australian life and our diverse communities
- preserve the collection in accordance with international standards and working within our resources, to ensure permanent access
- share the collection so its stories form an ongoing part of the evolution of our culture.

A formal strategic direction statement which explains the alignment of our work with the five pillars of the new National Cultural Policy - *Revive: a place for every story, a story for every place* can also be found here:

<https://www.nfsa.gov.au/about/corporate/strategies-plans>

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the NFSA for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the government or the public) and departmental (for the NFSA’s operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses for Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: NFSA resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July		
Funds from government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	41,822	43,058
Annual appropriations - other services ^(b)		
Equity injection	1,736	1,168
Total annual appropriations	43,558	44,226
Total funds from government	43,558	44,226
Funds from other sources		
Interest	1,270	1,270
Royalties	163	163
Sale of goods and services	1,268	1,268
Other	617	879
Total funds from other sources	3,318	3,580
Total net resourcing for NFSA	46,876	47,806
	2025-26	2026-27
Average staffing level (number)	256	226

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

a) Appropriation Bill (No. 1) 2026-2027.

b) Appropriation Bill (No. 2) 2026-2027.

NFSA is not directly appropriated as a Corporate Commonwealth Entity (CCE). Appropriations are made to the Department of infrastructure, Transport, Regional Development, Communications, Sport and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to NFSA and are considered ‘Departmental’ for all purposes.

1.3 Budget measures

Budget measures in Part 1 relating to NFSA are detailed in the *Budget Paper No. 2 - Budget Measures* and are summarised below.

Table 1.2: Entity 2026-27 Budget measures

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

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures						
National Cultural Policy - National Collecting Institutions ^(a)	1.1					
Departmental payment		-	2,563	3,699	3,589	-
Total		-	2,563	3,699	3,589	-

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

a) Includes \$9.9 million provisioned in the Contingency Reserve.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the NFSA can be found at:

<https://cdn.sanity.io/files/dhoneoxg/production/78c601b219160ad97ef95a79a47fa6fae3b3d1ba.pdf>

The most recent annual performance statement for the NFSA can be found at:

<https://cdn.sanity.io/files/dhoneoxg/production/5f5f81048f261942102b2ca70ce3d84fa2219ed6.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Increased engagement with Australia’s audiovisual culture past and present through developing, preserving, maintaining and promoting the national audiovisual collection of historic and cultural significance

Budgeted expenses for Outcome 1

This table shows how much the NFSA intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: Collect, preserve and share the national audio visual collection					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	41,822	43,058	44,054	44,450	44,997
Expenses not requiring appropriation in the budget year ^{a)}	10,728	5,856	4,895	4,861	4,902
Revenues from other independent sources	3,318	3,580	3,760	3,950	4,150
Total expenses for Program 1.1	55,868	52,494	52,709	53,261	54,049
Outcome 1 Totals by resource type					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	41,822	43,058	44,054	44,450	44,997
Expenses not requiring appropriation in the budget year	10,728	5,856	4,895	4,861	4,902
Revenues from other independent sources	3,318	3,580	3,760	3,950	4,150
Total expenses for Outcome 1	55,868	52,494	52,709	53,261	54,049
	2025-26	2026-27			
Average staffing level (number)	256	226			

a) Expenses not requiring appropriation in the budget year reflect depreciation of heritage and cultural assets.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Increased engagement with Australia’s audiovisual culture past and present through developing, preserving, maintaining and promoting the national audiovisual collection of historic and cultural significance		
Program 1.1: Collect, preserve and share the national audio visual collection Collect, preserve and share the national audiovisual collection		
Key activities	<ul style="list-style-type: none"> • Ensure First Nations’ knowledge held in the collection is visible and available to communities of origin for use in ongoing cultural practice • Increase discoverability of, and access to, the national audiovisual collection for all Australians • Enhance services for makers and industry to support the creation of new artworks • Be a responsible and innovative cultural business that generates sufficient resources to deliver on our purpose and goals • Be responsive to the needs of the community as a corporate entity and deliver value to Australians through and beyond the collection 	
Year	Performance measures	Expected performance results
Current Year 2025-26	We will develop relationships with First Nations communities to return First Nations content in the national audiovisual collection to communities of origin	Engage with Aboriginal and/or Torres Strait Islander communities to preserve, digitise and return knowledge to Country Target expected to be met
	Build the national audiovisual collection	Accession 24,300 items into the national audiovisual collection Target expected to be met
	Increase our digitisation capacity to ensure the preservation of ‘at-risk’ audiovisual material	We will digitise 32,700 at-risk audiovisual collection items from the NFSA’s collection and from other collecting institutions Target expected to be met
	Provide services that ease and encourage engagement with and use of collection material	Delivery of a new institution website ^(a) Target met
	Increase earned and contributed revenue	Increase earned and contributed revenue by 10%. Target expected to be partially met

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Fit for purpose infrastructure	Deliver design and documentation for a new nitrate facility and the refit of the existing nitrate vault Target expected to be partially met
	Increase access to and total engagement with the national audiovisual collection	Statistics for online and in-person engagement with the collection are an increase on the previous year Target expected to be partially met
	Deliver media literacy programs and tools for Australians	Increase engagement with Media & Me by 15% Target expected to be partially met
Year	Performance measures	Planned performance results
Budget Year 2026-27	We will develop relationships with First Nations communities to return First Nations content in the national audiovisual collection to communities of origin	Engage with Aboriginal and/or Torres Strait Islander communities to preserve, digitise and return knowledge to Country
	Build the national audiovisual collection	Accession 24,600 items into the national audiovisual collection
	Increase our digitisation capacity to ensure the preservation of heritage analogue audiovisual material ^(b)	Digitise 30,000 at-risk audiovisual collection items from the NFSA's collection, with a particular focus on prioritising magnetic formats ^(b)
	Provide services that ease and encourage engagement with and use of collection material	Growth in collection access and licensing activity
	Increase earned and contributed revenue	Increase in earned and contributed revenue
	Fit for purpose infrastructure	Deliver funded capital works on the NFSA's nitrate facility, maintaining and improving the safety and security of the collection.
	Increase access to and total engagement with the national audiovisual collection	Statistics for online and in-person engagement with the collection are an increase on the previous year
	Deliver media literacy programs and tools for Australians	Increase engagement with Media & Me

Year	Performance measures	Planned performance results
Forward Estimates 2027-30	As per 2026-27	Engage with Aboriginal and/or Torres Strait Islander communities to preserve, digitise and return knowledge to Country Continue to accession a target number of items into the collection AVA infrastructure enhances capacity to digitise at-risk material Continued growth in online and in person engagement with the collection Efficient and effective services for audiovisual creatives to encourage use of the collection Continue to increase earned and contributed revenue Implement long term nitrate storage solution Media literacy programs equip primary and secondary students with the skills to critically analyse media and safely navigate an increasingly digital world
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: see footnote ^(c) below		

- a) New National Film and Sound Archive of Australia website launched on 19 March 2026.
- b) Following completion of the AVA Program as of 30 June 2026, digitisation focus will move to preservation of heritage analogue material in the national audiovisual collection.
- c) The AVA Program comes to completion as of 30 June 2026, funding transitions from program investment to a sustaining appropriation, reducing the dedicated capacity that enabled peak mass-digitisation.

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Comprehensive income statement

Total income in 2026-27 is expected to be \$55.7 million, which includes \$43.1 million of revenue from government, \$3.6 million of own sourced revenue and \$9.0 million of collection gains. Total expenses for 2026-27 are estimated to be \$50.8 million, \$27.9 million for employee benefits, \$15.7 million for supplier expenses and \$7.2 million of depreciation and amortisation.

Budgeted departmental balance sheet

The NFSA's net assets are budgeted to be \$490.9 million at 30 June 2027. This comprises mainly of the NFSA's heritage and cultural collection at \$382.3 million and land, buildings, plant and equipment at \$79.6 million. These are independently valued on a regular basis. Depreciation is incurred on all buildings, plant and equipment and some components of the collection and is determined based on estimated useful lives.

Equity injections of \$1.7 million will be used for collection acquisitions and urgent capital works.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	29,470	27,880	28,690	29,530	30,610
Suppliers	16,080	15,700	16,180	16,670	17,170
Depreciation and amortisation ^(a)	10,253	5,521	7,774	6,996	6,204
Finance costs	65	65	65	65	65
Total expenses	55,868	49,166	52,709	53,261	54,049
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,268	1,268	1,268	1,268	1,268
Interest	1,270	1,270	1,270	1,270	1,270
Royalties	163	163	163	163	163
Other	617	879	1,059	1,249	1,449
Total own-source revenue	3,318	3,580	3,760	3,950	4,150
Gains					
Other	13,280	9,000	9,000	9,000	9,000
Total gains	13,280	9,000	9,000	9,000	9,000
Total own-source income	16,598	12,580	12,760	12,950	13,150
Net (cost of)/contribution by services	(39,270)	(36,586)	(39,949)	(40,311)	(40,899)
Revenue from government	41,822	43,058	44,054	44,450	44,997
Surplus/(deficit) attributable to the Australian Government	2,552	6,472	4,105	4,139	4,098
Total comprehensive income/(loss)	2,552	6,472	4,105	4,139	4,098
Total comprehensive income/(loss) attributable to the Australian Government	2,552	6,472	4,105	4,139	4,098
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	2,552	6,472	4,105	4,139	4,098
<i>plus:</i> heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	1,936	1,936	1,936	1,936	1,936
<i>plus:</i> depreciation/amortisation expenses for ROU assets ^(b)	620	620	620	620	817
<i>less:</i> lease principal repayments ^(b)	(647)	(647)	(647)	(647)	(817)
Net Cash Operating Surplus/ (Deficit)	4,461	8,381	6,014	6,048	6,034

Prepared on Australian Accounting Standards basis.

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

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,276	3,296	3,465	3,196	3,386
Trade and other receivables	572	572	572	572	572
Other investments	11,691	12,675	13,292	13,871	12,171
Other financial assets	121	121	121	121	121
Total financial assets	15,660	16,664	17,450	17,760	16,250
Non-financial assets					
Land and buildings	68,205	70,001	71,783	73,565	75,347
Property, plant and equipment	16,483	16,633	16,879	17,336	18,142
Heritage and Cultural	380,026	382,332	383,918	385,897	389,323
Intangibles	325	400	475	512	549
Inventories	583	583	583	583	583
Other non-financial assets	4,301	4,301	4,301	4,301	4,301
Total non-financial assets	469,923	472,584	477,939	482,194	488,245
Total assets	485,583	489,248	495,389	499,954	504,495
LIABILITIES					
Payables					
Suppliers	1,514	1,514	1,514	1,514	1,514
Other payables	959	959	959	959	959
Total payables	2,473	2,473	2,473	2,473	2,473
Interest bearing liabilities					
Leases	5,720	5,073	4,256	3,481	2,706
Total interest bearing liabilities	5,720	5,073	4,256	3,481	2,706
Provisions					
Employee provisions	6,564	6,564	6,564	6,564	6,564
Other provisions	610	610	610	610	610
Total provisions	7,174	7,174	7,174	7,174	7,174
Total liabilities	15,367	14,720	13,903	13,128	12,353
Net assets	470,216	474,528	481,486	486,826	492,142
EQUITY					
Parent entity interest					
Contributed equity	256,230	257,398	258,585	259,786	261,004
Reserves	185,437	185,437	185,437	185,437	185,437
Retained surplus (accumulated deficit)	28,549	31,693	37,464	41,603	45,701
Total parent entity interest	470,216	474,528	481,486	486,826	492,142
Total equity	470,216	474,528	481,486	486,826	492,142

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	25,688	185,437	256,230	470,216
Adjusted opening balance	25,688	185,437	256,230	470,216
Comprehensive income				
Surplus/(deficit) for the period	3,144			3,144
Total comprehensive income	3,144	-	-	3,144
Contributions by owners				
Equity injection - Appropriation	-	-	1,168	1,168
Sub-total transactions with owners	-	-	1,168	1,168
Estimated closing balance as at 30 June 2027	31,693	185,437	257,398	474,528
Closing balance attributable to the Australian Government	31,693	185,437	257,398	474,528

Prepared on Australian Accounting Standards basis

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	41,822	43,058	44,054	44,450	44,997
Sale of goods and rendering of services	1,268	1,268	1,268	1,268	1,268
Interest	1,270	1,270	1,270	1,270	1,270
Net GST received	127	127	127	127	127
Other	780	1,042	1,222	1,412	1,612
Total cash received	45,267	46,765	47,941	48,527	49,274
Cash used					
Employees	29,470	27,880	28,690	29,530	30,610
Suppliers	6,540	8,636	9,126	9,342	9,825
Net GST paid	654	864	913	934	983
Interest payments on lease liability	65	65	65	65	65
Total cash used	36,729	37,445	38,794	39,871	41,483
Net cash from/(used by) operating activities	8,538	9,320	9,147	8,656	7,791
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of financial instruments	1,000	1,000	1,000	1,000	1,000
Total cash received	1,000	1,000	1,000	1,000	1,000
Cash used					
Purchase of property, plant and equipment and intangibles	7,146	7,064	7,054	7,328	7,345
Total cash used	7,146	7,064	7,054	7,328	7,345
Net cash from/(used by) investing activities	(6,146)	(6,064)	(6,054)	(6,328)	(6,345)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,736	1,168	1,187	1,201	1,218
Total cash received	1,736	1,168	1,187	1,201	1,218
Cash used					
Principal payments on lease liability	647	647	647	647	4,474
Total cash used	647	647	647	647	4,474
Net cash from/(used by) financing activities	1,089	521	540	554	(3,256)
Net increase/(decrease) in cash held	3,481	3,777	3,633	2,882	(1,810)
Cash and cash equivalents at the beginning of the reporting period	2,219	2,265	3,296	4,465	5,196
Cash and cash equivalents at the end of the reporting period	5,700	6,042	6,929	7,347	3,386

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated Actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)					
Equity injections - Bill 2	1,736	1,168	1,187	1,201	1,218
Total new capital appropriations	1,736	1,168	1,187	1,201	1,218
Provided for:					
Purchase of non-financial assets	1,736	1,168	1,187	1,201	1,218
Total items	1,736	1,168	1,187	1,201	1,218
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	1,736	1,168	1,187	1,201	1,218
Funded internally from departmental resources ^(b)	5,410	5,896	5,867	6,127	6,127
TOTAL	7,146	7,064	7,054	7,328	7,345

Prepared on Australian Accounting Standards basis.

- a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.
- b) Includes the following s74 external receipts: sponsorship, subsidy, gifts or similar contribution; internally developed assets; and proceeds from the sale of assets.

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

	Asset Category							Total
	Land	Buildings	Other property, plant and equipment	Heritage And Cultural	Computer Software And Intangibles	L&B, IP&E held for sale	Other	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026								
Gross book value	12,140	46,434	21,447	381,962	4,816	583	4,301	478,491
Gross book value - ROU assets	-	11,113	130	-	-	-	-	11,243
Accumulated depreciation/ amortisation and impairment	-	(2,785)	(5,018)	(1,936)	(4,491)	-	-	(14,230)
Accumulated depreciation/ amortisation and impairment - ROU assets	-	(5,505)	(76)	-	-	-	-	(5,581)
Opening net book balance	12,140	56,065	16,483	380,026	325	583	4,301	469,923
Capital asset additions								
Estimated expenditure on new or replacement assets								
By purchase - appropriation equity ^(a)	-	5,200	196	1,459	-	210	-	7,064
By purchase - donated funds	-	-	-	1,118	-	-	-	1,118
Total additions	-	5,200	196	2,576	-	210	-	8,182
Other movements								
Depreciation/ amortisation expense	-	(2,784)	(46)	(1,936)	(135)	-	-	(4,901)
Depreciation/ amortisation on ROU assets	-	(620)	-	-	-	-	-	(620)
Total other movements	-	(3,404)	(46)	(1,936)	(135)	-	-	(5,521)
As at 30 June 2027								
Gross book value	12,140	58,442	21,643	384,538	5,026	583	4,301	486,679
Gross book value - ROU assets	-	11,113	130	-	-	-	-	11,243
Accumulated depreciation/ amortisation and impairment	-	(5,569)	(5,064)	(3,872)	(4,626)	-	-	(19,131)
Accumulated depreciation/ amortisation and impairment - ROU assets	-	(6,125)	(76)	-	-	-	-	(6,201)
Closing net book balance	12,140	57,861	16,633	380,666	400	-	-	472,584

Prepared on Australian Accounting Standards basis.

a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2026-2027, including Collection Development Acquisition Budgets (CDABs).

National Gallery of Australia

**Entity resources and planned
performance**

National Gallery of Australia

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National Gallery of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Gallery of Australia (National Gallery) is Australia's national visual arts institution dedicated to collecting, sharing and celebrating art from Australia and the world, and inspiring all people to explore, experience and learn.

Vision

To be the reference point for art in Australia, inspiring all people to explore, experience and learn.

The vision of the National Gallery is underpinned by the following key points:

- art is an important bridge to nurture understanding, appreciation and respect for First Nations culture.
- the national collection is a significant cultural resource for all Australians to share.
- education and learning are important entry points for the appreciation and understanding of our cultural heritage.
- all Australians should have access to the national collection, regardless of geography.
- the world is interested in and curious about Australian art and culture, and cultural diplomacy can support a growing appetite to understand and appreciate our unique culture.

Functions

The *National Gallery Act 1975* expresses the functions of the National Gallery as being:

- to develop and maintain a national collection of works of art
- to exhibit, or make available for exhibition by others, works of art from the national collection or works of art that are otherwise in possession of the National Gallery
- to use every endeavour to make the most advantageous use of the national collection in the national interest.

The National Gallery's priorities over the next four years continue to be focused on the themes of Collection, Connection, Distinct Identity, and Sustainable and Capable, as well as supporting implementation of the key pillars and principles of the National Cultural Policy - *Revive: a place for every story, a story for every place.*

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the National Gallery for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and departmental (for the National Gallery’s operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses for Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: National Gallery resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July	42,343	30,000
Funds from government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	81,789	76,185
Annual appropriations - other services ^(b)		
Equity injection	28,666	18,928
Total annual appropriations	110,455	95,113
Total funds from government	110,455	95,113
Funds from other sources		
Interest	7,344	6,924
Sale of goods and services	3,278	2,380
Dividends	600	700
Contributions	14,325	15,295
Other	860	475
Total funds from other sources	26,407	25,774
Total net resourcing for Entity National Gallery	179,205	150,887
	2025-26	2026-27
Average staffing level (number)	217	217

Prepared on a resourcing (that is, appropriations available) basis.

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

a) Appropriation Bill (No. 1) 2026-2027.

b) Appropriation Bill (No. 2) 2026-2027.

The National Gallery is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to the National Gallery and considered ‘departmental’ for all purposes.

1.3 Budget measures

There are no new measures relating to the National Gallery for the 2026-27 Budget.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the National Gallery can be found at:
https://nga.gov.au/media/dd/documents/NGA_CorporatePlan25-26.pdf.

The most recent annual performance statement can be found at:
https://nga.gov.au/media/dd/documents/NGA_Annual_Report_24_25_Single_Pages.pdf.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Increased understanding, knowledge and enjoyment of the visual arts by providing access to, and information about, works of art locally, nationally and internationally

Budgeted expenses for Outcome 1

This table shows how much the National Gallery intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: Collection development, management, access and promotion					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	81,789	76,185	74,435	75,089	74,821
Expenses not requiring appropriation in the budget year ^(a)	18,784	18,794	18,488	18,687	18,566
Revenues from other independent sources	23,907	23,274	20,672	19,571	20,879
Total expenses for Program 1.1	124,480	118,253	113,595	113,347	114,266
Outcome 1 Totals by resource type					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	81,789	76,185	74,435	75,089	74,821
Expenses not requiring appropriation in the budget year ^(a)	18,784	18,794	18,488	18,687	18,566
Revenues from other independent sources	23,907	23,274	20,672	19,571	20,879
Total expenses for Outcome 1	124,480	118,253	113,595	113,347	114,266
	2025-26	2026-27			
Average staffing level (number)	217	217			

a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses on the national collection and lease adjustments under AASB 16 Leases.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Increased understanding, knowledge and enjoyment of the visual arts by providing access to, and information about, works of art locally, nationally and internationally		
Program 1.1: Collection development, management, access and promotion The National Gallery aims to build and maintain an outstanding national collection of works of art, providing access locally, nationally, and internationally		
Key activities	Collection: Develop, conserve and manage an outstanding national collection Connection: Share the nation's art collection with audiences Distinct Identity: Present artistic programs of cultural excellence Sustainable and Capable: The National Gallery ambition is realised	
Year	Performance measures	Expected performance results
Current Year 2025-26	Collection: The national collection is developed and managed	10 works of singular outstanding quality added to the national collection Target expected to be met
	Connection: Audiences access and engage with the national collection	Total audience to the national collection exceeds 2,050,000 Target expected to be met Unique website sessions exceed 2,000,000 Target expected to be met Total student attendance of learning programs exceeds 62,000 Target expected to be met
	Distinct Identity: The National Cultural Policy is supported	15 new partnerships are established across Australia for Sharing the National Collection Target expected to be met >80% of visitors are quite or highly satisfied Target expected to be met >95% of visitors attending major exhibitions are quite or highly satisfied Target expected to be met Two (2) new partnerships are established to advance First Nations art internationally Target expected to be met

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Sustainable and capable: the National Gallery ambition is realised	Recognition of philanthropic income to the National Gallery equivalent to 30% of revenue from government Target expected to be met The National Sculpture Garden Project design is completed Target expected to be met
Year	Performance measures	Planned performance results
Budget Year 2026-27	Collection: The national collection is developed and managed	10 works of singular outstanding quality added to the national collection
	Connection: Audiences access and engage with the national collection	Total audience to the national collection exceeds 2,050,000 Total student attendance of learning programs exceeds 62,000
	Distinct Identity: The National Cultural Policy is supported	15 new partnerships are established across Australia for Sharing the National Collection >80% of visitors are quite or highly satisfied Two (2) new partnerships are established to advance First Nations art internationally
	Sustainable and capable: the National Gallery ambition is realised	Recognition of philanthropic income to the National Gallery equivalent to 30% of revenue from government
Forward Estimates 2027-30	As per 2026-27	The planned performance results will evolve over forward years, building on 2026-27 planned performance results to increase effectiveness and efficiency measures
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

The National Gallery is budgeting for an operating surplus of \$7.5 million in the Budget excluding heritage and cultural depreciation expenses. This surplus represents estimated gains which reflect the value of gifts of works of art and cash donations tied to the purchase of works of arts. The forward year estimates illustrate a balanced budget after adjusting for \$7.5 million of gains as described above.

The delivery of the National Gallery's 2026-30 comprehensive building repair and rectification capital works program is expected to impact own-source revenue over the forward estimates. Spending of cash throughout program delivery will lead to a lower investment balance and lower interest income. Other own-source revenue generating activities will continue with limited capacity due to the impact of the capital works program.

Additional operating funding is provided through additional appropriations. Funding for the offsite storage enabling works ended in 2025-26, and the Sharing the National Collection pilot will end in 2026-27 resulting in a reduction in revenue from government and a corresponding reduction in expenditure. Operational and capital funding for Fix the Roof of \$15.1 million is included in the 2025-26 estimated actual figures, and a further \$7.7 million in the forward estimates. Remaining Fix the Roof funds are held in contingency reserve; there is no forward estimate income or expenditure until this is released.

Contributions from philanthropic income is expected to remain stable across the forward estimates as donations continue being received for the National Gallery's Sculpture Garden revitalisation project and collection development program.

The National Gallery's net assets are estimated to be \$8.1 billion as at 30 June 2027. The national collection and the National Gallery's land and buildings make up 98% of this value. Net assets are forecast to increase in 2026-27 with equity injections totalling \$18.9 million for the acquisition of collection assets, augmented by gifts for, and of, works of art, and offset by depreciation.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	38,461	39,692	40,208	42,248	43,938
Suppliers	49,649	40,529	35,292	32,641	33,025
Depreciation and amortisation ^(a)	36,305	37,967	38,030	38,393	37,238
Write-down and impairment of assets	65	65	65	65	65
Total expenses	124,480	118,253	113,595	113,347	114,266
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	3,278	2,380	1,378	1,412	2,529
Contributions	14,325	15,295	16,024	16,197	16,388
Interest	7,344	6,924	4,595	3,287	2,902
Dividends	600	700	700	700	700
Other	860	475	475	475	860
Total own-source revenue	26,407	25,774	23,172	22,071	23,379
Gains					
Other	5,000	5,000	5,000	5,000	5,000
Total gains	5,000	5,000	5,000	5,000	5,000
Total own-source income	31,407	30,774	28,172	27,071	28,379
Net (cost of)/contribution by services	(93,073)	(87,479)	(85,423)	(86,276)	(85,887)
Revenue from government	81,789	76,185	74,435	75,089	74,821
Surplus/(deficit) attributable to the Australian Government	(11,284)	(11,294)	(10,988)	(11,187)	(11,066)
Total comprehensive income/(loss) attributable to the Australian Government	(11,284)	(11,294)	(10,988)	(11,187)	(11,066)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(11,284)	(11,294)	(10,988)	(11,187)	(11,066)
<i>plus:</i> heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	18,706	18,706	18,706	18,706	18,706
<i>plus:</i> depreciation/amortisation expenses for ROU assets ^(b)	2,319	3,981	4,044	4,406	3,251
<i>less:</i> lease principal repayments ^(b)	(2,241)	(3,893)	(4,262)	(4,425)	(3,391)
Net Cash Operating Surplus/ (Deficit)	7,500	7,500	7,500	7,500	7,500

Prepared on Australian Accounting Standards basis.

- a) From 2009-10, the government introduced Collection Development Acquisition Budgets (CDABs) for Designated Collection Institutions, provided as equity appropriations through Appropriation Bill (No. 2). CDABs replaced revenue appropriations previously provided through Appropriation Bill (No. 1) for heritage and cultural depreciation/amortisation expenses of Designated Collection Institutions. For information regarding CDABs, please refer to Table 3.5 Departmental Capital Budget Statement.
- b) Applies to leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	30,000	30,000	30,000	30,000	30,000
Investments	142,702	109,247	83,417	68,660	61,777
Trade and other receivables	3,411	3,285	2,587	2,195	2,080
Other financial assets	33	33	33	33	33
Total financial assets	176,146	142,565	116,037	100,888	93,890
Non-financial assets					
Heritage and Cultural	7,418,038	7,425,760	7,433,799	7,442,082	7,450,634
Land and buildings	532,074	561,639	588,850	601,650	606,007
Property, plant and equipment	11,796	13,809	15,095	15,326	13,662
Intangibles	2,163	3,102	2,990	2,467	4,077
Inventories	585	585	585	585	585
Other non-financial assets	782	782	782	782	782
Total non-financial assets	7,965,438	8,005,677	8,042,101	8,062,892	8,075,747
Total assets	8,141,584	8,148,242	8,158,138	8,163,780	8,169,637
LIABILITIES					
Payables					
Suppliers	6,491	5,275	4,598	4,240	4,307
Other payables	2,855	2,855	2,855	2,855	2,855
Total payables	9,346	8,130	7,453	7,095	7,162
Interest bearing liabilities					
Leases	5,266	6,618	8,385	5,614	2,223
Total interest bearing liabilities	5,266	6,618	8,385	5,614	2,223
Provisions					
Employee provisions	8,787	7,675	8,224	8,693	9,182
Total provisions	8,787	7,675	8,224	8,693	9,182
Total liabilities	23,399	22,423	24,062	21,402	18,567
Net assets	8,118,185	8,125,819	8,134,076	8,142,378	8,151,070
EQUITY					
Parent entity interest					
Contributed equity	569,735	588,663	607,908	627,397	647,155
Reserves	6,993,592	6,993,592	6,993,592	6,993,592	6,993,592
Retained surplus	554,858	543,564	532,576	521,389	510,323
Total equity	8,118,185	8,125,819	8,134,076	8,142,378	8,151,070

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	554,858	6,993,592	569,735	8,118,185
Adjusted opening balance	554,858	6,993,592	569,735	8,118,185
Comprehensive income				
Surplus/(deficit) for the period	(11,294)	-	-	(11,294)
Total comprehensive income	(11,294)	-	-	(11,294)
Contributions by owners				
Equity injection - Appropriation	-	-	18,928	18,928
Sub-total transactions with owners			18,928	18,928
Estimated closing balance as at 30 June 2027	543,564	6,993,592	588,663	8,125,819
Closing balance attributable to the Australian Government	543,564	6,993,592	588,663	8,125,819

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	81,789	76,185	74,435	75,089	74,821
Sale of goods and rendering of services	5,077	4,179	3,149	3,204	4,490
Interest	8,372	7,050	5,293	3,679	3,017
Dividends	600	700	700	700	700
Net GST received	2,812	2,333	1,793	1,469	1,308
Other	14,880	15,770	16,499	16,672	17,248
Total cash received	113,530	106,217	101,869	100,813	101,584
Cash used					
Employees	37,928	40,804	39,659	41,779	43,450
Suppliers	50,881	45,612	39,369	36,039	36,125
Interest payments on lease liability	236	330	229	286	166
Total cash used	89,045	86,746	79,257	78,104	79,741
Net cash from operating activities	24,485	19,471	22,612	22,709	21,843
INVESTING ACTIVITIES					
Cash received					
Investments	80,000	80,000	80,000	80,000	80,000
Total cash received	80,000	80,000	80,000	80,000	80,000
Cash used					
Purchase of property, plant and equipment, intangibles and works of art	55,976	67,961	63,425	52,530	45,093
Investments	87,277	46,545	54,170	65,243	73,117
Total cash used	143,253	114,506	117,595	117,773	118,210
Net cash used by investing activities	(63,253)	(34,506)	(37,595)	(37,773)	(38,210)
FINANCING ACTIVITIES					
Cash received					
Collection Development Acquisition Budget	18,544	18,928	19,245	19,489	19,758
Equity injection	10,122	-	-	-	-
Total cash received	28,666	18,928	19,245	19,489	19,758
Cash used					
Principal payments on lease liability	2,241	3,893	4,262	4,425	3,391
Total cash used	2,241	3,893	4,262	4,425	3,391
Net cash from financing activities	26,425	15,035	14,983	15,064	16,367
Net increase/(decrease) in cash held	(12,343)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	42,343	30,000	30,000	30,000	30,000
Cash and cash equivalents at the end of the reporting period	30,000	30,000	30,000	30,000	30,000

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	28,666	18,928	19,245	19,489	19,758
Total new capital appropriations	28,666	18,928	19,245	19,489	19,758
<i>Provided for:</i>					
Purchase of non-financial assets	28,666	18,928	19,245	19,489	19,758
Total items	28,666	18,928	19,245	19,489	19,758
PURCHASE OF NON-FINANCIAL ASSETS					
ASSETS					
Funded by capital appropriations ^(a)	22,318	48,846	47,593	16,923	27,313
Funded internally from departmental resources ^(b)	39,811	29,360	26,861	42,261	22,780
TOTAL	62,129	78,206	74,454	59,184	50,093
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	62,129	78,206	74,454	59,184	50,093
less: ROU Additions	(1,153)	(5,245)	(6,029)	(1,654)	-
less: gifted assets	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Total cash used to acquire assets	55,976	67,961	63,425	52,530	45,093

Prepared on Australian Accounting Standards basis.

- a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.
- b) Includes acquisitions funded through appropriation ordinary annual services, cash reserves, donations and contributions, and gifts of works of art.

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

	Asset Category					Total \$'000
	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'000	
As at 1 July 2026						
Gross book value	34,627	507,298	14,494	7,437,017	5,017	7,998,453
Gross book value - ROU assets	-	9,891	93	-	-	9,984
Accumulated depreciation/amortisation and impairment	-	(14,861)	(2,711)	(18,979)	(2,854)	(39,405)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(4,881)	(80)	-	-	(4,961)
Opening net book balance	34,627	497,447	11,796	7,418,038	2,163	7,964,071
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	29,918	-	18,928	-	48,846
By purchase - appropriation ordinary annual services ^(b)	-	11,250	3,705	-	1,660	16,615
By purchase - appropriation ordinary annual services - ROU assets	-	5,245	-	-	-	5,245
By purchase - donated funds	-	-	-	2,500	-	2,500
Assets received as gifts/donations	-	-	-	5,000	-	5,000
Total additions	-	46,413	3,705	26,428	1,660	78,206
Other movements						
Depreciation/amortisation expense	-	(12,872)	(1,687)	(18,706)	(721)	(33,986)
Depreciation/amortisation on ROU assets	-	(3,976)	(5)	-	-	(3,981)
Total other movements	-	(16,848)	(1,692)	(18,706)	(721)	(37,967)
As at 30 June 2027						
Gross book value	34,627	548,466	18,199	7,463,445	6,677	8,071,414
Gross book value - ROU assets	-	15,136	93	-	-	15,229
Accumulated depreciation/amortisation and impairment	-	(27,733)	(4,398)	(37,685)	(3,575)	(73,391)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(8,857)	(85)	-	-	(8,942)
Closing net book balance	34,627	527,012	13,809	7,425,760	3,102	8,004,310
Estimated operating expenditure in income statement for heritage and cultural assets						\$'000
Operations and Maintenance						6,967
Preservation and Conservation						3,007
Total operating expenditure on heritage and cultural assets						9,974

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2026-2027, including Collection Development Acquisition Budgets (CDABs).
- b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026-2027 for depreciation/amortisation expenses, cash reserves and contributions.

National Library of Australia

**Entity resources and planned
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National Library of Australia

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National Library of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The functions of the National Library of Australia (Library), as defined in the *National Library Act 1960*, are to:

- maintain and develop a national collection of library material, including a comprehensive collection of library material relating to Australia and the Australian people
- make library material in the national collection available
- make available such other services in relation to library matters and library material as determined by the National Library Council
- cooperate in library matters with authorities or persons, whether in Australia or elsewhere, concerned with library matters.

The Library is committed to collecting documentary resources, particularly relating to Australia and the Australian people, so Australians can discover, learn and create new knowledge, now and in the future. The Library's commitment to open access to the national collection and online services drives increasing value from a collection developed over decades. Australians – whoever they are and wherever they live – should be able to easily discover and use information they need to support their research, and to engage with rich digital content to support their lifelong learning.

The Library actively supports creative and intellectual endeavour and the dissemination of knowledge, ideas and information. The Library has a strong national focus in its outlook, services, products and activities and takes a leadership role in sharing expertise and coordinating key projects across the research, collecting and cultural sectors. The Library's work will continue to be guided by the pillars and principles of the National Cultural Policy - *Revive: a place for every story, a story for every place*. The Library recognises, respects and prioritises the significance of First Nations voices, stories, and perspectives at the centre of Australia's national collections. The Library will continue to extend its reach and make its physical and digital collections accessible far beyond Canberra, by providing timely information services and rich digital experiences to benefit all Australians.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the Library for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by departmental (for the Library’s operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses for Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: National Library of Australia resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July	76,015	75,104
Funds from government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	77,021	80,214
Annual appropriations - other services ^(b)		
Equity injection	10,896	13,409
Total annual appropriations	87,917	93,623
Amounts received from related entities		
Amounts from portfolio department ^(c)	550	550
Total amounts received from related entities	550	550
Total funds from government	88,467	94,173
Funds from other sources		
Interest	3,800	3,736
Sale of goods and services	5,903	5,903
Other	2,150	2,150
Total funds from other sources	11,853	11,789
Total net resourcing for the Library	176,335	181,066
	2025-26	2026-27
Average staffing level (number)	410	410

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

- a) Appropriation Bill (No. 1) 2026-2027.
- b) Appropriation Bill (No. 2) 2026-2027.
- c) Funding provided by the portfolio department that is not specified within the Annual Appropriation Bills as a payment to the Library.

The Library is not directly appropriated as it is a Corporate Commonwealth Entity (CCE). Appropriations are made to the Department of Infrastructure, Transport, Regional Development and Communications, Sport and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to the Library and considered “departmental” for all purposes.

1.3 Budget measures

There are no new measures relating to the Library for the 2026-27 Budget.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the Library can be found at:

https://www.library.gov.au/sites/default/files/documents/2025-08/25290%20-%20NLA%20Corporate%20Plan_FF_Web.pdf

The most recent annual performance statement can be found at:

<https://www.library.gov.au/sites/default/files/documents/2025-11/nla-annual-report-2024-25.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Enhanced learning, knowledge creation, enjoyment and understanding of Australian life and society by providing access to a national collection of library material

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: National Library of Australia					
Revenue from government:					
Ordinary annual services Appropriation Bill (No. 1)	77,021	80,214	82,219	82,967	84,044
Payment from related entities	550	550	550	550	500
Expenses not requiring appropriation in the budget year ^{a)}	10,700	10,700	10,700	10,700	10,699
Revenues from other independent sources	11,853	11,789	10,400	10,400	10,400
Total expenses for Program 1.1	100,124	103,253	103,869	104,617	105,643
Outcome 1 Totals by resource type					
Revenue from government:					
Ordinary annual services Appropriation Bill (No. 1)	77,021	80,214	82,219	82,967	84,044
Payment from related entities	550	550	550	550	500
Expenses not requiring appropriation in the budget year	10,700	10,700	10,700	10,700	10,699
Revenues from other independent sources	11,853	11,789	10,400	10,400	10,400
Total expenses for Outcome 1	100,124	103,253	103,869	104,617	105,643
	2025-26	2026-27			
Average staffing level (number)	410	410			

a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, related to collection assets which are funded through an equity injection, and resources received free of charges.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Enhanced learning, knowledge creation, enjoyment and understanding of Australian life and society by providing access to a national collection of library material		
Program 1.1: The National Library of Australia The Library delivers this program by collecting documentary resources, particularly relating to Australia and the Australian people, so Australians can discover, learn and create new knowledge now and into the future		
Key activities^(a)	<ul style="list-style-type: none"> Recognise and respect the crucial place of First Nations stories in Australia's arts, culture and history Collect today what will be important tomorrow for Australia's diverse community Inspire and provide avenues for Australians to explore many stories, voices and points of view Collaborate with others to deepen the national impact of cultural collections Continue to build on strong foundations to maximise the nation's return on its investment in the National Library of Australia 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Number of Australian published works collected	21,000 digital works 9,000 physical works Target expected to be met
	Number of visits to the National Library's digital platforms	2.2 million website visits 6.2 million catalogue visits 13 million Trove visits Target expected to be met
	Number of Trove Collaborative Services (TCS) partners and contributors that the National Library engages in annually	900 Trove partners and contributors Target expected to be met
Year	Performance measures	Planned performance results
Budget Year 2026-27	Number of Australian published works collected	21,000 digital works 9,000 physical works
	Number of visits to the National Library's digital platforms	2.2 million website visits 6.2 million catalogue visits 13 million Trove visits
	Number of Trove Collaborative Services (TCS) partners and contributors that the National Library engages with annually	900 Trove partners and contributors
Forward Estimates 2027-30	As per 2026-27	As per 2026-27 ^(b)
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

a) Key activities have been refined to align them with the current corporate plan.

b) Targets are expected to be as per 2026-27, subject to review.

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Budgeted income for 2026-27 is estimated to be \$93.6 million, of which \$80.2 million is appropriation revenue. The increase in appropriation revenue from \$77.0 million in 2025-26, reflects funding received at the May 2024 Budget for financial sustainability and \$1.0 million for windows replacement.

Total own source revenue is expected to be \$13.3 million, which is similar to 2025-26.

Total budgeted operating expenses for 2026-27 is estimated to be \$103.3 million, an increase of \$3.2 million from the 2025-26 financial year. The increase is mostly attributed to salary increases and the windows replacement project.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward Estimate \$'000
EXPENSES					
Employee benefits	49,877	51,573	53,325	55,140	56,793
Suppliers	24,724	26,157	25,021	23,954	23,327
Grants	570	570	570	570	570
Depreciation and amortisation ^(a)	24,773	24,773	24,773	24,773	24,773
Finance costs	25	25	25	25	25
Write-down and impairment of assets	155	155	155	155	155
Total expenses	100,124	103,253	103,869	104,617	105,643
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	5,903	5,903	5,903	5,903	5,903
Interest	3,800	3,736	2,347	2,347	2,347
Other	2,700	2,700	2,700	2,700	2,650
Total own-source revenue	12,403	12,339	10,950	10,950	10,900
Gains					
Other	1,000	1,000	1,000	1,000	1,000
Total gains	1,000	1,000	1,000	1,000	1,000
Total own-source income	13,403	13,339	11,950	11,950	11,900
Net (cost of)/contribution by services	(86,721)	(89,914)	(91,919)	(92,667)	(93,743)
Revenue from government	77,021	80,214	82,219	82,967	84,044
Surplus/(deficit) attributable to the Australian Government	(9,700)	(9,700)	(9,700)	(9,700)	(9,699)
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss)	(9,700)	(9,700)	(9,700)	(9,700)	(9,699)
Total comprehensive income/(loss) attributable to the Australian Government	(9,700)	(9,700)	(9,700)	(9,700)	(9,699)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(9,700)	(9,700)	(9,700)	(9,700)	(9,699)
<i>plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations^(a)</i>	8,500	8,500	8,500	8,500	8,500
<i>plus: depreciation/amortisation expenses for ROU assets^(b)</i>	1,140	1,140	1,140	1,140	1,140
<i>less: lease principal repayments^(b)</i>	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)
Net Cash Operating Surplus/ (Deficit)	(1,185)	(1,185)	(1,185)	(1,185)	(1,184)

Prepared on Australian Accounting Standards basis.

- a) From 2009-10, the government introduced Collection Development Acquisition Budgets (CDABs) for Designated Collection Institutions, provided as equity appropriations through Appropriation Bill (No. 2). CDABs replaced revenue appropriations previously provided through Appropriation Bill (No. 1) for heritage and cultural depreciation/amortisation expenses of Designated Collection Institutions. For information regarding CDABs, please refer to Table 3.5 Departmental Capital Budget Statement.
- b) Applies to leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,503	6,503	6,503	6,503	6,503
Trade and other receivables	4,519	4,519	4,519	4,519	4,519
Investments accounted for under the equity method	68,601	67,456	67,456	67,456	67,456
Other financial assets	121	121	121	121	121
Total financial assets	79,744	78,599	78,599	78,599	78,599
Non-financial assets					
Land and buildings	341,291	342,216	340,814	339,636	338,872
Property, plant and equipment	22,419	21,488	20,767	20,159	19,551
Heritage and Cultural	950,269	947,170	944,094	941,100	938,232
Intangibles	110,038	116,514	120,732	125,078	129,435
Inventories	612	612	612	612	612
Other non-financial assets	2,386	2,386	2,386	2,386	3,526
Total non-financial assets	1,427,015	1,430,386	1,429,405	1,428,971	1,430,228
Total assets	1,506,759	1,508,985	1,508,004	1,507,570	1,508,827
LIABILITIES					
Payables					
Suppliers	5,149	4,576	3,218	860	860
Other payables	3,323	2,119	1,049	1,049	1,049
Total payables	8,472	6,695	4,267	1,909	1,909
Interest bearing liabilities					
Leases	5,106	4,981	4,981	4,981	4,981
Total interest bearing liabilities	5,106	4,981	4,981	4,981	4,981
Provisions					
Employee provisions	14,118	14,537	14,993	15,798	15,798
Other provisions	45	45	45	45	45
Total provisions	14,163	14,582	15,038	15,843	15,843
Total liabilities	27,741	26,258	24,286	22,733	22,733
Net assets	1,479,018	1,482,727	1,483,718	1,484,837	1,486,094
EQUITY					
Parent entity interest					
Contributed equity	212,424	225,833	236,524	247,343	258,299
Reserves	257,858	257,858	257,858	257,858	257,858
Retained surplus (accumulated deficit)	1,008,736	999,036	989,336	979,636	969,937
Total parent entity interest	1,479,018	1,482,727	1,483,718	1,484,837	1,486,094
Total equity	1,479,018	1,482,727	1,483,718	1,484,837	1,486,094

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	1,008,736	257,858	212,424	1,479,018
Adjusted opening balance	1,008,736	257,858	212,424	1,479,018
Comprehensive income				
Surplus/(deficit) for the period	(9,700)			(9,700)
Total comprehensive income	(9,700)	-	-	(9,700)
Contributions by owners				
Equity injection - Appropriation			13,409	13,409
Sub-total transactions with owners	-	-	13,409	13,409
Estimated closing balance as at 30 June 2027	999,036	257,858	225,833	1,482,727
less: non-controlling interests				-
Closing balance attributable to the Australian Government	999,036	257,858	225,833	1,482,727

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations					
Receipts from government	77,571	80,764	82,769	83,517	84,544
Sale of goods and rendering of services	6,423	5,243	5,353	6,447	6,447
Interest	3,800	3,736	2,347	2,347	2,347
Net GST received	1,626	1,456	1,626	1,456	1,456
Other	2,150	2,150	2,150	2,150	2,150
Total cash received	91,570	93,349	94,245	95,917	96,944
Cash used					
Employees	50,472	51,154	52,869	54,335	56,793
Suppliers	28,050	28,885	28,680	28,467	26,622
Interest payments on lease liability	25	25	25	25	25
Other	570	570	570	570	570
Total cash used	79,117	80,634	82,144	83,397	84,010
Net cash from/(used by) operating activities	12,453	12,715	12,101	12,520	12,934
INVESTING ACTIVITIES					
Cash received					
Investments	250,000	250,000	250,000	250,000	250,000
Total cash received	250,000	250,000	250,000	250,000	250,000
Cash used					
Purchase of property, plant and equipment and intangibles	23,135	26,144	21,667	22,214	22,765
Investments	249,089	248,855	250,000	250,000	250,000
Total cash used	272,224	274,999	271,667	272,214	272,765
Net cash from/(used by) investing activities	(22,224)	(24,999)	(21,667)	(22,214)	(22,765)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	10,896	13,409	10,691	10,819	10,956
Total cash received	10,896	13,409	10,691	10,819	10,956
Cash used					
Repayments of borrowings					
Principal payments on lease liability	1,125	1,125	1,125	1,125	1,125
Total cash used	1,125	1,125	1,125	1,125	1,125
Net cash from/(used by) financing activities	9,771	12,284	9,566	9,694	9,831
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	6,503	6,503	6,503	6,503	6,503
Cash and cash equivalents at the end of the reporting period	6,503	6,503	6,503	6,503	6,503

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	10,896	13,409	10,691	10,819	10,956
Total new capital appropriations	10,896	13,409	10,691	10,819	10,956
<i>Provided for:</i>					
Purchase of non-financial assets	10,896	13,409	10,691	10,819	10,956
Total items	10,896	13,409	10,691	10,819	10,956
PURCHASE OF NON-FINANCIAL ASSETS					
ASSETS					
Funded by capital appropriations ^(a)	10,896	13,409	10,691	10,819	10,956
Funded internally from departmental resources ^(b)	13,239	13,735	11,976	12,395	12,809
TOTAL	24,135	27,144	22,667	23,214	23,765
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	24,135	27,144	22,667	23,214	23,765
less: gifted assets	1,000	1,000	1,000	1,000	1,000
Total cash used to acquire assets	23,135	26,144	21,667	22,214	22,765

Prepared on Australian Accounting Standards basis.

- a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.
b) Includes the sources of funding from current and prior years Bill 1 appropriations, donations and contributions, gifts, internally developed assets and grants.

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

	Asset Category					Total \$'000
	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'000	
As at 1 July 2026						
Gross book value	37,260	306,817	26,492	958,886	141,460	1,470,915
Gross book value - ROU assets	-	11,910	37	-	-	11,947
Accumulated depreciation/amortisation and impairment	-	(7,787)	(4,098)	(8,617)	(31,422)	(51,924)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(6,909)	(12)	-	-	(6,921)
Opening net book balance	37,260	304,031	22,419	950,269	110,038	1,424,017
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	-	-	4,401	9,008	13,409
By purchase - appropriation equity - ROU assets	-	1,000	-	-	-	1,000
By purchase - appropriation ordinary annual services ^(b)	-	8,852	3,030	-	853	12,735
Total additions	-	9,852	3,030	4,401	9,861	27,144
Other movements						
Depreciation/amortisation expense	-	(7,787)	(3,961)	(8,500)	(3,385)	(23,633)
Depreciation/amortisation on ROU assets	-	(1,140)	-	-	-	(1,140)
Total other movements	-	(8,927)	(3,961)	(8,500)	(3,385)	(24,773)
As at 30 June 2027						
Gross book value	37,260	315,669	29,522	963,287	151,321	1,497,059
Gross book value - ROU assets	-	12,910	37	-	-	12,947
Accumulated depreciation/amortisation and impairment	-	(15,574)	(8,059)	(17,117)	(34,807)	(75,557)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(8,049)	(12)	-	-	(8,061)
Closing net book balance	37,260	304,956	21,488	946,170	116,514	1,426,388
Estimated operating expenditure in income statement for heritage and cultural assets						\$'000
Operations and Maintenance						14,642
Preservation and Conservation						1,922
Total operating expenditure on heritage and cultural assets						16,564

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

- a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2026-2027 and includes Collection Development Acquisition Budgets (CDABs).
- b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026-2027 for depreciation/amortisation expenses or other operational expenses.

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National Museum of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Museum of Australia (the Museum), as mandated under the *National Museum of Australia Act 1980*, was established for the purpose of developing and maintaining a National Historical Collection for the benefit of the nation; to exhibit and disseminate information and historical and cultural material relating to Australia's past, present and future; and with a foundational commitment to represent the rich and diverse histories and experiences of First Nations peoples.

The Museum brings to life the stories of the nation through researching, developing, preserving, digitising and exhibiting the National Historical Collection, and creating programs and partnerships for national and international audiences. The Museum is the only national institution that is wholly devoted to the complex and comprehensive story of Australia from deep time to its present and future, and in undertaking our work inspires, challenges and empowers people to find their voice and place in the world.

The Museum has a vital role in helping to connect Australians and their communities and is committed to implementing the pillars and principles of the National Cultural Policy - *Revive: a place for every story, a story for every place*. In fulfilling its mission, over the next four years the Museum is committed to:

- **First Nations:** We will engage broadly and deeply with First Nations people to elevate and amplify their perspective, ideas and voices
- **Connection:** We will foster social connection and make the Museum a place about our future as much as it is about our past
- **Growth:** We will grow the business and the audience of the Museum
- **Foundation:** We will build operational capability to underpin our strategic ambitions.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and departmental (for the National Museum of Australia’s operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses for Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: National Museum of Australia (NMA) resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July	33,162	29,447
Funds from government		
Annual appropriations - ordinary annual services		
Outcome 1 ^(a)	55,362	57,136
Equity injection ^(b)	2,120	2,164
Total annual appropriations	57,482	59,300
Total funds from government	57,482	59,300
Funds from industry sources		
Funds from other sources		
Interest	1,000	1,800
Sale of goods and services	8,920	8,436
Other	1,880	1,918
Total funds from other sources	11,800	12,154
Total net resourcing for National Museum of Australia	102,444	100,901
Average staffing level (number)	257	216

a) Appropriation Bill (No. 1) 2026-2027.

b) Appropriation Bill (No. 2) 2026-2027.

The NMA is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to the NMA and considered ‘departmental’ for all purposes.

1.3 Budget measures

There are no new measures relating to NMA for the 2026-27 Budget.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for NMA can be found at:

https://www.nma.gov.au/_data/assets/pdf_file/0005/823064/corporate-plan-2025-26.pdf

The most recent annual performance statement can be found at:

https://www.nma.gov.au/_data/assets/pdf_file/0005/825341/Annual-Report-24-25.pdf

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Increased awareness and understanding of Australia’s history and culture by managing the National Museum’s collections and providing access through public programs and exhibitions

Budgeted Expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: Collection Management, Research, Exhibitions and Programs					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	55,362	57,136	58,904	58,850	59,385
Expenses not requiring appropriation in the budget year ^{a)}	886	1,015	963	1,055	1,004
Revenues from other independent sources	11,800	12,154	12,519	12,894	13,453
Total expenses for Program 1.1	68,048	70,305	72,386	72,799	73,842
Outcome 1 Totals by resource type					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	55,362	57,136	58,904	58,850	59,385
Expenses not requiring appropriation in the budget year ^{a)}	886	1,015	963	1,055	1,004
Revenues from other independent sources	11,800	12,154	12,519	12,894	13,453
Total expenses for Outcome 1	68,048	70,305	72,386	72,799	73,842
	2025-26	2026-27			
Average staffing level (number)	257	216			

a) Expenses not requiring appropriation in the Budget year are depreciation expenses for heritage and cultural assets, depreciation expenses for Right-of-Use assets and principal lease payments.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Increased awareness and understanding of Australia’s history and culture by managing the National Museum’s collections and providing access through public programs and exhibitions		
Program 1.1: Collection Management, Research, Exhibitions and Programs The National Museum of Australia increases the awareness and understanding of Australia’s history and culture through its collections and research, providing access to the public through its public programs and exhibitions.		
Key activities	Maximise opportunities for public engagement that respond to changing audience behaviours and needs	
Year	Performance measures	Expected performance results
Current Year 2025-26	Maximise visitor engagement with NMA collections and experiences	Target expected to be met Total visitor engagements: 8,098,500 <ul style="list-style-type: none"> • Permanent Exhibitions: 635,000 • Special Exhibitions: 250,000 • Travelling Exhibitions: 375,000 • Education and Public Programs: 250,000 • Events and Functions: 18,500 • Digital experiences: 5,820,000 • Social Media engagements: 750,000
Year	Performance measures	Planned performance results
Budget Year 2026-27	Maximise visitor engagement with NMA collections and experiences	Total visitor engagements: 7,931,000 <ul style="list-style-type: none"> • Permanent Exhibitions: 660,000 • Special Exhibitions: 300,000 • Travelling Exhibitions: 80,000 • Education and Public Programs: 250,000 • Events and Functions: 19,000 • Digital experiences: 5,747,000 • Social Media engagements: 875,000
Forward Estimates 2027-30	As per 2026-27 measures for assessing	Total visitor engagements, 2027-28: 8,121,344 Total visitor engagements, 2028-29: 8,316,256 Total visitor engagements, 2028-29: 8,515,846
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

As part of the government’s investment in the National Cultural Policy in the 2023-24 Budget, the NMA received \$78.3 million over four years, to safeguard its financial sustainability and address its most urgent collection storage and capital work’s needs.

In 2026-27, the NMA will continue to invest those funds in furtherance of its mission and strategic objectives. The NMA has forecast a break-even operating budget result (excluding heritage and cultural and right-of-use assets’ depreciation and right-of-use lease principal payments).

The Balance Sheet shows a net equity position of \$521.8 million in 2026-27, representing the surplus of net assets over net liabilities. This primarily reflects the NMA’s non-financial assets, including land and building and heritage and cultural assets.

The Departmental Capital Budget Statement shows total capital expenditure for 2026-27 of \$25.5 million, funded from equity injection from government of \$2.2 million, and Departmental resources of \$23.3 million. The expenditure will address urgent collection storage and physical and ICT infrastructure requirements, gallery refurbishment, facility upgrades and development of the National Historical Collection.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	28,132	29,088	30,077	30,980	31,909
Suppliers	26,333	27,617	28,714	28,229	28,343
Depreciation and amortisation ^(a)	13,547	13,573	13,573	13,573	13,573
Finance costs	36	27	22	17	17
Total expenses	68,048	70,305	72,386	72,799	73,842
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	8,920	8,436	8,763	9,099	9,618
Interest	1,000	1,800	1,800	1,800	1,800
Other	1,880	1,918	1,956	1,995	2,035
Total own-source revenue	11,800	12,154	12,519	12,894	13,453
Total own-source income	11,800	12,154	12,519	12,894	13,453
Net (cost of)/contribution by services	(56,248)	(58,151)	(59,867)	(59,905)	(60,389)
Revenue from government	55,362	57,136	58,904	58,850	59,385
Surplus/(deficit) attributable to the Australian Government	(886)	(1,015)	(963)	(1,055)	(1,004)
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss)	(886)	(1,015)	(963)	(1,055)	(1,004)
Total comprehensive income/(loss) attributable to the Australian Government	(886)	(1,015)	(963)	(1,055)	(1,004)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(886)	(1,015)	(963)	(1,055)	(1,004)
<i>plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations^(a)</i>	1,004	1,004	1,004	1,004	1,004
<i>plus: depreciation/amortisation expenses for ROU assets^(b)</i>	1,558	1,737	1,737	1,737	204
<i>less: lease principal repayments^(b)</i>	(1,676)	(1,726)	(1,778)	(1,686)	(204)
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- a) From 2009-10, the government introduced Collection Development Acquisition Budgets (CDABs) for Designated Collection Institutions, provided as equity appropriations through Appropriation Bill (No. 2). CDABs replaced revenue appropriations previously provided through Appropriation Bill (No. 1) for heritage and cultural depreciation/amortisation expenses of Designated Collection Institutions. For information regarding CDABs, please refer to Table 3.5 Departmental Capital Budget Statement.
- b) Applies to leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	29,447	17,142	13,394	13,812	13,694
Trade and other receivables	1,104	1,104	1,104	1,104	1,971
Total financial assets	30,551	18,246	14,498	14,916	15,665
Non-financial assets					
Land and buildings	159,333	157,181	154,962	151,118	148,738
Property, plant and equipment	87,108	99,690	103,799	105,367	105,250
Heritage and cultural	257,478	258,638	259,833	261,056	262,310
Intangibles	2,986	3,304	3,605	3,906	4,584
Inventories	1,279	1,279	1,279	1,279	1,279
Prepayments	1,227	1,227	1,227	1,227	1,227
Total non-financial assets	509,411	521,319	524,705	523,953	523,388
Total assets	539,962	539,565	539,203	538,869	539,053
LIABILITIES					
Payables					
Suppliers	2,065	2,065	2,065	2,065	1,198
Other payables	3,428	3,428	3,428	3,428	3,428
Total payables	5,493	5,493	5,493	5,493	4,626
Interest bearing liabilities					
Leases	5,394	3,668	1,890	204	-
Total interest bearing liabilities	5,394	3,668	1,890	204	-
Provisions					
Employee provisions	8,390	8,570	8,750	8,930	8,931
Total provisions	8,390	8,570	8,750	8,930	8,931
Total liabilities	19,277	17,731	16,133	14,627	13,557
Net assets	520,685	521,834	523,070	524,242	525,496
EQUITY					
Parent entity interest					
Contributed equity	65,931	68,095	70,294	72,521	74,779
Reserves	187,565	187,565	187,565	187,565	187,565
Retained surplus (accumulated deficit)	267,189	266,174	265,211	264,156	263,152
Total parent entity interest	520,685	521,834	523,070	524,242	525,496
Total equity	520,685	521,834	523,070	524,242	525,496

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total Equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	267,189	187,565	65,931	520,685
Adjusted opening balance	267,189	187,565	65,931	520,685
Comprehensive income				
Surplus/(deficit) for the period	(1,015)	-	-	(1,015)
Total comprehensive income	(1,015)	-	-	(1,015)
Contributions by owners				
Equity injection - Appropriation	-	-	2,164	2,164
Sub-total transactions with owners	-	-	2,164	2,164
Estimated closing balance as at 30 June 2027	266,174	187,565	68,095	521,834
Closing balance attributable to the Australian Government	266,174	187,565	68,095	521,834

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	55,362	57,136	58,904	58,850	59,385
Sale of goods and rendering of services	8,920	8,436	8,763	9,099	8,751
Interest	1,000	1,800	1,800	1,800	1,800
Net GST received	3,288	3,288	3,288	3,288	3,288
Other	1,880	1,918	1,956	1,995	2,035
Total cash received	70,450	72,578	74,711	75,032	75,259
Cash used					
Employees	27,952	28,908	29,897	30,800	31,908
Suppliers	26,333	27,617	28,714	28,229	29,210
Net GST paid	3,288	3,288	3,288	3,288	3,288
Interest payments on lease liability	36	27	22	17	17
Total cash used	57,609	59,840	61,921	62,334	64,423
Net cash from/(used by) operating activities	12,841	12,738	12,790	12,698	10,836
INVESTING ACTIVITIES					
Cash received					
Cash used					
Purchase of property, plant and equipment and intangibles	17,000	25,481	16,959	12,821	13,008
Total cash used	17,000	25,481	16,959	12,821	13,008
Net cash from/(used by) investing activities	(17,000)	(25,481)	(16,959)	(12,821)	(13,008)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	2,120	2,164	2,199	2,227	2,258
Total cash received	2,120	2,164	2,199	2,227	2,258
Principal payments on lease liability	1,676	1,726	1,778	1,686	204
Total cash used	1,676	1,726	1,778	1,686	204
Net cash from/(used by) financing activities	444	438	421	541	2,054
Net increase/(decrease) in cash held	(3,715)	(12,305)	(3,748)	418	(118)
Cash and cash equivalents at the beginning of the reporting period	33,162	29,447	17,142	13,394	13,812
Cash and cash equivalents at the end of the reporting period	29,447	17,142	13,394	13,812	13,694

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated Actual \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	2,120	2,164	2,199	2,227	2,258
Total new capital appropriations	2,120	2,164	2,199	2,227	2,258
<i>Provided for:</i>					
Purchase of non-financial assets	2,120	2,164	2,199	2,227	2,258
Total items	2,120	2,164	2,199	2,227	2,258
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	2,120	2,164	2,199	2,227	2,258
Funded internally from departmental resources ^(b)	14,880	23,317	14,760	10,594	10,750
TOTAL	17,000	25,481	16,959	12,821	13,008
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	17,000	25,481	16,959	12,821	13,008
Total cash used to acquire assets	17,000	25,481	16,959	12,821	13,008

Prepared on Australian Accounting Standards basis.

- a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.
b) Includes the following s74 external receipts: sponsorship, subsidy, gifts or similar contribution; internally developed assets; and proceeds from the sale of assets.

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

	Asset Category					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026						
Gross book value	14,000	140,812	96,490	258,482	12,174	521,958
Gross book value - ROU assets		14,724	155			14,879
Accumulated depreciation/amortisation and impairment	-	(604)	(9,378)	(1,004)	(9,188)	(20,174)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(9,599)	(159)	-	-	(9,758)
Opening net book balance	14,000	145,333	87,108	257,478	2,986	506,905
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	-	-	2,164	-	2,164
By purchase - other	-	200	21,765	-	1,352	23,317
Total additions	-	200	21,765	2,164	1,352	25,481
Other movements						
Depreciation/amortisation expense	-	(615)	(9,183)	(1,004)	(1,034)	(11,836)
Depreciation/amortisation on ROU assets	-	(1,737)	-	-	-	(1,737)
Total other movements	-	(2,352)	(9,183)	(1,004)	(1,034)	(13,573)
As at 30 June 2027						
Gross book value	14,000	141,012	118,255	260,646	13,526	547,439
Gross book value - ROU assets	-	14,724	155	-	-	14,879
Accumulated depreciation/amortisation and impairment	-	(1,219)	(18,561)	(2,008)	(10,222)	(32,010)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(11,336)	(159)	-	-	(11,495)
Closing net book balance	14,000	143,181	99,690	258,638	3,304	518,813
Estimated operating expenditure in income statement for heritage and cultural assets						\$'000
Operations and Maintenance						3,048
Preservation and Conservation						6,419
Total operating expenditure on heritage and cultural assets						9,466

Prepared on Australian Accounting Standards basis.

a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2026-2027 and includes Collection Development Acquisition Budgets (CDABs).

National Portrait Gallery of Australia

Entity resources and planned performance

National Portrait Gallery of Australia

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National Portrait Gallery of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Portrait Gallery of Australia (NPGA) houses the national collection of portraits. It is a vibrant, modern cultural institution that uses portraiture to reflect the face of Australia, tells Australian stories and fosters an understanding of the identity, history, culture, creativity and diversity of Australian people.

The functions of the NPGA are expressed in the *National Portrait Gallery of Australia Act 2012* (the Act), which requires the NPGA to:

- develop, preserve, maintain and promote a national collection of portraits and other works of art.
- develop and engage a national audience for the collection, exhibitions, education, research, publications, and public and online programs.

The Act calls for the NPGA to use every endeavour to make the most advantageous use of the national collection in the national interest.

The NPGA has three strategic priorities, which underpin the fulfilment of its activities and align with broader government objectives. They are:

- **Enrich the collection:** ethically expand for a diverse National Portrait Collection that elevates First Nations voices, supports artistic excellence and innovation, and deepens public engagement through dynamic commissions, exhibitions, and accessible digital content.
- **Create connection:** build strategic cultural and commercial partnerships that align with NPGA values, champion creativity, and prioritise artist-led approaches, amplifying the desired impact and enabling audiences to experience diverse perspectives in fresh and engaging ways.
- **Inspire a national audience:** broaden access to the National Portrait Collection through inclusive onsite, digital and offsite programs, deepen national engagement through strategic partnerships and touring initiatives, and expand digital offerings so audiences everywhere can connect with portraits and diverse stories of identity.

The NPGA's work will be guided by the pillars and principles of the National Cultural Policy - *Revive: a place for every story, a story for every place*.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the NPGA for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and departmental (for the NPGA’s operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses for Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: NPGA resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated Actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July	45,980	47,280
Funds from government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	19,466	20,152
Annual appropriations - other services ^(b)		
Equity injection	214	217
Total annual appropriations	19,680	20,369
Total funds from government	19,680	20,369
Funds from other sources		
Interest	1,200	1,200
Sale of goods and services	1,268	1,311
Other	2,140	2,210
Total funds from other sources	4,608	4,721
Total net resourcing for NPGA	70,268	72,370
	2025-26	2026-27
Average staffing level (number)	55	55

a) Appropriation Bill (No. 1) 2026-2027.

b) Appropriation Bill (No. 2) 2026-2027.

NPGA is not directly appropriated as a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communication, Sport and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to NPGA and are considered ‘departmental’ for all purpose.

1.3 Budget measures

There are no new measures relating to the NPGA for the 2026-27 Budget.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the NGPA can be found at:

<https://portrait.gov.au/document/809>

The most recent annual performance statement can be found at:

<https://portrait.gov.au/document/817>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Enhanced understanding and appreciation of Australian identity, culture and diversity through portraiture by engaging the public in education programs and exhibitions, and by developing and preserving the national portrait collection

Budgeted expenses for Outcome 1

This table shows how much the National Portrait Gallery intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by administered and departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: Develop, maintain and provide access to Australia's national portrait collection					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	19,466	20,152	20,755	20,980	21,226
Expenses not requiring appropriation in the budget year	239	240	260	280	300
Revenues from other independent sources	4,109	4,241	4,355	4,462	4,579
Total expenses for Program 1.1	23,814	24,633	25,370	25,722	26,105
Outcome 1 Totals by resource type					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	19,466	20,152	20,755	20,980	21,226
Expenses not requiring appropriation in the budget year ^{a)}	239	240	260	280	300
Revenues from other independent sources	4,109	4,241	4,355	4,462	4,579
Total expenses for Outcome 1	23,814	24,633	25,370	25,722	26,105
	2025-26	2026-27			
Average staffing level (number)	55	55			

a) Expenses not requiring appropriation in the Budget year relate to resources received free of charge.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Enhanced understanding and appreciation of Australian identity, culture and diversity through portraiture by engaging the public in education programs and exhibitions, and by developing and preserving the national portrait collection		
Program 1.1: Develop, maintain and provide access to Australia's national portrait collection		
The NPGA houses the national collection of portraits of Australians, reflecting the breadth and energy of Australian culture and endeavour. Subjects in the collection are individuals who have, and who will continue to, shape our nation and define our collective persona. As part of a group of national collecting institutions, the NPGA is unique in its exclusive use of portraiture to explore Australian culture, history, individual achievement and identity. The NPGA provides a forum for the free and respectful discussion of the national identity. The NPGA focuses on both subject and artist.		
Key activities	The NPGA program is delivered in the following ways: <ul style="list-style-type: none"> • Through collection development, conservation, management and digitisation • Through on site and travelling exhibitions, education, public and online events which create high levels of engagement and satisfaction • With an increasing level of engagement and collaboration • With a focus on self-generated revenue and private giving, and a commitment to maintain and develop its iconic building 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Number of First Nations artists and stories represented in the collection	<p>>5 acquired works of art are of First Nations sitters or by First Nations artists Target expected to be met</p> <p>At least 1 commission is a First Nations sitter or artist Target expected to be met</p> <p>>20 collection works of art by First Nations artists, or which engage with First Nations stories, on display Target expected to be met</p>

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Number of works of art of outstanding artistic merit are added to the National Portrait Collection	<p>>30 works of art are added into the National Portrait Collection</p> <p>Target expected to be met</p> <p>>2 artists commissioned to produce portraits of sitters</p> <p>Target expected to be met</p> <p>>Works of Art are shared in an accessible and meaningful way</p>
	Number of collection works of art displayed onsite, offsite and on demand	<p>>5 exhibitions/projects dedicated to collection works of art opened onsite</p> <p>Target expected to be met</p> <p>>15 collection works of art shared through outward loans and travelling exhibition programs</p> <p>Target expected to be met</p> <p>>10 new on-demand accessibility resources made available online and onsite</p> <p>Target expected to be met</p>
	Number of people engaged with artistic program onsite, online and offsite and visitor sentiment analysis	<p>2% increase in overall engagement onsite, online and offsite</p> <p>Target expected to be met</p>
	Number of people engaged in targeted program offerings	<p>18,000 school students attending onsite</p> <p>Target expected to be met</p> <p>27,000 attendees at online education programs</p> <p>Target expected to be met</p> <p>750 people engaged through outreach programs</p> <p>Target expected to be met</p> <p>>5 First Nations artists, sitters and businesses engaged</p> <p>Target expected to be met</p>

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Number of sectors engaged through partnerships, programs and professional development	<p>>30 living artists supported through the onsite and offsite exhibition program</p> <p>Target expected to be met</p> <p>2 internships</p> <p>Target expected to be met</p> <p>2 partnerships within the arts sector</p> <p>Target expected to be met</p>
	Value of non-government income streams	<p>Increase private donations to the Foundation, including support for collection development</p> <p>Target expected to be met</p> <p>Increase in non-government revenue through diversified income streams (excluding donations and private gifts)</p> <p>Target expected to be met</p> <p>Maintain 4 high-value commercial partnerships</p> <p>Target expected to be met</p>
Year	Performance measures	Planned performance results
Budget Year 2026-27	Number of First Nations artists and sitters represented in the collection	<p>>5 acquired works of art are of First Nations sitters or by First Nations artists</p> <p>At least 1 commission is a First Nations sitter or artist</p> <p>>20 collection works of art by First Nations artists, or which engage with First Nations stories, on display</p>
	Number of works of art with outstanding quality are added to the National Portrait Collection	<p>>30 works of art are added into the National Portrait Collection</p> <p>>2 artists commissioned to produce portraits of sitters</p>
	Works of art are shared in an accessible and meaningful way	<p>New accessibility resources made available online and onsite</p> <p>>4 interactive experiences, including digital, available onsite to enhance exhibitions</p> <p>>6 Portrait Story interviews recorded and published</p>

Year	Performance measures	Planned performance results
Budget Year 2026-27 cont.	Collection works of art displayed onsite, online and offsite	>2 major temporary exhibitions, >1 artist project and >5 exhibitions/projects dedicated to collection works 8 touring exhibition venues Maintain 99% digitisation of the collection
	Engagement with artistic program onsite, online and offsite	Increase overall engagement onsite, online and offsite Increase demographic diversity of onsite audiences
	Engagement with targeted national programs	2 public unveilings of commissioned works Increase attendees at onsite and online education programs Education audiences represent 80% of federal electorates
	Growth in private giving and partnerships	Increase donations to the Foundation including support for collection development and commissions Maintain 4 high-value commercial partnerships
	Number of artists and arts professionals engaged	>30 living artists supported through the onsite and offsite exhibition program 2 internships 2 partnerships within the arts sector 2 educators professional development sessions held per year
Forward Estimates 2027-30	As per 2026-27	The planned performance results will evolve over forward years, building on 2026-27 planned performance results to increase effectiveness and efficiency measures
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Comprehensive income statement

In 2026-27, the NPGA is budgeting for an operating surplus of \$1.7 million. Revenue from government over the budget and forward years has been adjusted to take account of indexation and efficiency dividends.

Total budgeted operating expenses for 2026-27 is estimated to be \$24.6 million, which is \$0.8 million higher than the 2025-26 estimated actual. Employee benefits have increased by 4 per cent due to additional staff. Supplier expenses have increased by just under 5 per cent due to ongoing works to develop, preserve, maintain and promote the national collection of portraits and related artworks.

Budgeted departmental balance sheet

The NPGA's net assets are budgeted to be \$172.8 million at 30 June 2027. This comprises mainly of the NPGA's land and buildings at \$77.5 million and the heritage and cultural collection at \$45.8 million. These assets are independently valued on a regular basis. Depreciation is mainly incurred on buildings and plant and equipment and is determined based on the estimated useful lives of individual items.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	8,521	8,848	9,001	9,211	9,441
Suppliers	10,793	11,285	11,869	12,011	12,164
Depreciation and amortisation ^(a)	4,500	4,500	4,500	4,500	4,500
Total expenses	23,814	24,633	25,370	25,722	26,105
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,268	1,311	1,355	1,392	1,439
Interest	1,200	1,200	1,200	1,200	1,200
Dividends	800	850	900	950	1,000
Other	1,340	1,360	1,380	1,400	1,420
Total own-source revenue	4,608	4,721	4,835	4,942	5,059
Gains					
Other	1,340	1,410	1,480	1,550	1,620
Total gains	1,340	1,410	1,480	1,550	1,620
Total own-source income	5,948	6,131	6,315	6,492	6,679
Net (cost of)/contribution by services	(17,866)	(18,502)	(19,055)	(19,230)	(19,426)
Revenue from government	19,466	20,152	20,755	20,980	21,226
Surplus/(deficit) attributable to the Australian Government	1,600	1,650	1,700	1,750	1,800
Total comprehensive income/(loss) attributable to the Australian Government	1,600	1,650	1,700	1,750	1,800
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(1,600)	(1,650)	(1,700)	(1,750)	(1,800)
<i>plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations^(a)</i>	-	-	-	-	-
Net Cash Operating Surplus/ (Deficit)	(1,600)	(1,650)	(1,700)	(1,750)	(1,800)

Prepared on Australian Accounting Standards basis.

- a) From 2009-10, the government introduced Collection Development Acquisition Budgets (CDABs) for Designated Collection Institutions, provided as equity appropriations through Appropriation Bill (No. 2). CDABs replaced revenue appropriations previously provided through Appropriation Bill (No. 1) for heritage and cultural depreciation/amortisation expenses of Designated Collection Institutions. For information regarding CDABs, please refer to Table 3.5 Departmental Capital Budget Statement.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,567	3,567	3,567	3,567	3,567
Trade and other receivables	725	725	725	725	725
Other investments	43,713	45,063	46,463	47,913	49,413
Other financial assets	29	29	29	29	29
Total financial assets	48,034	49,384	50,784	52,234	53,734
Non-financial assets					
Land and buildings	77,549	77,549	77,549	77,549	77,549
Property, plant and equipment	2,343	2,343	2,343	2,343	2,343
Heritage and Cultural	45,301	45,818	46,339	46,863	47,390
Intangibles	434	434	434	434	434
Other non-financial assets	229	229	229	229	229
Total non-financial assets	125,856	126,373	126,894	127,418	127,945
Total assets	173,890	175,757	177,678	179,652	181,679
LIABILITIES					
Payables					
Suppliers	788	788	788	788	788
Other payables	795	795	795	795	795
Total payables	1,583	1,583	1,583	1,583	1,583
Provisions					
Employee provisions	1,418	1,418	1,418	1,418	1,418
Total provisions	1,418	1,418	1,418	1,418	1,418
Total liabilities	3,001	3,001	3,001	3,001	3,001
Net assets	170,889	172,756	174,677	176,651	178,678
EQUITY					
Parent entity interest					
Contributed equity	130,979	131,196	131,417	131,641	131,868
Reserves	27,697	27,697	27,697	27,697	27,697
Retained surplus (accumulated deficit)	12,213	13,863	15,563	17,313	19,113
Total parent entity interest	170,889	172,756	174,677	176,651	178,678
Total equity	170,889	172,756	174,677	176,651	178,678

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	12,213	27,697	130,979	170,889
Adjusted opening balance	12,213	27,697	130,979	170,889
Comprehensive income				
Surplus/(deficit) for the period	1,650	-	-	1,650
Total comprehensive income	1,650	-	-	1,650
Contributions by owners				
Equity injection - Appropriation	-	-	217	217
Sub-total transactions with owners	-	-	217	217
Estimated closing balance as at 30 June 2027	13,863	27,697	131,196	172,756
Closing balance attributable to the Australian Government	13,863	27,697	131,196	172,756

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	19,466	20,152	20,755	20,980	21,226
Sale of goods and rendering of services	1,382	1,429	1,477	1,517	1,569
Interest	1,200	1,200	1,200	1,200	1,200
Dividends	800	850	900	950	1,000
Net GST received	764	798	840	843	846
Other	1,340	1,360	1,380	1,400	1,420
Total cash received	24,952	25,789	26,552	26,890	27,261
Cash used					
Employees	8,521	8,848	9,001	9,211	9,441
Suppliers	10,631	11,091	11,651	11,729	11,820
Total cash used	19,152	19,939	20,652	20,940	21,261
Net cash from/(used by) operating activities	5,800	5,850	5,900	5,950	6,000
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	4,500	4,500	4,501	4,501	4,500
Investments	1,300	1,350	1,400	1,450	1,500
Purchase artworks	214	217	220	223	227
Total cash used	6,014	6,067	6,121	6,174	6,227
Net cash from/(used by) investing activities	(6,014)	(6,067)	(6,121)	(6,174)	(6,227)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	214	217	220	223	227
Total cash received	214	217	220	223	227
Net cash from/(used by) financing activities	214	217	220	223	227
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	3,567	3,567	3,567	3,567	3,567
Cash and cash equivalents at the end of the reporting period	3,567	3,567	3,567	3,567	3,567

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	214	217	220	223	227
Total new capital appropriations	214	217	220	223	227
<i>Provided for:</i>					
Purchase of non-financial assets	214	217	220	223	227
Total items	214	217	220	223	227
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	214	217	220	223	227
Funded internally from departmental resources ^(b)	4,800	4,800	4,800	4,800	4,800
TOTAL	5,014	5,017	5,020	5,023	5,027
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	5,014	5,017	5,020	5,023	5,027
less: gifted assets	(300)	(300)	(300)	(300)	(300)
Total cash used to acquire assets	4,714	4,718	4,721	4,723	4,727

Prepared on Australian Accounting Standards basis.

- a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.
- b) Includes the following s74 external receipts: sponsorship, subsidy, gifts or similar contribution; internally developed assets; and proceeds from the sale of assets.

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

	Asset Category					Total \$'000
	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'000	
As at 1 July 2026						
Gross book value	13,649	77,808	6,666	45,302	1,381	144,806
Accumulated depreciation/ amortisation and impairment	-	(13,908)	(4,323)	(1)	(947)	(19,179)
Opening net book balance	13,649	63,900	2,343	45,301	434	125,627
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	-	-	217	-	217
By purchase - appropriation ordinary annual services ^(b)	-	3,150	1,250	-	100	4,500
Assets received as gifts/donations	-	-	-	300	-	300
Total additions	-	3,150	1,250	517	100	5,017
Other movements						
Depreciation/amortisation expense	-	(3,150)	(1,250)	-	(100)	(4,500)
Total other movements	-	(3,150)	(1,250)	-	(100)	(4,500)
As at 30 June 2027						
Gross book value	13,649	80,958	7,916	45,819	1,481	149,823
Accumulated depreciation/ amortisation and impairment	-	(17,058)	(5,573)	(1)	(1,047)	(23,679)
Closing net book balance	13,649	63,900	2,343	45,818	434	126,144
Estimated operating expenditure in income statement for heritage and cultural assets						\$'000
Operations and Maintenance						1,455
Preservation and Conservation						114
Total operating expenditure on heritage and cultural assets						1,405

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2026-2027 and includes Collection Development Acquisition Budgets (CDABs).
- b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026-2027 for depreciation/amortisation expenses, DCBs or other operational expenses.

National Transport Commission

Entity resources and planned performance

National Transport Commission

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National Transport Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Transport Commission (NTC) is a national land transport reform agency that supports Australian governments to improve safety, productivity and environmental outcomes, provide for future technologies and improve regulatory efficiency. Our vision is to advance social, economic and environmental outcomes for all Australians through an efficient, integrated and national land transport system.

The *National Transport Commission Act 2003* (the NTC Act) and the *Inter-Governmental Agreement for Regulatory and Operational Reform in Road, Rail and Intermodal Transport (IGA)* establish the NTC and define our role. This is reflected in the NTC's outcome statement: Improved transport productivity, efficiency, safety and environmental performance and regulatory efficiency in Australia through developing, monitoring and maintaining nationally consistent regulatory and operational arrangements relating to road, rail and intermodal transport.

As a key contributor to the national reform agenda, the NTC is accountable to the Infrastructure and Transport Ministers' Meeting (ITMM), and works closely with the ITMM's advisory body, the Infrastructure and Transport Senior Officials' Committee (ITSOC). ITMM approves the NTC's program of work (through our Corporate Plan) and reform proposals.

The NTC operates in a complex and changing national environment that faces rapid transformation through technology and innovation. To meet the challenges that this environment poses and deliver on our intended outcomes, the NTC's focus for 2026-27 is:

- delivering reform work across three focus areas that are aligned with ITMM's priorities and offer the highest value for Australia:
 - safer transport - progressing a transport system that enables the safe movement of goods and people across Australia
 - a productive national system - advancing a seamless national transport system that is productive, resilient and sustainable now and in the future
 - improved environmental outcomes - helping the transport system to deliver better environmental outcomes
- meaningful engagement, collaboration and partnerships to deliver reform, while being open to taking a more active role as a facilitator to support national transport reform
- further strengthening our policy and regulatory reform capabilities to ensure we have the expertise to deliver high-quality work and advice
- continuing to embed a more flexible, responsive and national operating model.

The NTC's Corporate Plan provides more detail on our program of work and how we will deliver on our outcomes.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 - Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses for Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: National Transport Commission resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July	5,974	5,898
Funds from government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	6,423	5,666
Total annual appropriations	6,423	5,666
Total funds from government	6,423	5,666
Funds from other sources		
Interest	400	300
Other	11,874	10,460
Total funds from other sources	12,274	10,760
Total net resourcing for NTC	24,671	22,324
Average staffing level (number)	44	44

Prepared on a resourcing (that is, appropriations available) basis.

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

a) Appropriation Bill (No. 1) 2026-2027

The NTC is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to the NTC and are considered ‘departmental’ for all purposes.

1.3 Budget measures

There are no new measures relating to the NTC for the 2026-27 Budget.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the NTC can be found at:

<https://www.ntc.gov.au/sites/default/files/assets/files/NTC%20Corporate%20Plan%202025-2029.pdf>

The most recent annual performance statement can be found at:

<https://www.transparency.gov.au/publications/infrastructure-transport-cities-and-regional-development/national-transport-commission/national-transport-commission-annual-report-2024-25>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Improved transport productivity, efficiency, safety and environmental performance and regulatory efficiency in Australia through developing, monitoring and maintaining nationally consistent regulatory and operational arrangements relating to road, rail and intermodal transport

Budgeted expenses for Outcome 1

This table shows how much the NTC intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: National Transport Commission					
Revenue from government:					
Ordinary annual services					
Appropriation Bill (No. 1)	6,423	5,666	4,564	4,679	4,796
Revenues from other independent sources	12,274	10,760	8,719	8,930	9,147
Total expenses for Program 1.1	18,697	16,426	13,283	13,609	13,943
Outcome 1 Totals by resource type					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	6,423	5,666	4,564	4,679	4,796
Revenues from other independent sources	12,274	10,760	8,719	8,930	9,147
Total expenses for Outcome 1	18,697	16,426	13,283	13,609	13,943
	2025-26	2026-27			
Average staffing level (number)	44	44			

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Improved transport productivity, efficiency, safety and environmental performance and regulatory efficiency in Australia through developing, monitoring and maintaining nationally consistent regulatory and operational arrangements relating to road, rail and intermodal transport		
Program 1.1: National Transport Commission Improve safety, productivity and environmental outcomes, provide for future technologies and improve regulatory efficiency by developing, monitoring and maintaining nationally consistent regulatory and operational arrangements relating to road, rail and intermodal transport		
Key activities^(a)	<ol style="list-style-type: none"> 1. Deliver the ministerially agreed work program to promote national consistency in land transport and improve safety, productivity, and environmental outcomes 2. Support ministers and stakeholders with high-quality expert advice 3. Undertake effective stakeholder engagement to achieve desired outcomes 	
Year	Performance measures	Expected performance results
Current Year 2025-26	The NTC develops reform proposals that offer national benefits	All the NTC's reform proposals include clear advice and evidence of the expected benefits of implementing the reform Actual result cannot be assessed until end of financial year (EOFY) but anticipated the target will be achieved
	The NTC's advice is relevant and valuable to ITMM, to enable them to deliver on their strategic objectives	All the NTC's recommendations are acknowledged by ITMM (even if not adopted) and influence and inform their decision making Actual result cannot be assessed until EOFY but anticipated the target will be achieved
	The NTC delivers its ITMM-agreed deliverables on time and within budget, to enable ITMM to deliver on their strategic objectives	100 per cent of ITMM-agreed deliverables are completed on time against the ITMM-agreed work program and within budget Actual result cannot be assessed until EOFY but anticipated the target will be achieved
	The NTC delivers a comprehensive program of legislative reviews and amendments as scheduled in the work program to ensure all legislation that the NTC is responsible for is kept contemporary and consistent with its policy intent	Legislative instruments are reviewed each year with amendment packages submitted when a review identifies that a legislative instrument requires changes Actual result cannot be assessed until EOFY but anticipated the target will be achieved

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	The NTC undertakes regular monitoring and reporting on the implementation of ITMM-agreed land transport reforms to promote an efficient and nationally consistent approach	The National Transport Reform Implementation Monitoring Report is provided annually to ITMM and published on the NTC website On track
	All NTC reforms and regulatory amendments are proposed with a clear implementation pathway to support those responsible for delivering the reforms to do so in an easy and consistent way that meets the reform intent	100 per cent of NTC reforms and regulatory amendments presented to ITMM have an implementation pathway that includes outputs, timeframes and accountabilities Actual result cannot be assessed until EOFY but anticipated the target will be achieved
	The NTC seeks and uses stakeholder feedback constructively to improve organisational performance and stakeholder engagement practices	The NTC provides evidence that the organisation is taking active steps to collect and respond to stakeholder feedback and build constructive relationships Achieved
	The NTC has engaged staff and has a supportive culture improving its capability to deliver its program of work	An overall staff engagement and alignment score that indicates the NTC is in the top quartile of results compared to similar organisations Intent of performance measure achieved but will not be assessed against the target as a different survey methodology was used in 2025-26
Year	Performance measures	Planned performance results
Budget Year 2026-27	The NTC delivers its ITMM-agreed projects on time and within budget	100% of the NTC's ITMM-agreed projects are completed on time (as per the approved work program) and within budget
	The NTC's reforms deliver value for Australia	There is clear evidence of the anticipated and actual benefits of the NTC's reforms
	The NTC promotes an integrated and nationally consistent land transport system	The NTC's work is demonstrated to contribute to national consistency
	The NTC's advice is relevant and valuable to ITMM	The NTC's advice is respected by ITMM and informs their decision making
	The NTC's engagement practices meets stakeholders' needs	Evidence that the NTC's engagement practices reach stakeholders and enable them to engage effectively with our work
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

a) Refers to updated key activities that will be reflected in the 2026-27 Corporate Plan.

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The NTC is funded by Commonwealth, states and territories on an annual basis apportioned by an agreed percentage allocation as outlined within the NTC's IGA.

Under the NTC Act, funding for the NTC is to be applied only in payment or discharge of the costs, expenses and other obligations incurred by the NTC in the performance of its functions and the exercise of its powers.

Each year, the NTC must prepare estimates, in accordance with ITMM directions, of its receipts and expenditure for each financial year and for any other period specified by ITMM. The NTC must submit estimates so prepared to ITMM no later than such a date as ITMM directs. Except with the consent of ITMM, the funding of the NTC must not be spent otherwise than in accordance with the Corporate Plan and work program provided annually. On this basis, the NTC's forward estimates may change yearly based on directions from ITMM.

The Commonwealth, states and territories approved \$23.5 million additional funding to deliver the National Rail Action Plan over a four-year period from 2023-24 to 2026-27. A timing difference has resulted in a projected operating loss for 2026-27. This has been reviewed and approved by the Department of Finance.

3.1.1 Explanatory notes and analysis of budgeted financial statements

The NTC's balance sheet is simple in structure and classification. Assets are largely comprised of cash and office plant and equipment, while liabilities are payables (to suppliers) and employee provisions (staff entitlements).

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	12,400	12,994	10,600	10,901	11,107
Suppliers	5,616	5,262	2,055	2,081	2,209
Depreciation and amortisation	606	750	610	627	627
Finance costs	19	9	-	-	-
Total expenses	18,641	19,015	13,265	13,609	13,943
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Interest	400	300	250	250	250
Other ^(a)	11,874	10,460	8,469	8,680	8,897
Total own-source revenue	12,274	10,760	8,719	8,930	9,147
Total own-source income	12,274	10,760	8,719	8,930	9,147
Net (cost of)/contribution by services	(6,367)	(8,255)	(4,546)	(4,679)	(4,796)
Revenue from government	6,423	5,666	4,564	4,679	4,796
Surplus/(deficit) attributable to the Australian Government	56	(2,589)	18	-	-
Total comprehensive income/(loss) attributable to the Australian Government	56	(2,589)	18	-	-

Prepared on Australian Accounting Standards basis.

a) Relates to funding provided by states and territories.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	5,954	3,402	3,382	3,809	4,236
Trade and other receivables	259	259	259	259	259
Total financial assets	6,213	3,661	3,641	4,068	4,495
Non-financial assets					
Land and buildings	3,018	2,592	2,162	1,715	1,268
Property, plant and equipment	321	197	217	237	257
Other non-financial assets	1,270	1,270	1,270	1,270	1,270
Total non-financial assets	4,609	4,059	3,649	3,222	2,795
Total assets	10,822	7,720	7,290	7,290	7,290
LIABILITIES					
Payables					
Suppliers	1,010	1,010	1,010	1,010	1,010
Other payables	24	24	24	24	24
Total payables	1,034	1,034	1,034	1,034	1,034
Interest bearing liabilities					
Leases	2,912	2,399	1,951	1,951	1,951
Provisions					
Employee provisions	1,653	1,653	1,653	1,653	1,653
Total provisions	1,653	1,653	1,653	1,653	1,653
Total liabilities	5,599	5,086	4,638	4,638	4,638
Net assets	5,223	2,634	2,652	2,652	2,652
EQUITY					
Parent entity interest					
Retained surplus (accumulated deficit)	5,223	2,634	2,652	2,652	2,652
Total parent entity interest	5,223	2,634	2,652	2,652	2,652
Total equity	5,223	2,634	2,652	2,652	2,652

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings \$'000	Total equity \$'000
Opening balance as at 1 July 2026		
Balance carried forward from previous period	5,223	5,223
Adjusted opening balance	5,223	5,223
Estimated closing balance as at 30 June 2027	2,634	2,634
Less: non-controlling interests	-	-
Closing balance attributable to the Australian Government	2,634	2,634

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	6,423	5,666	4,564	4,679	4,796
Receipts from government	11,874	10,460	8,469	8,680	8,897
Interest	400	300	250	250	250
Total cash received	18,697	16,426	13,283	13,609	13,943
Cash used					
Employees	12,400	12,994	10,600	10,901	11,107
Suppliers	5,616	5,262	2,055	2,081	2,209
Interest payments on lease liability	19	9	-	-	-
Total cash used	18,035	18,265	12,655	12,982	13,316
Net cash from/(used by) operating activities	662	(1,839)	628	627	627
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	200	200	200	200	200
Total cash used	200	200	200	200	200
Net cash from/(used by) investing activities	(200)	(200)	(200)	(200)	(200)
Cash used					
Principal payments on lease liability	482	513	448	-	-
Total cash used	482	513	448	-	-
Net cash from/(used by) financing activities	(482)	(513)	(448)	-	-
Net increase/(decrease) in cash held	(20)	(2,552)	(20)	427	427
Cash and cash equivalents at the beginning of the reporting period	5,974	5,954	3,402	3,382	3,809
Cash and cash equivalents at the end of the reporting period	5,954	3,402	3,382	3,809	4,236

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from Departmental resources ^(a)	200	200	200	200	200
TOTAL	200	200	200	200	200
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	200	200	200	200	200
Total cash used to acquire assets	200	200	200	200	200

Prepared on Australian Accounting Standards basis.

a) Includes funding from entity receipts and proceeds from sale of assets.

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

	Asset Category		
	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000
As at 1 July 2026			
Gross book value	-	3,015	3,015
Gross book value - ROU assets	6,000	-	6,000
Accumulated depreciation/amortisation and impairment	-	(2,694)	(2,694)
Accumulated depreciation/amortisation and impairment - ROU assets	(2,982)	-	(2,982)
Opening net book balance	3,018	321	3,339
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase - other	-	200	200
Total additions	-	200	200
Other movements			
Depreciation/amortisation expense		(324)	(324)
Depreciation/amortisation on ROU assets	(426)		(426)
Total other movements	(426)	(324)	(750)
As at 30 June 2027			
Gross book value	-	3,215	3,215
Gross book value - ROU assets	6,000	-	6,000
Accumulated depreciation/amortisation and impairment	-	(3,018)	(3,018)
Accumulated depreciation/amortisation and impairment - ROU assets	(3,408)	-	(3,408)
Closing net book balance	2,592	197	2,789

Prepared on Australian Accounting Standards basis.

Northern Australia Infrastructure Facility

**Entity resources and planned
performance**

Northern Australia Infrastructure Facility

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Northern Australia Infrastructure Facility

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Northern Australia Infrastructure Facility (NAIF) was established on 1 July 2016 as a Corporate Commonwealth Entity under the *Northern Australia Infrastructure Facility Act 2016* (NAIF Act). NAIF plays a central role in supporting the Australian Government's objective to unlock economic growth, productivity and resilience across Northern Australia. In 2026-27, NAIF will continue to focus on facilitating finance for transformative infrastructure that supports sustainable development, private sector investment, and long-term regional prosperity.

The year ahead is significant for NAIF, reflecting both the extension of NAIF's mandate and the transition into a more mature phase of operations. NAIF will continue to administer its financing function, providing concessional loans and financial support for economically and socially beneficial infrastructure projects across Northern Australia, while maintaining strong governance, risk management and commercial discipline consistent with its legislative framework.

NAIF's primary function is to provide finance to encourage and complement private sector investment in infrastructure that would otherwise be unable to proceed. Through this role, NAIF contributes to the government's outcomes by supporting regional development, improving connectivity and resilience, enabling emerging industries, and strengthening the long-term economic capacity of Northern Australia. In 2026-27, NAIF will continue to progress existing financial commitments, assess new investment proposals, and actively manage its loan portfolio to safeguard the Commonwealth's interests.

Significant government decisions affecting NAIF include the continuation of NAIF's operations beyond its sunset period, reinforcing the government's commitment to long-term infrastructure development in Northern Australia. This extension provides certainty to proponents, financiers and jurisdictions, and enables NAIF to take a more strategic and sequenced approach to market engagement, pipeline development and portfolio management. NAIF will also continue to align its investment focus with broader government priorities, including energy transition, regional resilience, supply chain security and enabling infrastructure for emerging industries.

NAIF will continue to evolve its operating model to reflect its extended mandate, growing portfolio and increasing complexity of transactions. This includes strengthening internal capability across investment assessment, risk management, portfolio monitoring and corporate functions, and continuing the staged uplift of systems and processes to support scalable, secure and transparent operations.

NAIF faces a number of challenges in the year ahead. Market conditions, including higher capital costs, interest rates, construction risk and proponent capability constraints, continue to affect the pace and structure of infrastructure investment. NAIF will manage these

challenges through disciplined investment assessment, close engagement with proponents and co-financiers, and a strong focus on risk allocation and mitigation. NAIF will also continue to manage the operational and delivery risks associated with an expanding portfolio, ensuring that governance, assurance and performance arrangements remain fit-for-purpose.

Overall, in 2026-27 NAIF will focus on delivering on its core financing role, embedding the benefits of its extended mandate, and strengthening its organisational foundations to ensure it remains a credible, commercially focused and accountable partner in delivering infrastructure outcomes for Northern Australia.

More information about NAIF is available at: www.naif.gov.au

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 - Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses for Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Northern Australia Infrastructure Facility resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July	29,098	29,184
Funds from government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	21,987	21,711
Total annual appropriations	21,987	21,711
Total funds from government	21,987	21,711
Funds from other sources		
Interest	2,315	1,175
Total funds from other sources	2,315	1,175
Total net resourcing for NAIF	53,400	52,070
Average staffing level (number)^(b)	2025-26	2026-27
	1	1

Prepared on a resourcing (that is, appropriations available) basis.

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

a) Appropriation Bill (No. 1) 2026-2027.

b) The average staffing level (ASL) estimate represents the Chief Executive Officer of NAIF. Total staffing for NAIF is 54.8 FTE as at March 2026. The additional staff for NAIF include specialist staff engaged under contract. Refer to Section 3.1.1 for further information.

NAIF is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to NAIF and are considered 'departmental' for all purposes.

1.3 Budget measures

Budget measures in Part 1 relating to NAIF are detailed in the *Budget Paper No. 2 - Budget Measures* and are summarised below.

Table 1.2: Northern Australia Infrastructure Facility 2026-27 Budget measures

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

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures						
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension ^(a)						
	1.1					
	Departmental payment	-	-	-	-	(2,648)
	Total	-	-	-	-	(2,648)
Future of the Northern Australia Infrastructure Facility ^(b)						
	1.1					
	Departmental payment	-	17,178	17,261	17,841	18,513
	Total	-	17,261	17,841	15,865	18,513
Total payment measures						
	Departmental	-	17,178	17,261	17,841	15,865
	Total	-	17,261	17,841	15,865	15,865

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

- a) This is a cross-portfolio measure. The full measure description and package details appear in Budget Paper No. 2 - Budget Measures as 'various agencies' under the cross-portfolio section.
- b) This is a 2025-26 Mid-Year Economic Fiscal Outlook (MYEFO) measure. The full measure description appears in the 2025-26 MYEFO Statement.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for NAIF can be found at:

<https://cdn.naif.gov.au/media/0sakbuzw/naif-corporate-plan-fy25-26-final.pdf>

The most recent annual performance statement can be found at:

<https://cdn.naif.gov.au/media/obltdcoq/naif-annualreport-2024-25-web.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Enable economic growth in Northern Australia, by facilitating private sector investment in economic infrastructure, primarily through the provision of concessional financing delivered through the State and Territory Governments

Linked programs

Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts
Programs
<ul style="list-style-type: none"> Program 3.4: Growing a Stronger Northern Australian
Contribution to Outcome 1 made by linked programs
The Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (the department) contributes through its policies to increase economic growth and investment in Northern Australia. The department has policy responsibility for NAIF.
Infrastructure Australia
Programs
<ul style="list-style-type: none"> Program 1.1: Infrastructure Australia
Contribution to Outcome 1 made by linked programs
Infrastructure Australia contributes to Outcome 1 through feedback on matters relating to infrastructure and public benefit analysis to support NAIF’s assessment of its mandatory criterion in regard to a project being of public benefit. NAIF must consult Infrastructure Australia where NAIF’s Investment Decision is for an amount more than \$250 million.
National Indigenous Australians Agency
Programs
<ul style="list-style-type: none"> Program 1.1: Jobs, Land and the Economy Program 1.2: Children and Schooling Program 1.3: Safety and Wellbeing Program 1.4: Culture and Capability Program 1.5: Remote Australia Strategies
Contribution to Outcome 1 made by linked programs
The National Indigenous Australians Agency contributes to Outcome 1 through engagement with Indigenous-led proponents or those partnering with Indigenous communities on projects related to areas like social infrastructure, ecotourism, agriculture and horticulture, resources and innovative energy solutions for remote communities. NAIF engages with Indigenous stakeholders including for example the Indigenous Reference Group. Furthermore, all NAIF project proponents must develop strategies for Indigenous participation, procurement and employment that is tailored for Indigenous population in the region of the project

Budgeted expenses for Outcome 1

This table shows how much NAIF intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: Northern Australia Infrastructure Facility					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	21,987	21,711	21,959	22,576	22,227
Revenues from other independent sources	2,315	1,175	1,175	1,175	1,175
Total expenses for Program 1.1	24,302	22,886	23,134	23,751	23,402
Outcome 1 Totals by resource type					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	21,987	21,711	21,959	22,576	22,227
Revenues from other independent sources	2,315	1,175	1,175	1,175	1,175
Total expenses for Outcome 1	24,302	22,886	23,134	23,751	23,402
	2025-26	2026-27			
Average staffing level (number)^(a)	1	1			

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

a) The average staffing level (ASL) estimate represents the Chief Executive Officer of NAIF. Total staffing for NAIF is 54.8 FTE as at March 2026. The additional staff for NAIF include specialist staff engaged under contract. Refer to Section 3.1.1 for further information.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Enable economic growth in Northern Australia, by facilitating private sector investment in economic infrastructure, primarily through the provision of concessional financing delivered through the State and Territory Governments		
Program 1.1: Northern Australia Infrastructure Facility (NAIF) This program contributes to the outcome by accelerating and encouraging development of infrastructure that provides a basis for economic growth and stimulates population growth in Northern Australia		
Key activities	NAIF delivers Program 1.1 by the making of investment decisions for financial assistance, which may be concessional. The financial assistance may be provided to state and territory governments in Queensland, Western Australia, and the Northern Territory, to on-lend in their jurisdictions for the benefit of their jurisdictions or may be provided directly to the development entity. The assistance is for the construction or material enhancement of infrastructure to enable long-term economic and population growth to benefit Northern Australia.	
Year	Performance measures	Expected performance results
Current Year 2025-26	Public benefit	Target: Annual dollar value of public benefit forecast from Investment Decisions is >\$4b Target not expected to be met - NAIF has financed smaller, social and enabling infrastructure projects YTD which have lower quantified public benefit, but compelling unquantified social benefits
	Job creation	Target: Annual forecast direct and indirect jobs associated with Investment Decisions of > 2,500 Target not expected to be met - social and enabling infrastructure projects financed YTD have strong construction phase employment, but low post construction operational roles
	Dollar value of Investment Decisions	Target: Annual dollar value of Investment Decisions >\$700m Target not expected to be met - recent years show that increasing costs of materials and labour have had an adverse affect on viability of projects
	Capital Deployed (i.e. cumulative drawdowns)	Target: Cumulative drawdown total \$2.5b Target expected to be met

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Indigenous Strategies	Target: > 2 new Investments (small loan and/or ID) supporting a business or project with significant Indigenous ownership Target not expected to be met - exploring opportunities to support smaller organisations through financial partnerships.
	Indigenous Employment Opportunities	Target: Annual, average percentage of Indigenous specific jobs for new investment decisions is > 5%, across new IDs Target expected to be met
Year	Performance measures	Planned performance results
Budget Year 2026-27	Performance measures relating to Investment Decisions beyond 30 June 2026 are contingent on legislative amendments to the NAIF Act	Planned performance measures will be developed once legislative amendments to the NAIF Act are ratified
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

The income statement shows the estimated net cost of services for NAIF. Total budgeted for NAIF in 2026-27 is \$21.7 million with other revenue of \$1.2 million expected. Budget expenses are largely represented by \$16.0 million in employee benefits, and \$5.8 million in suppliers. Suppliers include specialist staff engaged under contract; board, travel and overhead costs.

Section 8(1) of the NAIF Act provides that NAIF must not make an investment decision after 30 June 2026 to provide financial assistance. The government has announced a policy decision to extend the Northern Australia Infrastructure Facility for a further ten years, subject to the passage of amending legislation. The NAIF budget reflects that decision.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	14,854	16,003	16,629	17,278	17,921
Suppliers	8,259	5,763	5,651	5,749	4,997
Grants					
Depreciation and amortisation ^(a)	1,176	1,101	841	706	706
Finance costs	13	19	13	18	18
Total expenses	24,302	22,886	23,134	23,751	23,642
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Interest	2,315	1,175	1,175	1,175	1,175
Total own-source revenue	2,315	1,175	1,175	1,175	1,175
Total own-source income	2,315	1,175	1,175	1,175	1,175
Net (cost of)/contribution by services	(21,987)	(21,711)	(21,959)	(22,576)	(22,467)
Revenue from government	21,987	21,711	21,959	22,576	22,227
Surplus/(deficit) attributable to the Australian Government	-	-	-	-	(240)
Total comprehensive income/(loss) attributable to the Australian Government	-	-	-	-	(240)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	-	-	-	-	240
<i>plus: depreciation/amortisation expenses for ROU assets^(a)</i>	1,176	1,101	841	706	706
<i>less: lease principal repayments^(a)</i>	(1,070)	(575)	(544)	(466)	(466)
Net Cash Operating Surplus/ (Deficit)	106	526	297	240	480

Prepared on Australian Accounting Standards basis.

a) Applies to leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,184	5,989	5,989	5,989	5,989
Trade and other receivables	571	571	571	571	571
Other investments	23,000	23,000	23,000	23,000	23,000
Total financial assets	29,755	29,560	29,560	29,560	29,560
Non-financial assets					
Property, plant and equipment	1,583	1,472	739	242	(255)
Other non-financial assets	45	45	45	45	45
Total non-financial assets	1,628	1,517	784	287	(210)
Total assets	31,383	31,077	30,344	29,847	29,350
LIABILITIES					
Payables					
Suppliers	1,783	1,002	813	573	573
Other payables	346	346	346	346	346
Total payables	2,129	1,348	1,159	919	919
Interest bearing liabilities					
Leases	1,260	1,675	1,131	874	617
Total interest bearing liabilities	1,260	1,675	1,131	874	617
Provisions					
Employee provisions	1,766	1,826	1,826	1,826	1,826
Other provisions	358	358	358	358	358
Total provisions	2,124	2,184	2,184	2,184	2,184
Total liabilities	5,513	5,207	4,474	3,977	3,720
Net assets	25,870	25,870	25,870	25,870	25,630
EQUITY					
Parent entity interest					
Retained surplus (accumulated deficit)	25,870	25,870	25,870	25,870	25,630
Total parent entity interest	25,870	25,870	25,870	25,870	25,630
Total equity	25,870	25,870	25,870	25,870	25,630

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings \$'000	Total equity \$'000
Opening balance as at 1 July 2026		
Balance carried forward from previous period	25,870	25,870
Adjusted opening balance	25,870	25,870
Estimated closing balance as at 30 June 2027	25,870	25,870
Closing balance attributable to the Australian Government	25,870	25,870

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from government	21,987	21,711	21,959	22,576	22,227
Interest	2,315	1,175	1,175	1,175	1,175
Total cash received	24,302	22,886	23,134	23,751	23,402
Cash used					
Employees	14,788	15,943	16,629	17,278	17,921
Suppliers	8,345	6,544	5,840	5,989	4,997
Other	13	19	13	18	18
Total cash used	23,146	22,506	22,482	23,285	22,936
Net cash from/(used by) operating activities	1,156	380	652	466	466
Cash used					
Purchase of property, plant and equipment and intangibles	-	-	108	-	-
Total cash used	-	-	108	-	-
Net cash from/(used by) investing activities	-	-	(108)	-	-
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	1,070	575	544	466	466
Total cash used	1,070	575	544	466	466
Net cash from/(used by) financing activities	(1,070)	(575)	(544)	(466)	(466)
Net increase/(decrease) in cash held	86	(195)	-	-	-
Cash and cash equivalents at the beginning of the reporting period	6,098	6,184	5,989	5,989	5,989
Cash and cash equivalents at the end of the reporting period	6,184	5,989	5,989	5,989	5,989

Prepared on Australian Accounting Standards basis.

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

This table is not presented as NAIF does not currently have any capital budget.

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

	Asset Category	
	Other property, plant and equipment \$'000	Total \$'000
As at 1 July 2026		
Gross book value	574	574
Gross book value - ROU assets	4,240	4,240
Accumulated depreciation/amortisation and impairment	(283)	(283)
Accumulated depreciation/amortisation and impairment - ROU assets	(2,948)	(2,948)
Opening net book balance	1,583	1,583
Capital asset additions		
Estimated expenditure on new or replacement assets		
By purchase - appropriation ordinary annual services - ROU assets ^(a)	990	990
Total additions	990	990
Other movements		
Depreciation/amortisation expense	(204)	(204)
Depreciation/amortisation on ROU assets	(897)	(897)
Total other movements	(1,101)	(1,101)
As at 30 June 2027		
Gross book value	574	574
Gross book value - ROU assets	5,230	5,230
Accumulated depreciation/amortisation and impairment	(487)	(487)
Accumulated depreciation/amortisation and impairment - ROU assets	(3,845)	(3,845)
Closing net book balance	1,472	1,472

Prepared on Australian Accounting Standards basis.

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

Old Parliament House

Entity resources and planned performance

Old Parliament House

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Old Parliament House

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Museum of Australian Democracy (MoAD) at Old Parliament House (OPH) was launched in 2009, marking the future direction of OPH as a National Cultural Institution. Building on the legacy of OPH, MoAD develops contemporary exhibitions and experiences that help visitors understand Australia's social and political history and the story of Australia's democracy.

As the home of our Federal Parliament from 1927 to 1988, the building is an icon of outstanding national heritage significance. OPH aims to communicate the spirit of this important national heritage site, while ensuring the building and heritage collections are conserved for future generations.

The strategic priorities for the Museum of Australian Democracy at Old Parliament House, are to:

- showcase OPH, through its collections and historical interpretation to enable visitors to understand the importance it played in shaping Australia today
- foster a museum for the people, by delivering organisational excellence in serving the Australian community
- share the story of Australian democracy, its social and political history and explore how this heritage has shaped Australia's unique democracy
- inspire Australians to participate in their democracy, by developing innovative and informative content.

The priorities support the National Cultural Policy - *Revive: a place for every story, a story for every place.*

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to OPH for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by departmental (for OPH operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses for Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: OPH resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July	22,630	13,813
Funds from government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	22,846	25,887
Annual appropriations - other services ^(b)		
Equity injection	219	911
Total annual appropriations	23,065	26,798
Total funds from government	23,065	26,798
Funds from other sources		
Interest	903	954
Sale of goods and services	3,128	3,660
Other	1,375	1,136
Total funds from other sources	5,406	5,750
Total net resourcing for Old Parliament House	51,101	46,361
Average staffing level (number)	124	105

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

a) Appropriation Bill (No. 1) 2026-2027.

b) Appropriation Bill (No. 2) 2026-2027.

OPH is not directly appropriated as a Corporate Commonwealth Entity (CCE). Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to OPH and are considered 'departmental' for all purposes.

1.3 Budget measures

Budget measures in Part 1 relating to Old Parliament House are detailed in the *Budget Paper No. 2 - Budget Measures* Table 1.2: Entity 2026-27 Budget measures.

Table 1.2: Old Parliament House 2026-27 Budget measures

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

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measure					
National Cultural Policy - National Collecting Institutions ^(a)	1.1				
Departmental payment	-	3,000	-	-	-
Total	-	3,000	-	-	-
Total payment measures					
Departmental	-	3,000	-	-	-
Total	-	3,000	-	-	-

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

a) This measure includes \$0.688 million in capital funding in the 2026-27 year.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for OPH can be found at:

<https://www.moadoph.gov.au/sites/default/files/2025-08/moad-corporate-plan-2025-2026.pdf>

The most recent annual performance statement can be found at:

<https://www.moadoph.gov.au/sites/default/files/2025-11/moad-annual-report-2024-25-accessible.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions and educational programs

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: Old Parliament House					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	22,846	25,887	24,352	24,441	24,558
Expenses not requiring appropriation in the budget year ^(a)	3,417	749	958	2,469	3,554
Revenues from other independent sources	5,479	5,750	5,754	5,488	5,553
Total expenses for Program 1.1	31,742	32,386	31,064	32,398	33,665
Outcome 1 Totals by resource type					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	22,846	25,887	24,352	24,441	24,558
Expenses not requiring appropriation in the budget year ^(a)	3,417	749	958	2,469	3,554
Revenues from other independent sources	5,479	5,750	5,754	5,488	5,553
Total expenses for Outcome 1	31,742	32,386	31,064	32,398	33,665
	2025-26	2026-27			
Average staffing level (number)	124	105			

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

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

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

<p>Outcome 1 - An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions and educational programs</p>		
<p>Program 1.1 - Old Parliament House The Museum of Australian Democracy at Old Parliament House is dedicated to the protection, conservation and interpretation of the nationally significant, heritage-listed building. Through collections, exhibitions, programs and content, MoAD enables the public to develop an understanding of Australia's democracy and be inspired to participate as engaged citizens.</p>		
<p>Key activities</p>	<p>The Program will be delivered in the following ways:</p> <ul style="list-style-type: none"> • continue our national leadership role in the protection, conservation and interpretation of the nationally significant heritage building OPH and its collections • develop innovative and informative exhibitions, education content and programs that enable audiences to understand and participate as engaged citizens in Australia's democracy • extend MoAD's partnerships, outreach and engagement with audiences and stakeholders 	
<p>Year</p>	<p>Performance measures</p>	<p>Expected performance results</p>
<p>Current Year 2025-26</p>	<p>Deliver a range of experiences through collections, exhibitions, events, learning programs and digital engagement that allow audiences to engage with the concepts and history of democracy</p>	<p>280,000 onsite visitors Target expected to be met 45,000 visitors offsite and to touring exhibitions Target expected to be met 1,100,000 number of visits to the website Target expected to be met</p>

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Deliver onsite, online and offsite programs and resources for primary and secondary schools and teachers	85,000 onsite and offsite students and teachers Target expected to be met 315,000 students and teachers participating in virtual and online resources Target expected to be met
Year	Performance measures	Planned performance results
Budget Year 2026-27	Deliver a range of experiences through collections, exhibitions, events, learning programs and digital engagement that allow audiences to engage with the concepts and history of democracy	290,000 Onsite visitors 50,000 visitors offsite and to touring exhibitions 1,200,000 number of visits to the website
	Deliver onsite, online and offsite programs and resources for primary and secondary schools and teachers	90,000 onsite students and teachers 320,000 students and teachers participating in virtual and online resources
Forward Estimates 2027-30	Deliver a range of experiences through collections, exhibitions, events, learning programs and digital engagement that allow audiences to engage with the concepts and history of democracy	Total visitor engagement 2027-28: 1,655,000 Total visitor engagement 2028-29: 1,765,000 Total visitor engagement 2029-30: 1,875,000
	Deliver onsite, online and offsite programs and resources for primary and secondary schools and teachers	Total learning engagement 2027-28: 415,000 Total learning engagement 2028-29: 420,000 Total learning engagement 2029-30: 430,000
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Operational losses sustained by OPH are technical accounting losses driven by the heritage depreciation on the building. OPH maintains sufficient underlying cash balances to maintain financial sustainability.

The Balance Sheet shows a net equity position of \$132.5 million in 2026-27, representing the surplus of net assets over net liabilities. This primarily reflects non-financial assets, particularly heritage building and collections assets.

The Departmental Capital Budget Statement shows total capital expenditure for 2025-26 of \$12.2 million, for the purchase of non-financial assets. This is funded from an equity injection from the government of \$0.9 million, and departmental resources of \$11.3 million.

OPH classifies the building as a “Heritage and Cultural asset” on the basis that the building reflects significant cultural heritage of the Australian nation. The building has satisfactorily met the criteria under the Financial Reporting Rules for the Heritage and Cultural classification.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	14,946	13,444	13,422	14,094	14,798
Suppliers	8,714	10,725	9,521	10,270	10,915
Depreciation and amortisation ^(a)	7,991	8,136	8,050	7,974	7,904
Finance costs	91	81	71	60	48
Total expenses	31,742	32,386	31,064	32,398	33,665
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,420	1,471	1,523	1,578	1,635
Interest	903	954	811	763	692
Rental income	1,708	2,189	2,255	2,323	2,393
Other	1,448	1,136	1,165	824	833
Total own-source revenue	5,479	5,750	5,754	5,488	5,553
Total own-source income	5,479	5,750	5,754	5,488	5,553
Net (cost of)/contribution by services	(26,263)	(26,636)	(25,310)	(26,910)	(28,112)
Revenue from government	22,846	25,887	24,352	24,441	24,558
Surplus/(deficit) attributable to the Australian Government	(3,417)	(749)	(958)	(2,469)	(3,554)
Total comprehensive income/(loss) attributable to the Australian Government	(3,417)	(749)	(958)	(2,469)	(3,554)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(3,417)	(749)	(958)	(2,469)	(3,554)
<i>plus:</i> heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	6,144	6,257	6,236	6,216	6,197
<i>plus:</i> depreciation/amortisation expenses for ROU assets ^(b)	274	274	274	274	274
<i>less:</i> lease principal repayments ^(b)	(220)	(240)	(260)	(280)	(302)
Net Cash Operating Surplus/ (Deficit)	2,781	5,542	5,292	3,741	2,615

Prepared on Australian Accounting Standards basis.

- a) From 2009-10, the government introduced Collection Development Acquisition Budgets (CDABs) for Designated Collection Institutions, provided as equity appropriations through Appropriation Bill (No. 2). CDABs replaced revenue appropriations previously provided through Appropriation Bill (No. 1) for heritage and cultural depreciation/amortisation expenses of Designated Collection Institutions. For information regarding CDABs, please refer to Table 3.5 Departmental Capital Budget Statement.
- b) Applies to leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	13,813	9,991	11,129	11,502	10,351
Trade and other receivables	913	913	913	913	913
Total financial assets	14,726	10,904	12,042	12,415	11,264
Non-financial assets					
Land and buildings	1,921	1,647	1,373	1,099	825
Property, plant and equipment	4,900	5,874	5,299	4,465	4,006
Heritage and cultural	117,066	120,470	119,652	117,874	116,140
Intangibles	39	29	20	10	-
Inventories	126	126	126	126	126
Other non-financial assets	58	58	58	58	58
Total non-financial assets	124,110	128,204	126,528	123,632	121,155
Total assets	138,836	139,108	138,570	136,047	132,419
LIABILITIES					
Payables					
Suppliers	1,496	1,496	1,496	1,496	1,496
Other payables	532	532	532	532	532
Total payables	2,028	2,028	2,028	2,028	2,028
Interest bearing liabilities					
Leases	2,134	1,894	1,634	1,354	1,052
Total interest bearing liabilities	2,134	1,894	1,634	1,354	1,052
Provisions					
Employee provisions	2,378	2,728	3,185	3,185	3,185
Total provisions	2,378	2,728	3,185	3,185	3,185
Total liabilities	6,540	6,650	6,847	6,567	6,265
Net assets	132,296	132,458	131,723	129,480	126,154
EQUITY					
Parent entity interest					
Contributed equity	94,089	95,000	95,223	95,449	95,677
Reserves	62,421	62,421	62,421	62,421	62,421
Retained surplus (accumulated deficit)	(24,214)	(24,963)	(25,921)	(28,390)	(31,944)
Total parent entity interest	132,296	132,458	131,723	129,480	126,154
Total equity	132,296	132,458	131,723	129,480	126,154

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained Earnings \$'000	Asset Revaluation Reserve \$'000	Contributed equity/ capital \$'000	Total Equity \$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	(24,214)	62,421	94,089	132,296
Adjusted opening balance	(24,214)	62,421	94,089	132,296
Comprehensive income				
Surplus/(deficit) for the period	(749)	-	-	(749)
Total comprehensive income	(749)	-	-	(749)
of which:				
Attributable to the Australian Government	(749)	-	-	(749)
Transactions with owners				
Contributions by owners				
Equity injection - Appropriation	-	-	911	911
Sub-total transactions with owners	-	-	911	911
Estimated closing balance as at 30 June 2027	(24,963)	62,421	95,000	132,458
Closing balance attributable to the Australian Government	(24,963)	62,421	95,000	132,458

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from government	22,846	25,887	24,352	24,441	24,558
Sale of goods and rendering of services	3,128	3,660	3,778	3,901	4,028
Interest	903	954	811	763	692
Other	1,375	1,136	1,165	824	833
Total cash received	28,252	31,637	30,106	29,929	30,111
Cash used					
Employees	14,923	13,094	12,965	14,094	14,798
Suppliers	8,714	10,725	9,521	10,270	10,915
Interest payments on lease liability	91	81	71	60	48
Total cash used	23,728	23,900	22,557	24,424	25,761
Net cash from/(used by) operating activities	4,524	7,737	7,549	5,505	4,350
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	10,916	12,230	6,374	5,078	5,427
Total cash used	10,916	12,230	6,374	5,078	5,427
Net cash from/(used by) investing activities	(10,916)	(12,230)	(6,374)	(5,078)	(5,427)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	219	911	223	226	228
Total cash received	219	911	223	226	228
Cash used					
Principal payments on lease liability	220	240	260	280	302
Other	2,424	-	-	-	-
Total cash used	2,644	240	260	280	302
Net cash from/(used by) financing activities	(2,425)	671	(37)	(54)	(74)
Net increase/(decrease) in cash held	(8,817)	(3,822)	1,138	373	(1,151)
Cash and cash equivalents at the beginning of the reporting period	22,630	13,813	9,991	11,129	11,502
Cash and cash equivalents at the end of the reporting period	13,813	9,991	11,129	11,502	10,351

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward Estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	219	911	223	226	228
Total new capital appropriations	219	911	223	226	228
<i>Provided for:</i>					
Purchase of non-financial assets	219	911	223	226	228
Total items	219	911	223	226	228
PURCHASE OF NON-FINANCIAL ASSETS					
ASSETS					
Funded by capital appropriations ^(a)	219	911	223	226	228
Funded internally from departmental resources ^(b)	10,697	11,319	6,151	4,852	5,199
TOTAL	10,916	12,230	6,374	5,078	5,427
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	10,916	12,230	6,374	5,078	5,427
Total cash used to acquire assets	10,916	12,230	6,374	5,078	5,427

Prepared on Australian Accounting Standards basis.

- a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.
b) Funded from within current Appropriation Bill (No. 1) 2025-26, Supply Bill (No. 1) and prior Appropriation Act (No. 1/3/5) and own-source revenue.

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

	Asset Category				Total
	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026					
Gross book value	-	8,026	129,354	49	137,429
Gross book value - ROU assets	2,743	-	-	-	2,743
Accumulated depreciation/amortisation and impairment	-	(3,126)	(12,288)	(10)	(15,424)
Accumulated depreciation/amortisation and impairment - ROU assets	(822)	-	-	-	(822)
Opening net book balance	1,921	4,900	117,066	39	123,926
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity ^(a)	-	688	223	-	911
By purchase - appropriation ordinary annual services ^(b)	-	1,881	9,438	-	11,319
Total additions	-	2,569	9,661	-	12,230
Other movements					
Depreciation/amortisation expense	-	(1,595)	(6,257)	(10)	(7,862)
Depreciation/amortisation on ROU assets	(274)	-	-	-	(274)
Total other movements	(274)	(1,595)	(6,257)	(10)	(8,136)
As at 30 June 2027					
Gross book value	-	10,595	139,015	49	149,659
Gross book value - ROU assets	2,743	-	-	-	2,743
Accumulated depreciation/ amortisation and impairment	-	(4,721)	(18,545)	(20)	(23,286)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,096)	-	-	-	(1,096)
Closing net book balance	1,647	5,874	120,470	29	128,020

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2026-2027 and includes Collection Development Acquisition Budgets (CDABs).
- b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026-2027 for depreciation/amortisation expenses or other operational expenses.

Screen Australia

Entity resources and planned performance

Screen Australia

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Screen Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

Screen Australia is the Australian Government's screen investment and administration agency, established under the *Screen Australia Act 2008* (the Act). It is deeply involved in the domestic Australian screen industry, supporting screen projects across all genres and formats, creative businesses, IP and talent development.

Broadly, Screen Australia is responsible for:

- **content:** developing, producing and promoting Australian programs
- **culture:** supporting and promoting screen culture in Australia
- **industry:** driving the development of a highly creative, innovative and commercially sustainable Australian screen production industry.

Screen Australia focuses on content genres most 'at risk', including drama, documentary and children's content. The agency supports the development and production of feature films, television programs for free-to-air and on-demand platforms, and content for online platforms such as YouTube, Facebook and Instagram. It also supports local independent digital games development.

Screen Australia funds Australian practitioners - producers, writers, game developers and other screen creatives - to attend and promote local content at international markets, festivals and industry events. The agency also provides services to government, industry and the public. This includes administration of the Producer Offset and applications for international Official Co-productions, as well as industry advice, insights and comprehensive analysis of sector performance and trends.

Screen Australia has a particular focus on First Nations content through its First Nations Department, which has been in existence for over 30 years. More generally, Screen Australia supports the screen industry to become more inclusive in front of and behind the camera, to better reflect the Australian population.

Screen Australia works closely with the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts to inform screen industry policy. It also works with other government bodies, including the Department of Foreign Affairs and Trade, and Austrade, to promote the interests of Australia and the Australian screen industry globally. Screen Australia collaborates regularly with the state screen agencies, Ausfilm, Creative Australia, the Australian Children's Television Foundation, screen guilds and industry bodies to ensure that support for the Australian screen industry is coordinated and strategic. It also shares information and best practice with international screen agencies.

The Australian and international screen industries are navigating a period of significant structural change. Rising production costs and budget, consolidation among global studios and streaming platforms, and intensifying competition between jurisdictions offering increasingly generous production incentives are reshaping commissioning patterns and business models. These forces, combined with shifting audience behaviours, have created a challenging commercial environment - particularly for Australia's independent production sector, where realising value across all available windows has become increasingly complex. The contraction in commissioning from local broadcasters and global streamers, alongside sustained cost inflation, has widened financing gaps and placed added pressure on producers' ability to recoup and reinvest.

Despite these pressures, Australia has benefited from record levels of production activity - the 2024-25 Drama Report recorded \$2.7 billion in drama production expenditure - a 43% year-on-year increase. This increase in investment has helped sustain employment, training and business capability.

In 2026-27, Screen Australia will continue to identify efficiencies to maximise resource allocation to screen content and industry development. The agency will prioritise its funding, focusing on building a sustainable creative industry through impactful funding programs with clear objectives and measures. Direct-to-Audience content and digital games continue to represent a significant opportunity for growth, and will deepen our relevance with a new generation of Australians. First Nations content remains highly successful and culturally important. Screen Australia will continue to support local projects of scale and ambition, whilst providing opportunities for new creative voices.

Screen Australia will continue with its expanded research program to strengthen the evidence base for industry and government decision-making. This includes the soon-to-be-released Screen Currency report, which will provide updated insights into the economic, social and cultural value of Australian screen and games industry. The agency will build on this and other forthcoming research projects as key contributions to the next National Cultural Policy, ensuring that government, industry and Screen Australia are equipped with coordinated, strategic and data-driven approaches to supporting the Australian screen sector.

Screen Australia will work to ensure that the screen sector continues to thrive, creating distinct, culturally relevant stories that reflect and connect Australians. The agency will investigate new paths to sector sustainability and identify potential partners for local and inward investment.

In 2026-27, Screen Australia will continue implementing its Corporate Plan 2025-2029. As part of this work, the agency will collaborate with the sector to develop a unifying strategic vision that aligns the long-term ambitions and efforts of the Australian screen industry. Screen Australia will evolve its practices in line with this vision, enabling more coordinated, effective and future-focused support that reflects contemporary industry dynamics. This approach will help the sector navigate ongoing change and contribute to a vibrant, sustainable industry that continues to reflect the depth and diversity of Australian storytelling.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to Screen Australia for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and departmental (for Screen Australia's operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses for Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Screen Australia resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July	19,618	18,618
Funds from government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	13,287	13,498
Total annual appropriations	13,287	13,498
Amounts received from related entities		
Amounts from portfolio department ^(b)	72,564	72,564
Total amounts received from related entities	72,564	72,564
Total funds from government	85,851	86,062
Funds from other sources		
Interest	3,650	3,650
Royalties	3,800	3,800
Sale of goods and services	180	180
Other	1,250	1,250
Total funds from other sources	8,880	8,880
Total net resourcing for Screen Australia	114,349	113,560
	2025-26	2026-27
Average staffing level (number)	105	105

a) Appropriation Bill (No. 1) 2026-2027.

b) Funding provided by the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts that is not specified within the annual Appropriation Bills as a payment to Screen Australia.

Screen Australia is not directly appropriated as a Corporate Commonwealth entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to Screen Australia and are considered 'departmental' for all purposes.

1.3 Budget measures

Budget measures in Part 1 relating to Screen Australia are detailed in the *Budget Paper No. 2 - Budget Measures* and are summarised below.

Table 1.2: Entity 2026-27 Budget measures

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

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension ^(a)	1.1				
Departmental payment	-	-	-	-	(180)
Total	-	-	-	-	(180)
Total payment measures					
Departmental	-	-	-	-	(180)
Total	-	-	-	-	(180)

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

a) This is a cross-portfolio measure. The full measure description and package details appear in *Budget Paper No. 2 - Budget Measures* as 'various agencies' under the cross-portfolio section.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for Screen Australia can be found at:

<https://www.screenaustralia.gov.au/wp-content/uploads/2025/08/Corporate-Plan-2025-2029.pdf?v=1775615790>

The most recent annual performance statement can be found at:

<https://www.screenaustralia.gov.au/wp-content/uploads/2025/10/Annual-Report-2024-25.pdf?v=1775615736>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Promote engaged audiences and support a creative, innovative and commercially sustainable screen industry through the funding and promotion of diverse Australian screen product

Budgeted expenses for Outcome 1

This table shows how much Screen Australia intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: Screen Australia					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	13,287	13,498	13,724	13,904	14,117
Payment from related entities	72,564	72,564	72,564	72,564	72,564
Expenses not requiring appropriation in the budget year ^(a)	580	956	324	(50)	39
Revenues from other independent sources	8,880	8,880	8,880	8,880	8,880
Total expenses for Program 1.1	95,311	95,898	95,492	95,298	95,600
Outcome 1 Totals by resource type					
Revenue from government	13,287	13,498	13,724	13,904	14,117
Ordinary annual services					
Appropriation Bill (No. 1)	72,564	72,564	72,564	72,564	72,564
Expenses not requiring appropriation in the budget year ^(a)	580	956	324	(50)	39
Revenues from other independent sources	8,880	8,880	8,880	8,880	8,880
Total expenses for Outcome 1	95,311	95,898	95,492	95,298	95,600
	2025-26	2026-27			
Average staffing level (number)	105	105			

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

a) Net impact of AASB 16 Leases relating to right of use (buildings) lease repayments and depreciation/amortisation expenses of right of use assets.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Promote engaged audiences and support a creative, innovative and commercially sustainable screen industry through the funding and promotion of diverse Australian screen product		
Program 1.1: Screen Australia		
The key results will be for creative individuals and businesses, through financial and other assistance, to make high-quality film, television, interactive entertainment, and other screen programs and for these programs to attract Australian and international audiences		
Key activities	Key activities reported in the current corporate plan that relate to this program, include: <ul style="list-style-type: none"> engage, educate and inspire lead and collaborate 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Engage, educate and inspire - increase engagement with national and international visitors through innovative exhibitions and programs that are accessed in a variety of ways	Target: Admissions and views for Australian productions, including 2 million admissions for Australian feature films shown at movie theatres (based on three-year average). 91 million cumulative views for Screen Australia funded projects shown on Free-to-Air (FTA) broadcast television and on broadcasters' Video On Demand (BVOD) services 1.8 million visits to Screen Australia's website 50 culturally diverse projects and events funded, with total funding of \$8 million Targets expected to be met
	Lead and collaborate - be leaders in the sector and foster long-term relationships through partnerships and collaborations with key stakeholders and similar organisations/institutions nationally and internationally	225 new Australian artwork projects supported, with total funding of \$58 million provided \$2 million total funding for research and development projects Screen Australia specific indicators: <ul style="list-style-type: none"> dollar value of production generated for each dollar of Screen Australia investment in features: \$5.90 dollar value of production generated for each dollar of Screen Australia investment in documentaries: \$2.90 dollar value of production generated for each dollar of Screen Australia investment in TV drama: \$5.50 dollar value of production generated for each dollar of Screen Australia investment in children's TV drama: \$3.60 Targets expected to be met

Year	Performance measures	Planned performance results
Budget Year 2026-27	Engage, educate and inspire - increase engagement with national and international visitors through innovative exhibitions and programs that are accessed in a variety of ways	Target: Admissions and views for Australian productions, including 2 million admissions for Australian feature films shown at movie theatres (based on three-year average). 91 million cumulative views for Screen Australia funded projects shown on Free-to-Air (FTA) broadcast television and on broadcasters' Video On Demand (BVOD) services 50 culturally impactful projects and events funded, with total funding of \$8 million
	Lead and collaborate - be leaders in the sector and foster long-term relationships through partnerships and collaborations with key stakeholders and similar organisations/institutions nationally and internationally	225 new Australian artwork projects supported, with total funding of \$58 million provided \$1 million total funding for research and development projects Screen Australia specific indicators: <ul style="list-style-type: none"> • dollar value of production generated for each dollar of Screen Australia investment in features: \$5.90 • dollar value of production generated for each dollar of Screen Australia investment in documentaries: \$2.90 • dollar value of production generated for each dollar of Screen Australia investment in TV drama: \$5.50 • dollar value of production generated for each dollar of Screen Australia investment in children's TV drama: \$3.60
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of Screen Australia's finances for the 2026-27 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Screen Australia manages its budget to ensure that annual expenses are generally equal to budgeted revenues, adjusted for any surplus/deficit impacts arising from accounting for leases under AASB 16 Leases.

Total income for 2026-27 is estimated to be \$94.9 million, with revenue from government of \$86.1 million. Additionally, Screen Australia is expecting to generate \$8.9 million in own source revenue. This predominantly represents recoupment from screen investments, interest income, rendering of services and partnership contributions.

Total expenses for 2026-27 are estimated to be \$95.9 million and will be used in delivering the activities outlined in Program 1.1. Screen Australia aims to maximise funds directed towards on-screen production by continuing to contain administrative expenses. In 2026-27, Screen Australia is expecting to direct a similar level of funds towards screen development, production and promotion as in 2025-26. In addition, Screen Australia will invest modestly from its reserves in 2026-27 and 2027-28 to invest in technology modernisation, focussing on automation and improving the efficiency and experience for industry stakeholders interacting with Screen Australia.

Screen Australia has budgeted \$0.3 million in capital expenditure in 2026-27.

Screen Australia's budgeted net asset position of \$12.7 million is expected to comprise total assets of \$70.9 million, less liabilities of \$58.2 million.

Total financial assets as at 30 June 2027, largely comprising cash and investments in term deposits, are estimated to be \$67.0 million. This represents 94 per cent of the total asset value, the majority of which is committed to funding screen projects.

Total liabilities as at 30 June 2027 are estimated to be \$58.2 million, largely representing obligations for screen industry funding commitments and contracts.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	16,557	16,688	16,694	16,743	16,793
Suppliers	9,117	9,473	9,037	8,568	8,620
Grants	34,665	34,165	34,165	34,165	34,240
Depreciation and amortisation	1,848	1,848	1,848	1,903	1,926
Finance costs	163	110	51	81	108
Write-down and impairment of assets	32,961	33,614	33,697	33,838	33,913
Total expenses	95,311	95,898	95,492	95,298	95,600
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	180	180	180	180	180
Interest	3,650	3,650	3,650	3,650	3,650
Royalties	3,800	3,800	3,800	3,800	3,800
Other	1,250	1,250	1,250	1,250	1,250
Total own-source revenue	8,880	8,880	8,880	8,880	8,880
Total own-source income	8,880	8,880	8,880	8,880	8,880
Net (cost of)/contribution by services	(86,431)	(87,018)	(86,612)	(86,418)	(86,720)
Revenue from government	85,851	86,062	86,288	86,468	86,681
Surplus/(deficit) attributable to the Australian Government	(580)	(956)	(324)	50	(39)
Total other comprehensive income	(580)	(956)	(324)	50	(39)
Total comprehensive income/(loss)	(580)	(956)	(324)	50	(39)
Total comprehensive income/(loss) attributable to the Australian Government	(580)	(956)	(324)	50	(39)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(580)	(956)	(324)	50	(39)
<i>plus: depreciation/amortisation expenses for ROU assets^(a)</i>	1,422	1,422	1,422	1,477	1,500
<i>less: lease principal repayments^(a)</i>	(1,342)	(1,466)	(1,598)	(1,527)	(1,461)
Net Cash Operating Surplus/(Deficit)	(500)	(1,000)	(500)	-	-

Prepared on Australian Accounting Standards basis.

a) Applies to leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	19,618	18,618	18,118	18,118	18,118
Trade and other receivables	1,182	1,182	1,182	1,182	1,182
Other investments	47,643	47,193	47,446	47,573	47,764
Total financial assets	68,443	66,993	66,746	66,873	67,064
Non-financial assets					
Land and buildings	3,534	1,971	408	6,290	4,649
Property, plant and equipment	1,201	1,216	1,231	1,246	1,261
Other non-financial assets	724	724	724	724	724
Total non-financial assets	5,459	3,911	2,363	8,260	6,634
Total assets	73,902	70,904	69,109	75,133	73,698
LIABILITIES					
Payables					
Suppliers	460	460	460	460	460
Other payables	914	338	465	466	531
Total payables	1,374	798	925	926	991
Interest bearing liabilities					
Leases	3,726	2,260	662	6,635	5,174
Total interest bearing liabilities	3,726	2,260	662	6,635	5,174
Provisions					
Employee provisions	2,928	2,928	2,928	2,928	2,928
Other provisions	52,196	52,196	52,196	52,196	52,196
Total provisions	55,124	55,124	55,124	55,124	55,124
Total liabilities	60,224	58,182	56,711	62,685	61,289
Net assets	13,678	12,722	12,398	12,448	12,409
EQUITY					
Parent entity interest					
Contributed equity	9,505	9,505	9,505	9,505	9,505
Reserves	45	45	45	45	45
Retained surplus (accumulated deficit)	4,128	3,172	2,848	2,898	2,859
Total parent entity interest	13,678	12,722	12,398	12,448	12,409
Total equity	13,678	12,722	12,398	12,448	12,409

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	4,128	45	9,505	13,678
Adjusted opening balance	4,128	45	9,505	13,678
Comprehensive income				
Surplus/(deficit) for the period	(956)	-	-	(956)
Total comprehensive income	(956)	-	-	(956)
Of which:				
Attributable to the Australian Government	(956)	-	-	(956)
Estimated closing balance as at 30 June 2027	3,172	45	9,505	12,722
Closing balance attributable to the Australian Government	3,172	45	9,505	12,722

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	13,287	13,498	13,724	13,904	14,117
Receipts from government	72,564	72,564	72,564	72,564	72,564
Sale of goods and rendering of services	198	198	198	198	198
Interest	3,650	3,650	3,650	3,650	3,650
Net GST received	7,000	7,000	7,000	7,000	7,000
Other	5,143	5,143	5,143	5,143	5,143
Total cash received	101,842	102,053	102,279	102,459	102,672
Cash used					
Employees	16,740	17,264	16,567	16,742	16,728
Suppliers	10,029	10,421	9,942	9,426	9,500
Interest payments on lease liability	163	110	51	81	108
Other	40,864	40,328	40,371	40,418	40,471
Total cash used	67,796	68,123	66,931	66,667	66,807
Net cash from/(used by) operating activities	34,046	33,930	35,348	35,792	35,865
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of financial instruments	175,000	175,000	175,000	175,000	175,000
Total cash received	175,000	175,000	175,000	175,000	175,000
Cash used					
Purchase of property, plant and equipment and intangibles	600	300	300	300	300
Purchase of financial instruments	174,643	174,550	175,253	175,127	175,191
On-Screen Investments	32,961	33,614	33,697	33,838	33,913
Total cash used	208,204	208,464	209,250	209,265	209,404
Net cash from/(used by) investing activities	(33,204)	(33,464)	(34,250)	(34,265)	(34,404)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	1,342	1,466	1,598	1,527	1,461
Total cash used	1,342	1,466	1,598	1,527	1,461
Net cash from/(used by) financing activities	(1,342)	(1,466)	(1,598)	(1,527)	(1,461)
Net increase/(decrease) in cash held	(500)	(1,000)	(500)	-	-
Cash and cash equivalents at the beginning of the reporting period	20,118	19,618	18,618	18,118	18,118
Cash and cash equivalents at the end of the reporting period	19,618	18,618	18,118	18,118	18,118

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources ^(a)	600	300	300	300	300
TOTAL	600	300	300	300	300
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	600	300	300	7,800	300
less: ROU Additions	-	-	-	(7,500)	-
Total cash used to acquire assets	600	300	300	300	300

Prepared on Australian Accounting Standards basis.

a) Includes both current Appropriation Bill (No. 1) and revenue from independent sources.

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

	Asset Category			Total \$'000
	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	
As at 1 July 2026				
Gross book value	4,164	3,033	866	8,063
Gross book value - ROU assets	16,001	-	-	16,001
Accumulated depreciation/ amortisation and impairment	(4,049)	(1,832)	(866)	(6,747)
Accumulated depreciation/amortisation and impairment - ROU assets	(12,582)	-	-	(12,582)
Opening net book balance	3,534	1,201	-	4,735
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services ^(a)	-	300	-	300
Total additions	-	300	-	300
Other movements				
Depreciation/amortisation expense	(141)	(285)	-	(426)
Depreciation/amortisation on ROU assets	(1,422)	-	-	(1,422)
Total other movements	(1,563)	(285)	-	(1,848)
As at 30 June 2027				
Gross book value	4,164	3,333	866	8,363
Gross book value - ROU assets	16,001	-	-	16,001
Accumulated depreciation/ amortisation and impairment	(4,190)	(2,117)	(866)	(7,173)
Accumulated depreciation/amortisation and impairment - ROU assets	(14,004)	-	-	(14,004)
Closing net book balance	1,971	1,216	-	3,187

Prepared on Australian Accounting Standards basis.

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

**Special Broadcasting Service
Corporation**

**Entity resources and planned
performance**

Special Broadcasting Service Corporation

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Special Broadcasting Service Corporation

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Special Broadcasting Service Corporation (SBS) is Australia’s national broadcasting and media service for providing multicultural and multilingual television, radio and digital media services that inform, educate, and entertain all Australians. SBS’s purpose is to inspire all Australians to explore, respect and celebrate our diverse world, and in doing so, contribute to a cohesive society. SBS and its functions are guided by its Charter in section 6 of the *Special Broadcasting Service Act 1991* (SBS Act).

SBS is unique in the Australian media landscape

For over 50 years, the SBS Charter, hybrid funding model, innovative and multiplatform content offering, and depth and breadth of in-language services (more than 60 languages including English), have ensured that SBS is unique in the Australian media landscape. SBS has maintained this distinctiveness and value throughout its history, and in the face of substantial structural change in the industry.

SBS was established to positively contribute to Australia’s success as a multicultural society, recognising that Australia has been fundamentally shaped by migration. It is now one of the most multilingual broadcasters in the world. SBS is also home to NITV (National Indigenous Television), the only national broadcasting and media service made by, for, and about Aboriginal and Torres Strait Islander peoples. The network’s unique position enables it to present compelling, distinctive, and thought-provoking content like no other Australian media organisation. Every five years, SBS conducts a Language Services Review, utilising the outcomes of the latest Australian Census to ensure it continues to meet the needs of Australia’s rapidly changing and increasingly diverse society. In 2022-23 SBS updated its SBS Audio multiplatform services to include four new languages from the Asia-Pacific region (Bislama, Malay, Telugu, and Tetum) and a language from East Africa (Oromo). The next SBS Language Services Review will follow the upcoming 2026 Census.

SBS supports broader social and policy objectives

The 2021 Census results demonstrate that Australia is now more multilingual than ever. From 2011 to 2021, the number of people using a language other than English at home increased to more than 5.6 million, representing an increase of more than 1.5 million since 2011 and nearly 800,000 since 2016 - growing at almost double the rate of the general population. A further 3.8 per cent of the population identify as Aboriginal and/or Torres Strait Islander.

With this increasing diversity, there has never been a greater need to build mutual understanding and social cohesion amongst all Australians. SBS has a continuously evolving and multifaceted language strategy, to serve Australia’s language and cultural communities as they grow and change. SBS serves these communities wherever they are via TV, radio, digital and social media, live and on demand.

SBS will continue to look for opportunities to further unlock the value of its existing services and activities to support communications and service delivery to the community across a range of federal and state or territory portfolios, in Australia and potentially further abroad, while preserving its editorial independence.

SBS’s trusted news and information services contribute to national policy objectives regarding social cohesion.

In a world of growing polarisation of views and inaccurate and misleading information (particularly online), developing and maintaining trust with audiences as well as plurality of voices will continue to be a challenge for traditional media, social media, and digital platforms. In 2025, SBS was one of the most trusted news brands in Australia according to the University of Canberra and Reuters Institute Digital News Report 2025, with a long-held and well-earned reputation for quality news and analysis on local and global events.

SBS produces daily SBS World News TV news bulletins as well as regular Nula bulletins (NITV news). As a reliable and free source of impartial and accurate news and current affairs, which is subject to rigorous editorial standards, SBS has a valuable role in the overall news and information ecosystem in Australia.

A strong, trusted and diverse news sector is vital for Australian society. A research study, conducted by the University of Canberra in collaboration with SBS, found that news representation, trust in news and confidence to participate, foster a stronger sense of belonging in Australia overall. The Sense of Belonging Among Multilingual Audiences in Australia report also highlights that SBS is more successful at helping multilingual Australians feel fairly represented in news compared to other news sources. This fair representation fosters a greater sense of belonging, emphasising the value of a multilingual broadcaster in promoting social cohesion at a community level, and is demonstrative of SBS’s contribution to national policy objectives regarding social cohesion.

SBS showcases diverse stories and perspectives

SBS is making more Australian content than ever before, including distinctive dramas and factual programming that truly reflect our community. Programs like *Alone Australia* and *Big Backyard Quiz* are reaching record audiences and reflecting the diversity of the Australian community in an entertaining and authentic way.

SBS is also industry-leading in its content accessibility, with audio description on broadcast television for audiences who are blind or have low vision, captioning, subtitling, and a dedicated news service that uses easy-to-understand and slow-paced English language (SBS News in Easy English). SBS also offers some programs published on SBS On Demand with audio description, audio introductions, Auslan interpretation, and a free audio English language learning service, SBS Learn English, available to the 870,000 Australians who do not speak English well or at all. This extensive array of work continues to help increase audiences' accessibility to SBS's wide range of content, further supporting social inclusion and cohesion.

The online digital video market continues to evolve

Delivering on SBS's purpose and Charter in upcoming years will see continued focus on SBS being a distinctive network across both traditional and online platforms to allow a diverse array of views and voices to be represented in mainstream media. SBS is committed to serving our audiences with world-class content on all platforms, when and how they want to experience it. Over a number of years, SBS has been investing heavily in its digital experience, with the goal of being platform agnostic when it comes to the audience experience. Audiences can come to SBS and achieve a world-class experience with consistent editorial standards, regardless of the medium by which they choose to engage with our content. Across all our platforms - be it linear television, linear radio, digital publishing, video, or audio/podcasting - SBS audiences are delivered an experience which seeks to deepen their engagement and drive further consumption.

In 2026, SBS moved its trial of an opt-out functionality in certain categories of advertising (wagering, alcohol and quick-service restaurants) into a fully-fledged feature of SBS On Demand, allowing audiences to manage their ad preferences via the My Account page. This not only increases consumers' choices and enables audience personalisation but also provides a more bespoke offering for SBS's advertising clients.

Traditional broadcast television remains the cornerstone of free-to-air viewing in Australia, reaching millions daily. As the digital video market rapidly expands with an influx of local and global on-demand platforms such as Netflix, Disney+, HBO Max, and Amazon Prime, Australians are now navigating an abundance of choice. This evolving landscape is reshaping how Australians consume video, intensifying competition, and bringing previously unavailable platforms into the local market. The number of these platforms which carry advertising also continues to evolve, meaning that the competitive landscape for advertiser-supported services is subject to ongoing change. The commercial agreement SBS secured with Google following the introduction of the News Media Bargaining Code (NMBC) will also expire soon. At the same time, inflationary pressures on content, services, operations and staffing are increasing costs. SBS continues to draw on its sector-leading efficiency to maintain existing service levels.

SBS continues to deliver a consistent and robust annual strategic review in response to rapid market and audience shifts. In this dynamic environment, our unique ability to reach all Australians – across every language and community – sets us apart.

We have the power to educate, entertain, and inform through trusted news, diverse storytelling, and a commitment to reflecting the full spectrum of Australian life.

Our role in connecting Australians through accessible, reliable, and culturally relevant content has never been more vital.

SBS monitors the technology landscape particularly around developments in artificial intelligence (AI) to keep pace with the market, and to evolve our Strategic Plan and priorities. SBS is currently exploring positive uses of AI in its operations to benefit Australian audiences and stakeholders. To support the ongoing development and use of AI, SBS has implemented AI governance, ethics and guardrails that align with SBS's risk appetite and ensure human oversight across AI usage. In addition, SBS is assessing itself against government recommended standards to ensure that we are safely and responsibly using AI.

SBS will continue to evolve its services to meet audience needs, reflecting changes in social and demographic composition, technological developments, and audience behaviours.

Fair compensation for trusted Australian news content on global platforms must be ensured

SBS welcomes the commencement of the television prominence framework legislated by the Federal Parliament in 2024 and implemented by the Australian Communications and Media Authority (ACMA). The ACMA is responsible for overseeing the TV prominence framework and this work should remain one of the ACMA's compliance and enforcement priorities for 2026-27.

As online consumption rapidly grows, it is increasingly important that the SBS network and its content are present and easily accessible on the growing array of connected televisions and devices through which audiences consume content. The new legislated requirements are now in effect and will ensure free-to-air (FTA) TV apps are present with a level of prominence. The requirements will support Australian broadcasters including SBS, which provide the Australian audiences with high-quality, locally-produced content in the public interest – for free. Regulations and guidelines made in support of the legislation confirm that the SBS On Demand app will appear on the home screen on startup without the user being required to scroll, access menus, or undertake any other input or action.

In a similar vein, global social and search platforms have control over how much (or how little) Australian news content appears on their platforms. This can significantly impact audience access to trusted and reliable news sources such as SBS in an environment that is otherwise flooded with inaccurate and misleading information. In pursuing their commercial gains, these global platforms can, in effect, undermine Australia’s civic society by allowing commercial deals and less reliable information to be prevalent on their platforms. The platforms’ dominance in the online advertising market also has implications for Australian news organisations which are funded (or partly funded) by advertising.

In this context, SBS welcomed the release in late 2025 of a government consultation paper on the design of the News Bargaining Incentive (NBI), to support the NMBC. In previous consultations, SBS highlighted the NMBC’s limitations in enabling SBS to secure agreements with at least one of the major digital platforms. The NBI is therefore a necessary step to bring platforms to the bargaining table with Australian news organisations and support fair commercial arrangements that underpin continued investment in trusted news.

Digital platforms are essential to engaging multilingual audiences and new migrants. SBS therefore supports measures that strengthen its ability to deliver essential news, information and entertainment to all Australians in their preferred language on their preferred platforms.

SBS Western Sydney Hub Project

As part of the mid-year economic and fiscal outlook 2024-25, SBS was requested to prepare a detailed business case to establish a new SBS production hub in Western Sydney which was delivered to government in 2025 following a commercial Expression Of Interest and Request for Proposal process.

SBS Examines

Following the receipt of additional appropriations in late 2025, SBS is extending the *SBS Examines* video and podcast series to continue producing content aiming to dispel misinformation and disinformation impacting Australia’s social cohesion, especially in multicultural and multilingual communities. This service is provided in more than 50 languages.

SBS Sustainability

SBS has committed a strong leadership position in sustainability over the last five years, with annual carbon footprint measurement since FY21, an ambitious near-term and long-term Net Zero target of 2045, and significant reductions already achieved from its base year. SBS is in its second year of reporting against the mandatory climate reporting requirements and has also begun voluntary disclosure of its nature-related risks and impacts.

SBS's response to these challenges will be informed by its purpose and values

Against the background of increasing competition but also a growing need for SBS's purpose of inspiring all Australians to explore, respect and celebrate our diverse world, and in doing so, contribute to a cohesive society, SBS will:

1. Maintain SBS's competitive difference in a crowded market for audiences through Australian stories, local production and Indigenous and multicultural content, and continue to elevate the role of our trusted news and information
2. continue SBS's evolution as a contemporary multilingual broadcaster focused on social cohesion, becoming even more relevant as Australia grows in multicultural and linguistic diversity
3. further SBS's ability to provide essential information to multilingual, multicultural and First Nations communities and become an essential partner to federal and state and territory government agencies while preserving editorial independence
4. drive awareness of Indigenous affairs and take a leadership role on reconciliation in Australia via SBS's Elevate Reconciliation Action Plan
5. optimise current and emerging digital, data, commercialisation and technology capabilities to deliver enhanced audience experiences across all platforms in a cost-effective way
6. continue its work to ensure SBS's services and content are present and easily discoverable for all Australians, across all methods or devices the audiences choose to access them
7. focus on the employee experience to attract and retain the best talent, including through the implementation of a new SBS Enterprise Agreement
8. continue to lead the industry as a great and inclusive place to work via SBS's Inclusion, Equity and Diversity Strategy which will also deliver benefits to SBS staff, the Australian creative and media industry - in front of and behind the camera - and stakeholders.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the government or the public) and departmental (for the entity's operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses for Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: SBS resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July	12,218	11,091
Funds from government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	359,968	367,341
Total annual appropriations	359,968	367,341
Total funds from government	359,968	367,341
Funds from other sources		
Interest	6,542	5,475
Royalties	1,617	1,455
Sale of goods and services	146,573	180,798
Total funds from other sources	154,732	187,728
Total net resourcing for SBS	526,918	566,160
	2025-26	2026-27
Average staffing level (number)	1,369	1,363

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

a) Appropriation Bill (No. 1) 2026-2027.

SBS is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to SBS and are considered 'departmental' for all purpose.

1.3 Budget measures

There are no new measures relating to SBS for the 2026-27 Budget. Any measures announced post the 2025-26 MYEFO were published in the 2025-26 PAES.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for SBS can be found at:

<https://www.sbs.com.au/aboutus/wp-content/uploads/2025/08/SBS-Corporate-Plan-2025-26.pdf>

The most recent annual performance statement can be found at:

https://www.sbs.com.au/aboutus/wp-content/uploads/2025/10/SBS-Annual-Report_2025_Book.pdf

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Provide multilingual and multicultural services that inform, educate and entertain all Australians and in so doing reflect Australia's multicultural society

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: SBS General Operational Activities					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	281,145	287,097	295,294	301,326	309,260
Expenses not requiring appropriation in the budget year	15,900	8,900	-	-	-
Revenues from other independent sources	176,389	170,266	150,626	159,079	160,710
Total expenses for Program 1.1	473,434	466,263	445,920	460,405	469,970
Program 1.2: SBS Transmission & Distribution Services					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	78,823	80,244	81,939	83,451	84,751
Total expenses for Program 1.2	78,823	80,244	81,939	83,451	84,751
Outcome 1 Totals by resource type					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	359,968	367,341	377,233	384,777	394,011
Expenses not requiring appropriation in the budget year	15,900	8,900	-	-	-
Revenues from other independent sources	176,389	170,266	150,626	159,079	160,710
Total expenses for Outcome 1	552,257	546,507	527,859	543,856	554,721
	2025-26	2026-27			
Average staffing level (number)	1,369	1,363			

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: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Provide multilingual and multicultural services that inform, educate, and entertain all Australians and in so doing reflect Australia's multicultural society		
Program 1.1: SBS General Operational Activities Delivering multilingual and multicultural television, radio and digital media services that reflect Australia's multicultural society and inspire all Australians to explore and celebrate our diverse world, and in doing so promote social cohesion amongst the many cultures of our nation		
Key activities	Content creation, acquisition, curation, and commercialisation	
Year	Performance measures	Expected performance results
Current Year 2025-26	Number of hours of TV programming broadcast in CALD - all linear channels	Expected actual: 35,057 hours (Target: 34,300 hours of CALD programming broadcast) Target expected to be met
	Number of hours of locally commissioned programs broadcast (first run) all linear channels except NITV	Expected actual: 174 hours Target: 180 hours Target not expected to be met
	Number of hours of locally commissioned programs broadcast (first run) NITV	Expected actual: 102 hours Target: 100 hours Target expected to be met
	Number of hours of radio broadcast in languages other than English	Expected actual: 22,932 hours Target: 22,000 hours Target expected to be met
	Total Digital Registrations	Expected actual: 13.9 million Target: 12.8 million Target expected to be met

Year	Performance measures	Planned performance results
Budget Year 2026-27	Number of hours of TV programming broadcast in CALD - all linear channels	Target: 34,300 hours of CALD programming broadcast
	Number of hours of locally commissioned programs broadcast (first run) all linear channels except NITV	Target: 180 hours
	Number of hours of locally commissioned programs broadcast (first run) NITV	Target: 100 hours
	Number of hours of radio broadcast in languages other than English	Target: 22,000 hours
	Total Digital Registrations	Target: 13.7 million
Forward Estimates 2027-30	As per 2026-27	As per 2026-27 target except: Total Digital Registrations: <ul style="list-style-type: none"> • 2027-28: 13.7 million • 2028-29: 13.8 million • 2029-30: 13.8 million
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

Program 1.2: SBS Transmission and Distribution Services		
To make SBS Television and Radio services available to all Australians to enable them to receive multilingual and multicultural services that inform, educate and entertain		
Key activities	Content broadcast and transmission	
Year	Performance measures	Expected performance results
Current Year 2025-26	Population reach - Digital transmission sites (including VAST Satellite)	Target: 100% Actual: 100% Target expected to be met
	Availability of digital television transmission services (fully managed services)	Target: 99.82% Actual: 99.94% Target expected to be met
	Population reach for terrestrial services (excluding satellite)	Target: 97% Actual: 98.5% Target expected to be met
	Availability of radio transmission services (fully managed services)	Target: 99.86% Actual: 99.96% Target expected to be met
Year	Performance measures	Planned performance results
Budget Year 2026-27	Population reach - Digital transmission sites (including VAST Satellite)	Target: 100%
	Availability of digital television transmission services (fully managed services)	Target: 99.82%
	Population reach for terrestrial services (excluding satellite)	Target: 97%
	Availability of radio transmission services (fully managed services)	Target: 99.86%
Forward Estimates 2027-30	As per 2026-27	As per 2026-27 target
Material changes to Program 1.2 resulting from 2026-27 Budget Measures: Nil		

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

SBS has projected it will generate a one-off operating loss of \$8.9 million in 2026-27 associated with the broadcast of a major sporting event. SBS has successfully managed previous operating losses associated with major sporting events through prudent financial management, including preserving a surplus in 2024-25 to partially offset the financial impact of the upcoming event.

Own-source revenue largely generated from the sale of goods and services is budgeted at \$170.3 million for 2026-27, the main component being advertising and sponsorship revenue.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	203,554	204,211	206,244	207,397	209,471
Suppliers	336,139	328,969	308,720	323,692	332,860
Depreciation and amortisation ^(a)	12,178	12,970	12,607	12,475	12,085
Finance costs	386	357	288	292	305
Total expenses	552,257	546,507	527,859	543,856	554,721
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	166,532	161,595	141,884	149,826	151,324
Interest	6,542	5,475	6,025	6,500	6,565
Rental income	1,698	1,741	1,791	1,831	1,850
Royalties	1,617	1,455	1,455	1,455	1,470
Total own-source revenue	176,389	170,266	151,155	159,612	161,209
Total own-source income	176,389	170,266	151,155	159,612	161,209
Net (cost of)/contribution by services	(375,868)	(376,241)	(376,704)	(384,244)	(393,512)
Revenue from government	359,968	367,341	377,233	384,777	394,011
Surplus/(deficit) attributable to the Australian Government	(15,900)	(8,900)	529	533	499
Total comprehensive income/(loss)	(15,900)	(8,900)	529	533	499
Total comprehensive income/(loss) attributable to the Australian Government	(15,900)	(8,900)	529	533	499
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(15,900)	(8,900)	529	533	499
<i>plus: depreciation/amortisation expenses for ROU assets^(a)</i>	2,987	2,978	2,674	2,580	2,180
<i>less: lease principal repayments^(a)</i>	(2,987)	(2,978)	(2,801)	(2,795)	(2,370)
Net Cash Operating Surplus/ (Deficit)	(15,900)	(8,900)	402	318	309

Prepared on Australian Accounting Standards basis.

a) Applies leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	11,091	10,333	10,385	10,528	9,913
Trade and other receivables	50,205	31,937	27,480	30,979	31,014
Other investments	5,300	14,522	13,531	14,438	12,295
Total financial assets	66,596	56,792	51,396	55,945	53,222
Non-financial assets					
Land and buildings	115,323	111,308	107,553	103,822	100,571
Property, plant and equipment	35,847	36,892	38,039	39,294	40,457
Intangibles	14,735	14,735	14,735	14,735	14,738
Inventories	92,448	93,950	97,493	94,564	97,467
Other non-financial assets	20,941	21,085	21,838	21,800	21,990
Total non-financial assets	279,294	277,970	279,658	274,215	275,223
Total assets	345,890	334,762	331,054	330,160	328,445
LIABILITIES					
Payables					
Suppliers	24,002	23,902	21,966	22,847	23,003
Other payables	16,588	16,862	16,860	16,860	16,860
Total payables	40,590	40,764	38,826	39,707	39,863
Interest bearing liabilities					
Leases	19,373	16,395	13,593	10,797	8,427
Total interest bearing liabilities	19,373	16,395	13,593	10,797	8,427
Provisions					
Employee provisions	39,939	40,495	41,021	41,528	41,528
Other provisions	1,574	1,594	1,571	1,552	1,552
Total provisions	41,513	42,089	42,592	43,080	43,080
Total liabilities	101,476	99,248	95,011	93,584	91,370
Net assets	244,414	235,514	236,043	236,576	237,075
EQUITY					
Parent entity interest					
Contributed equity	110,403	110,403	110,403	110,403	110,403
Reserves	115,287	115,287	115,287	115,287	115,287
Retained surplus (accumulated deficit)	18,724	9,824	10,353	10,886	11,385
Total parent entity interest	244,414	235,514	236,043	236,576	237,075
Total equity	244,414	235,514	236,043	236,576	237,075

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026					
Balance carried forward from previous period	18,724	113,700	1,587	110,403	244,414
Adjusted opening balance	18,724	113,700	1,587	110,403	244,414
Comprehensive income					
Surplus/(deficit) for the period	(8,900)	-	-	-	(8,900)
Total comprehensive income	(8,900)	-	-	-	(8,900)
Estimated closing balance as at 30 June 2027	9,824	113,700	1,587	110,403	235,514
Closing balance attributable to the Australian Government	9,824	113,700	1,587	110,403	235,514

Prepared on Australian Accounting Standards basis

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from government	359,968	367,341	377,233	384,777	394,011
Sale of goods and rendering of services	146,573	180,798	148,231	147,799	153,174
Interest	6,542	5,475	6,025	6,500	6,565
Net GST received	21,751	19,848	20,114	20,055	20,421
Other	1,617	1,455	1,455	1,455	1,470
Total cash received	536,451	574,917	553,058	560,586	575,641
Cash used					
Employees	202,770	202,554	205,564	206,731	209,471
Suppliers	319,825	330,715	314,952	319,844	335,797
Net GST paid	21,778	19,869	20,369	19,855	20,456
Interest payments on lease liability	371	337	311	311	305
Total cash used	544,744	553,475	541,196	546,741	566,029
Net cash from/(used by) operating activities	(8,293)	21,442	11,862	13,845	9,612
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of financial instruments	279,188	278,620	279,401	269,378	275,134
Total cash received	279,188	278,620	279,401	269,378	275,134
Cash used					
Purchase of property, plant and equipment and intangibles	10,000	10,000	10,000	10,000	10,000
Purchase of financial instruments	259,035	287,842	278,410	270,285	272,991
Total cash used	269,035	297,842	288,410	280,285	282,991
Net cash from/(used by) investing activities	10,153	(19,222)	(9,009)	(10,907)	(7,857)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	2,987	2,978	2,801	2,795	2,370
Total cash used	2,987	2,978	2,801	2,795	2,370
Net cash from/(used by) financing activities	(2,987)	(2,978)	(2,801)	(2,795)	(2,370)
Net increase/(decrease) in cash held	(1,127)	(758)	52	143	(615)
Cash and cash equivalents at the beginning of the reporting period	12,218	11,091	10,333	10,385	10,528
Cash and cash equivalents at the end of the reporting period	11,091	10,333	10,385	10,528	9,913

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources ^(a)	10,000	10,000	10,000	10,000	10,000
TOTAL	10,000	10,000	10,000	10,000	10,000
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	10,000	10,000	10,000	10,000	10,000
Total cash used to acquire assets	10,000	10,000	10,000	10,000	10,000

Prepared on Australian Accounting Standards basis.

a) Funded from annual appropriations and may include internally developed assets and proceeds from the sale of assets.

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

	Asset Category				Total \$'000
	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	
As at 1 July 2026					
Gross book value	73,600	41,355	54,349	46,031	215,335
Gross book value - ROU assets	-	14,208	21,680	-	35,888
Accumulated depreciation/amortisation and impairment	-	(4,987)	(31,436)	(31,296)	(67,719)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(8,853)	(8,746)	-	(17,599)
Opening net book balance	73,600	41,723	35,847	14,735	165,905
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity	-	750	7,250	2,000	10,000
Total additions	-	750	7,250	2,000	10,000
Other movements					
Depreciation/amortisation expense	-	(3,278)	(4,714)	(2,000)	(9,992)
Depreciation/amortisation on ROU assets	-	(1,487)	(1,491)	-	(2,978)
Total other movements	-	(4,765)	(6,205)	(2,000)	(12,970)
As at 30 June 2027					
Gross book value	73,600	42,105	61,599	48,031	225,335
Gross book value - ROU assets	-	14,208	21,680	-	35,888
Accumulated depreciation/amortisation and impairment	-	(8,265)	(36,150)	(33,296)	(77,711)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(10,340)	(10,237)	-	(20,577)
Closing net book balance	73,600	37,708	36,892	14,735	162,935

Prepared on Australian Accounting Standards basis.

Sport Integrity Australia

Entity resources and planned performance

Sport Integrity Australia

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Sport Integrity Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

Sport Integrity Australia coordinates all elements of the national sports integrity threat response including prevention, monitoring and detection, investigation and enforcement. Sport Integrity Australia provides a single point of contact for athletes, sporting organisations, law enforcement bodies and other stakeholders for matters relating to sports integrity.

Sport Integrity Australia's responsibilities are to be Australia's National Anti-Doping Organisation, providing a comprehensive anti-doping program for the Australian sport community and to be the national platform for information sharing on match-fixing threats under the Macolin Convention. Sport Integrity Australia also administers the National Integrity Framework which is a set of rules that all members of sports need to follow when it comes to their behaviour and conduct in sport.

To protect the health of athletes and the integrity of Australian sport, Sport Integrity Australia has 3 primary areas of focus:

- regulation
- monitoring, intelligence and investigations
- policy and program delivery (including engagement, education, outreach and development).

Sport Integrity Australia is responsible for leading further development and implementation of the government's response to the Review of Australia's Sports Integrity Arrangements, including those functions identified for stage 2.

The role and functions of Sport Integrity Australia are set out in the Sport Integrity Australia Act 2020, the Sport Integrity Australia Regulations 2020 and the National Anti-Doping Scheme. The agency is a Non-Corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

For more information about the strategic direction of Sport Integrity Australia, refer to the current Corporate Plan, available at: <https://www.sportintegrity.gov.au/about-us/who-we-are/corporate-plan>.

The Convention on the Manipulation of Sports Competitions (the Macolin Convention) is the only multi-lateral treaty specifically aimed at combating match-fixing and other related corruption in sport. Further information is available at: <https://www.coe.int/en/web/sport/macolin>.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to SIA for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the government or the public) and departmental (for the entity’s operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses for Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Sport Integrity Australia resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Departmental		
Annual appropriations Ordinary annual services ^(a)		
Departmental appropriation	42,166	43,124
Prior year appropriations available	13,787	13,787
s74 retained revenue receipts ^(b)	1,986	1,986
Departmental Capital Budget	491	503
Total departmental annual appropriations	44,643	45,613
Total departmental resourcing	58,430	59,400
Administered		
Annual appropriations - Ordinary annual services ^(a)		
Prior year appropriations available	-	-
Outcome 1	4,746	4,873
Total administered annual appropriations	4,746	4,873
Total administered resourcing	4,746	4,873
Total resourcing for Sport Integrity Australia	63,176	64,273
	2025-26	2026-27
Average staffing level (number)	178	178

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

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

a) Appropriation Bill (No. 1) 2026-2027.

b) Estimated External Revenue receipts under section 74 of the PGPA Act.

1.3 Budget measures

Budget measures in Part 1 relating to Sport Integrity Australia are detailed in the *Budget Paper No. 2 - Budget Measures* and are summarised below.

Table 1.2: Entity 2026-27 Budget measures

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

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures						
Investment in Sport	1.1					
Departmental payment		-	20,143	-	-	-
Total		-	20,143	-	-	-
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension ^(a)						
Departmental payment	1.1	-	-	-	-	(1,134)
Total		-	-	-	-	(1,134)
Total payment measures						
Departmental		-	20,143	-	-	(1,134)
Total		-	20,143	-	-	(1,134)

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

a) This is a cross-portfolio measure. The full measure description and package details appear in *Budget Paper No. 2 - Budget Measures* as 'various agencies' under the cross-portfolio section.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for Sport Integrity Australia can be found at:
https://www.sportintegrity.gov.au/sites/default/files/SIA568-0825-CORPORATE-PLAN-2025-2029_ACCESSIBLE_0.pdf

The most recent annual performance statement can be found at:
https://www.sportintegrity.gov.au/sites/default/files/sia585-0825_sport-integrity-australia-ar-2024-25-web.pdf

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Protection of the integrity of Australian sport and the health and welfare of those who participate in sport through the coordination of a national approach to all sports integrity matters.

Linked programs

Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts
Programs
<ul style="list-style-type: none"> Program 7.1: Sport integrity
Contribution to Outcome 1 made by linked programs
Contribute to healthy, active communities and a sustainable sport system through policy development, coordination and targeted support.
Attorney-General's Department
Programs
<ul style="list-style-type: none"> Program 1.1: Attorney-General's Department Operating Expenses - Legal Services and Families
Contribution to Outcome 1 made by linked programs
Through the National Office for Child Safety, the Attorney-General's Department contributes to the safeguarding of children in sport.
Australian Sports Commission (ASC)
Programs
<ul style="list-style-type: none"> Program 1.1: Australian Sports Commission
Contribution to Outcome 1 made by linked programs
ASC contributes to the collaborative effort to protect the integrity of Australian sport. The ASC provides targeted support and advice to sporting organisations in a range of areas including governance, codes of behaviour, inclusion, sports science and sports medicine.
Department of Industry, Science and Resources
Programs
<ul style="list-style-type: none"> Program 1.2: Investing in science and technology
Contribution to Outcome 1 made by linked programs
Through the National Measurement Institute, the Department of Industry, Science and Resources provides analytical services and research to support Sport Integrity Australia's anti-doping program.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated Actual \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Program 1.1: Sport Integrity					
Administered expenses					
Ordinary annual services Appropriation Bill (No. 1)	4,609	4,873	5,340	5,403	5,527
Administered total	4,609	4,873	5,340	5,403	5,527
Departmental expenses					
Departmental appropriation	42,166	43,124	23,353	23,048	23,075
Expenses not requiring appropriation in the Budget year ^(a)	969	969	969	969	969
Other revenue ^(b)	9,729	10,538	2,038	2,038	2,038
Operating deficit (surplus)	969	969	969	969	969
Departmental total	53,833	55,600	27,329	27,024	27,051
Total expenses for Program 1.1	58,442	60,473	32,669	32,427	32,578

	2025-26	2026-27
Average staffing level (number)	178	178

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

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

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 measures for Outcome 1

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

Outcome 1: Protection of the integrity of Australian sport and the health and welfare of those who participate in sport through the coordination of a national approach to all sports integrity matters		
Program 1.1: Sport Integrity Promote community confidence in sport by preventing and addressing threats ^(a) to sports integrity ^(b) and the health and welfare of those who participate in sport through the coordination of a national approach to matters relating to sports integrity in Australia		
Key activities	<ol style="list-style-type: none"> 1. Promote positive conduct in Australian sport 2. Address threats to the integrity of Australian sport 3. Protect the health and welfare of participants in Australian sport 	
Year	Performance measures	Expected performance results
Current Year 2025-26	1. Australians involved in sport understand, model and promote positive behaviours	1.1a: Expand the Positive Behaviours in Sport Survey (PBSS) to include administrator and parent cohorts 1.1b: Continue to deliver the survey to athletes and coaches 1.1c: Begin preliminary analysis of the outcomes of the coach and athlete surveys conducted in 2024–25 1.2: 162,000 education program completions ^(c) 1.1 and 1.2 Targets expected to be met
	2. Sporting activities in Australia are fair and honest	2.1a: 100% of National Sporting Organisations (NSOs) and National Sporting Organisations for people with Disability (NSODs) have adopted the National Integrity Framework (NIF) or have had their relevant policies assessed as meeting the Sport Integrity Policy Standards 2.1b: 100% of NSOs and NSODs are compliant with the AntiDoping Policy requirements 2.1 Targets expected to be met

Year	Performance measures	Planned performance results
Current Year 2025-26	3. Integrity threats in Australian sport are addressed	3.1: Publish 30 intelligence products 3.1 Targets expected to be met
	4. A safe environment for all participants in sport	4.1: 15 new organisations complete all 5 stages of the Safeguarding in Sport Continuous Improvement Program 4.2: Establish a baseline for a Planned Performance Result (PPR) for safeguarding in sport, to be implemented from 2026-27 4.1 and 4.2 Targets expected to be met
Year	Performance measures	Planned performance results
Budget Year 2026-27	As per 2025-26	1.1a: Continue to deliver the PBSS to athletes, coaches, parents and administrators 1.1b: Establish baseline for athletes and coaches 1.2: 170,000 education program completions ^(d)
	As per 2025-26	2.1: To be determined. Refer to 2026-27 Corporate Plan ^(e)
	As per 2025-26	3.1: To be determined. Refer to 2026-27 Corporate Plan ^(f)
	As per 2025-26	4.1 and 4.2: To be determined. Refer to 2026-27 Corporate Plan ^(f)
Forward Estimates 2027-30	As per 2026-27	2027-28 1.1a: Continue to deliver the PBSS to athletes, coaches, parents and administrators 1.1b: Analyse multi-year PBSS data to identify behavioural trends and inform integrity education and prevention strategies for athletes and coaches 1.1c: Establish baseline for administrators and parents 1.2: 178,000 education program completions ^(d) 2028-29 1.1: Analyse multi-year PBSS data to identify behavioural trends and inform integrity education and prevention strategies for all cohorts. 1.2: 187,000 education program completions ^(d) 2029-30 1.1 and 1.2: To be determined. Refer to 2026-27 Corporate Plan

Year	Performance measures	Planned performance results
Forward Estimates 2027-30 cont.	As per 2026-27	2027-28 2.1: As per 2026-27 2028-29 2.1: As per 2026-27 2029-30 2.1: As per 2026-27
	As per 2026-27	2027-28 3.1: As per 2026-27 2028-29 3.1: As per 2026-27 2029-30 3.1: As per 2026-27.
	As per 2026-27	2027-28 4.1: As per 2026-27 4.2: As per 2026-27 2028-29 4.1: As per 2026-27 4.2: As per 2026-27 2029-30 4.1: As per 2026-27 4.2: As per 2026-27
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

- a) Threats to sports integrity include: the manipulation of sporting competitions, the use of drugs or doping methods in sport, the abuse of children and other persons in a sporting environment, and the failure to protect members of sporting organisations, and other persons in a sporting environment, from bullying, intimidation, discrimination or harassment.
- b) Sports integrity means the manifestation of the ethics and values that promote community confidence in sport.
- c) Includes online completions and attendance at education sessions and public webinars.
- d) Ibid.
- e) The NIF framework is currently under review and is expected to be launched in 2026-27. This review may have implications for the planned performance result. Any changes to will be reported in the 2026-27 Corporate Plan.
- f) The methodology for this planned performance result is expected to evolve as the agency continues to strengthen its processes and refine its performance measures to ensure they are reliable and verifiable. Any changes will be outlined in the 2026-27 Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of Sport Integrity Australia’s finances for the 2026-27 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The entity resource statement is prepared on a cash basis and provides a view of cash/appropriation resources available to Sport Integrity Australia while the financial statements are prepared on an accrual basis.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Sport Integrity Australia is budgeting for a break-even operating result in 2026-27 and over the forward estimates, after non appropriated expenses such as depreciation are removed. Sport Integrity Australia has a sound financial position and has sufficient cash reserves to fund provisions and payables, and asset replacement, as they fall due.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	29,529	30,477	16,148	16,148	16,148
Suppliers	21,498	19,620	8,375	8,070	8,097
Grants	-	2,697	-	-	-
Depreciation and amortisation ^(a)	1,752	1,752	1,752	1,752	1,752
Other expenses	85	85	85	85	85
Total expenses	52,864	54,631	26,360	26,055	26,082
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,800	1,800	1,800	1,800	1,800
Other	7,929	8,738	238	238	238
Total own-source revenue	9,729	10,538	2,038	2,038	2,038
Total own-source income	9,729	10,538	2,038	2,038	2,038
Net (cost of)/contribution by services	43,135	44,093	24,322	24,017	24,044
Revenue from government	42,166	43,124	23,353	23,048	23,075
Surplus/(deficit) attributable to the Australian Government	(969)	(969)	(969)	(969)	(969)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(969)	(969)	(969)	(969)	(969)
Total comprehensive income/(loss) attributable to the Australian Government	(969)	(969)	(969)	(969)	(969)
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(969)	(969)	(969)	(969)	(969)
<i>plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)^(b)</i>	969	969	969	969	969
<i>plus: depreciation/amortisation expenses for ROU assets^(a)</i>	783	783	783	783	783
<i>less: lease principal repayments^(a)</i>	(783)	(783)	(783)	(783)	(783)
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

a) Applies to leases under AASB 16 Leases.

b) From 2010-11, the government introduced net cash appropriation arrangements that provided Non-Corporate Commonwealth Entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4,088	4,088	4,088	4,088	4,088
Trade and other receivables	10,656	10,656	10,656	10,656	10,656
Total financial assets	14,744	14,744	14,744	14,744	14,744
Non-financial assets					
Land and buildings	9,668	8,219	6,770	5,321	3,872
Property, plant and equipment	598	766	938	1,113	1,292
Intangibles	1,548	1,580	1,406	1,232	1,058
Inventories	136	136	136	136	136
Other non-financial assets	451	451	451	451	451
Total non-financial assets	12,401	11,152	9,701	8,253	6,809
Total assets	27,145	25,896	24,445	22,997	21,553
LIABILITIES					
Payables					
Suppliers	744	744	744	744	744
Employee payables	1,095	1,095	1,095	1,095	1,095
Total payables	1,839	1,839	1,839	1,839	1,839
Interest bearing liabilities					
Leases	6,153	5,370	4,587	3,804	3,021
Total interest bearing liabilities	6,153	5,370	4,587	3,804	3,021
Provisions					
Employee provisions	5,893	5,893	5,893	5,893	5,893
Total provisions	5,893	5,893	5,893	5,893	5,893
Total liabilities	13,885	13,102	12,319	11,536	10,753
Net assets	13,260	12,794	12,126	11,461	10,800
EQUITY					
Parent entity interest					
Contributed equity	12,686	11,717	10,748	9,779	8,810
Reserves	2,012	2,012	2,012	2,012	2,012
Retained surplus (accumulated deficit)	(1,438)	(935)	(634)	(330)	(22)
Total parent entity interest	13,260	12,794	12,126	11,461	10,800
Total equity	13,260	12,794	12,126	11,461	10,800

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity - summary of movement (Budget year 2026-27)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026					
Balance carried forward from previous period	(1,438)	2,012	-	12,686	13,260
Adjusted opening balance	(1,438)	2,012	-	12,686	13,260
Comprehensive income					
Surplus/(deficit) for the period	(969)	-	-	-	(969)
Total comprehensive income	(969)	-	-	-	(969)
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	503	503
Sub-total transactions with owners	-	-	-	503	503
Estimated closing balance as at 30 June 2027	(2,407)	2,012	-	13,189	12,794
Closing balance attributable to the Australian Government	(2,407)	2,012	-	13,189	12,794

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	42,166	43,124	23,353	23,048	23,075
Sale of goods and rendering of services	1,986	1,986	1,986	1,986	1,986
Net GST received	647	647	647	647	647
Total cash received	44,799	45,757	25,986	25,681	25,708
Cash used					
Employees	29,529	30,477	16,148	16,148	16,148
Suppliers	14,402	11,715	8,970	8,665	8,692
Interest payments on lease liability	85	85	85	85	85
Other	-	2,697	-	-	-
Total cash used	44,016	44,974	25,203	24,898	24,925
Net cash from/(used by) operating activities	783	783	783	783	783
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	491	503	301	304	308
Total cash used	491	503	301	304	308
Net cash from/(used by) investing activities	(491)	(503)	(301)	(304)	(308)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	491	503	301	304	308
Total cash received	491	503	301	304	308
Cash used					
Principal payments on lease liability	783	783	783	783	783
Total cash used	783	783	783	783	783
Net cash from/(used by) financing activities	(292)	(280)	(482)	(479)	(475)
Net increase/(decrease) in cash held					
Cash and cash equivalents at the beginning of the reporting period	4,088	4,088	4,088	4,088	4,088
Cash and cash equivalents at the end of the reporting period	4,088	4,088	4,088	4,088	4,088

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	491	503	301	304	308
Total new capital appropriations	491	503	301	304	308
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	491	503	301	304	308
Total items	491	503	301	304	308
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ^(a)	491	503	301	304	308
TOTAL	491	503	301	304	308
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	491	503	301	304	308
Total cash used to acquire assets	491	503	301	304	308

Prepared on Australian Accounting Standards basis.

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

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

	Asset Category			Total \$'000
	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	
As at 1 July 2026				
Gross book value	11,983	1,685	7,027	20,695
Gross book value - ROU assets	9,726	-	-	9,726
Accumulated depreciation/amortisation and impairment	(7,084)	(1,087)	(5,479)	(13,650)
Accumulated depreciation/amortisation and impairment - ROU assets	(4,957)	-	-	(4,957)
Opening net book balance	9,668	598	1,548	11,814
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services	-	297	206	503
Total additions	-	297	206	503
Other movements				
Depreciation/amortisation expense	(666)	(129)	(174)	(969)
Depreciation/amortisation on ROU assets	(783)	-	-	(783)
Total other movements	(1,449)	(129)	(174)	(1,752)
As at 30 June 2027				
Gross book value	11,983	1,982	7,233	21,198
Gross book value - ROU assets	9,726	-	-	9,726
Accumulated depreciation/amortisation and impairment	(7,750)	(1,216)	(5,653)	(14,619)
Accumulated depreciation/amortisation and impairment - ROU assets	(5,740)	-	-	(5,740)
Closing net book balance	8,219	766	1,580	10,565

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Suppliers	4,609	4,873	5,340	5,403	5,527
Total expenses administered on behalf of government	4,609	4,873	5,340	5,403	5,527

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	248	248	248	248	248
Taxation receivables	10	10	10	10	10
Total financial assets	258	258	258	258	258
Total assets administered on behalf of government	258	258	258	258	258
LIABILITIES					
Payables					
Suppliers	150	150	150	150	150
Total payables	150	150	150	150	150
Total liabilities administered on behalf of government	150	150	150	150	150
Net assets/(liabilities)	108	108	108	108	108

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash used					
Suppliers	4,646	4,873	5,340	5,403	5,527
Total cash used	4,646	4,873	5,340	5,403	5,527
Net cash from/(used by) operating activities	(4,646)	(4,873)	(5,340)	(5,403)	(5,527)
Net increase/(decrease) in cash held	(4,646)	(4,873)	(5,340)	(5,403)	(5,527)
Cash and cash equivalents at beginning of reporting period	161	248	248	248	248
Cash from Official Public Account for:					
- Appropriations	4,733	4,873	5,340	5,403	5,527
Total cash from Official Public Account	4,733	4,873	5,340	5,403	5,527
Cash and cash equivalents at end of reporting period	248	248	248	248	248

Prepared on Australian Accounting Standards basis.

Portfolio glossary

Term	Meaning
Accrual Accounting	The 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.
Activities	The actions/functions performed by entities to deliver government policies.
Additional Estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to Portfolios through the Additional Estimates Appropriation Acts.
Administered Items	The expenses, revenues, 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.
Administrative Arrangements Order	The functions and activities of the government are administered in accordance with an administrative arrangement order (AAO) issued from time to time by the government and signed by the Governor-General. An AAO establishes the principal matters or government outcomes to be dealt with by each Department of state, and the Acts of Parliament to be administered by each minister.
Administered Capital Budgets (ACB)	Administered Capital Budgets (ACB) are provided to non-corporate entities (as an equity injection) that receive government funding to meet the costs associated with the replacement of minor assets (assets valued at \$10 million or less) or maintenance costs that are eligible to be capitalised.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose. Annual Appropriation Acts provide annual funding for government operations and programs; for

Term	Meaning
Budget Paper 1 (BP1)	investment in assets; or to reduce liabilities. Bills proposing appropriations for the forthcoming financial year are introduced into Parliament on Budget Night. The annual Appropriation Bills propose specified amounts of appropriation for expenditure by entities to carry out the government’s outcomes.
Budget Paper 2 (BP2)	The Budget Strategy and Outlook - provides an overview of the economic and fiscal outlook, summarises the government’s fiscal strategy, and outlines key Budget priorities.
Budget Paper 3 (BP3)	The Budget Measures - provides comprehensive information on all government decisions that involve changes to its receipt and payment activities since the last Economic and Fiscal Update.
Budget Paper 4 (BP4)	Federal Financial Relations - includes information on revenue provision and payments (GST and specific purpose payments), as well as an overview of fiscal developments in the states and territories.
Capital Expenditure	Agency Resourcing - shows, for each entity, estimated resourcing by type of appropriation, estimated expenses for each special appropriation act, estimated balances and flows for all special accounts, and estimated average staffing levels in the public sector.
Consolidated Revenue Fund (CRF)	Expenditure by an agency on capital projects, for example, purchasing a building.
Corporate Commonwealth Entity	Section 81 of the Australian Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one Consolidated Revenue Fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.
Departmental Capital Budget	A Commonwealth entity that is a body corporate under the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act).
Departmental Capital Budget	Departmental Capital Budgets (DCB) are provided to non-corporate Entities (as an equity injection) that receive government funding to meet the costs associated with the replacement of minor assets (assets valued at \$10 million or less) or maintenance costs that are eligible

Term	Meaning
	to be capitalised. The funding for depreciation, amortisation and make-good expenses was replaced with a DCB in the 2010-11 Budget.
Departmental Item	Resources (expenses, revenues, assets and liabilities) that an entity controls directly. This includes outsourced activities funded and controlled by the entity. Examples of Departmental items include entity running costs, accrued employee entitlements and net appropriations. A Departmental item is a component of a Departmental program.
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.
Entities	Commonwealth entities and Commonwealth companies as defined under the PGPA Act that are within the General Government Sector (GGS).
Equity or Net Assets	Residual interest in the assets of an entity after deduction of its liabilities.
Estimated Actual	Details of the estimated final figures for 2024-25 as included in the Budget documentation. As the Budget may be released before all 2024-25 Annual Reports are tabled in Parliament, the figures for 2024-25 remain estimates.
Executive Agency	An agency designated, in an executive order made by the Governor-General-in-Council, as separate from a Department, for staffing and accountability and reporting purposes, under the <i>Public Service Act 1999</i> .
Expense	Total value of all of 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.

Term	Meaning
Expenses not requiring appropriation in the Budget year	Includes expenses where there is: a government policy not to fund those expenses within the year; where the funding has been provided in a prior year but the expense will be incurred in the current year; items which do not or will not involve a cash flow impact (such as bad debt expenses); or where the expenses reflect the usage of services or resources provided free of charge. From the 2018-19 MYEFO, movements of Administered funds that can be met from a prior year appropriation are not re-appropriated in the year required. Such expenses are reflected as 'Expenses not requiring appropriation in the Budget year'.
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.
Fiscal Balance	An accrual measure that shows whether the government has to borrow from financial markets to cover its activities. Fiscal balance includes revenue, less operating expenses, plus revaluation adjustments, plus capital adjustments.
Forward Estimates Period	The three years following the Budget year. For example, for the 2025-26 Budget year, 2026-27 is forward year 1, 2027-28 is forward year 2 and 2028-29 is forward year 3.
General Government Sector (GGS)	A Government Finance Statistics (GFS) classification of all entities that are controlled and largely funded by the Australian Government. The GGS provides public services that are mainly non-market in nature and for the collective consumption of the community, or involve the transfer or redistribution of income. These services are largely financed through taxes and other compulsory levies, user charging and external funding. This sector comprises all government Departments, offices and some other bodies.

Term	Meaning
Government Finance Statistics (GFS)	A reporting framework that is a specialised statistical system designed to support economic analysis of the public sector. It allows for comprehensive assessments of the economic impact of government and is consistent with international statistical standards of the International Monetary Fund and the System of National Accounts.
Measure	A new policy or savings decision of the government with financial impacts on the government's underlying cash balance; fiscal balance; operating balance; headline cash balance; net debt or net worth.
Mid-Year Economic and Fiscal Outlook (MYEFO)	The MYEFO provides an update of the government's Budget estimates by examining expenses and revenues in the year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow the assessment of the government's fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.
National Partnership payments	Commonwealth payments to states and territories made in accordance with Part 4 of the <i>Federal Financial Relations Act 2009</i> (FFR Act). The Minister may determine that an amount specified in the determination is to be paid to a State specified in the determination for the purpose of making a grant of financial assistance to support the delivery by the State of specified outputs or projects; or facilitate reforms by the State; or reward the State for nationally significant reforms.
Non-Corporate Commonwealth Entity	A Commonwealth entity that is not a body corporate.
Official Public Account (OPA)	The Commonwealth's central bank account. The OPA is one of a group of linked bank accounts, referred to as the Official Public Account Group of Accounts. OPAs are maintained with the Reserve Bank of Australia, as required by subsection 53(3) of the PGPA Act.
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 Commonwealth. Actual outcomes are assessments of the results or impacts actually achieved.

Term	Meaning
Parameters	Agency funding is routinely adjusted for changes in parameters to ensure agency funding keeps pace with forecast changes in the economy. The Treasury calculates parameter rates, which factor in various economic indicators including inflation, production levels and exchange rates.
Portfolio Budget Statements (PB Statements)	Budget related paper detailing Budget initiatives and explanations of appropriations specified by outcome and program by each directly appropriated entity within a Portfolio.
Program	Activity that delivers benefits, services or transfer payments to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Program support	The entity's running costs allocated to a program. This is funded through an entity's Departmental appropriations. Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as government priorities change.
<i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act)	The PGPA Act is the primary piece of Commonwealth resource management legislation. The PGPA Act establishes a coherent system of governance and accountability for public resources, with an emphasis on planning, performance and reporting. It applies to all Commonwealth entities and Commonwealth companies.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Right of use asset	An asset that represents a lessee's right to use an asset that is the subject of a lease, for the lease term.
Per- and poly-fluoroalkyl substances (PFAS)	Per- and poly-fluoroalkyl substances (PFAS) are a group of over 4,700 synthetic chemicals. Some PFAS are very effective at resisting heat, stains, grease, and water, making them useful chemicals in a range of applications.

Term	Meaning
Special Account	Special accounts allow money in the CRF to be acknowledged as set-aside 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 (s78 PGPA Act) or through an Act of Parliament (referred to in s80 of the PGPA Act).
Special Appropriations (including Standing Appropriations)	Authority within an Act (other than the annual Appropriation Acts) to spend money from the CRF for particular purposes. For special appropriations, the authority to withdraw funds from the CRF 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.
Statutory Authority	An Australian Government body established through legislation for a public purpose. This can include a body headed by, or comprising, an office holder, a commission or a governing board.
Underlying cash balance	A cash measure that shows whether the government has to borrow from financial markets to cover its activities. Underlying cash balance generally includes operating receipts, less operating payments, less investment in non-financial assets.

Acronyms

Acronym	Meaning
AAO	Administrative Arrangements Order
AASB	Australian Accounting Standards Board
ABC	Australian Broadcasting Corporation
ACA	Adult Cyber Abuse
ACB	Administered Capital Budget
ACCAN	Australian Consumer Action Network
ACMA	Australian Communications and Media Authority
ACT	Australian Capital Territory
ADR	Australian Design Rules
ADS-B	Automatic Dependent Surveillance - Broadcast
AFTRS	Australian Film, Television and Radio School
AI	Artificial Intelligence
AMSA	Australian Maritime Safety Authority
Ancestors	Aboriginal and Torres Strait Islanders Ancestral Remains
ANMM	Australian National Maritime Museum
ARTC	Australian Rail Track Corporation
ASL	Average Staffing Level
ATSB	Australian Transport Safety Bureau
AVA	Audiovisual Australia
AVSL	Automated Vehicle Safety Law

Acronym	Meaning
BBRF	Building Better Regions Fund
BITRE	Bureau of Infrastructure, Transport and Regional Economics
BP1	Budget Paper 1 - Budget Strategy and Outlook
BP2	Budget Paper 2 - Budget Measures
BP3	Budget Paper 3 - Federal Financial Relations
BP4	Budget Paper 4 - Agency Resourcing
BVOD	Broadcaster Video on Demand
CALD	Culturally and linguistically diverse
CASA	Civil Aviation Safety Authority
CAT	Commercial Air Transport
CCE	Corporate Commonwealth Entity
CDAB	Collection Development Acquisition Budget
CDG	Community Development Grants
CRF	Consolidated Revenue Fund
CTVS	Connected Televisions
DCB	Departmental Capital Budget
DCCEEW	The Department of Climate Change, Energy, the Environment and Water
Deals	City and Regional Deals
Department	The Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts
DFAT	The Department of Foreign Affairs and Trade
DNCR	Do Not Call Register

Acronym	Meaning
EI	Effective Implementation
EIS	Environmental Impact Statement
EOFY	End of Financial Year
EU	Enforceable Undertakings
FFA Act	<i>Federal Financial Relations Act 2009</i>
FTA	Free-to-air
GBR	Great Barrier Reef
GGs	General Government Sector
GHz	Gigahertz
GST	Goods and Services Tax
Hon	Honourable
HSRA	High Speed Rail Authority
HVNL	Heavy Vehicle National Law
HVRR	Heavy Vehicle Road Reform
IA	Infrastructure Australia
IBA	Image Based Abuse
ICAO	International Civil Aviation Authority
ID	Investment Decisions
IGA	Inter-Governmental Agreement
IMO	International Maritime Organisation
ISSN	International Standard Serial Number
ITMM	Infrastructure and Transport Ministers' Meeting

Acronym	Meaning
ITSOC	Infrastructure and Transport Senior Officials' Committee
ITU	International Telecommunication Union
IVAIS	Indigenous Visual Arts Industry Support
KPI	Key performance indicators
MB	Megabyte
MHz	Megahertz
MNHP	Mobile Network Hardening Program
MoAD	Museum of Australian Democracy
MOU	Memorandum of Understanding
MP	Member of Parliament
MYEFO	Mid-Year Economic and Fiscal Outlook
NAA	National Archives of Australia
NAIF	Northern Australia Infrastructure Facility
NAIF Act	<i>Northern Australia Infrastructure Facility Act 2016</i>
NBN	National Broadband Network
NBN Co	NBN Co Limited
NCA	National Capital Authority
NCD	National Classification Database
nfp	not for publication
NFSA	National Film and Sound Archive of Australia
NGA	National Gallery of Australia
NITV	National Indigenous Television

Acronym	Meaning
NLA	National Library of Australia
NLTTAP	National Land Transport Technology Action Plan
NMA	National Museum of Australia
NOPSEMA	National Offshore Petroleum Safety and Environmental Management Authority
NPGA	National Portrait Gallery of Australia
NRS	National Relay Service
NSW	New South Wales
NT	Northern Territory
NTC	National Transport Commission
NVES	New Vehicle Efficiency Standard
Objects	Secret Sacred Objects
OCS	Online Content Scheme
OPA	Official Public Account
OPEP	Oil Pollution Emergency Plan
OPH	Old Parliament House
PALM Act	<i>Australian Capital Territory (Planning and Land Management) Act 1988</i>
PB Statements	Portfolio Budget Statements
PFAS	Per-and Polyfluoroalkyl Substances
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PSM	Public Service Medal
QLD	Queensland

Acronym	Meaning
RAP	Reconciliation Action Plan
RASS	Remote Air Services Subsidy
RAU	Remote Airstrip Upgrade
RMIT	Royal Melbourne Institute of Technology
RNA	Retain as National Archives
RPAS	Remotely Piloted Aircraft Systems
rPPP	regional Precincts and Partnerships Program
ROU	Right of Use
RVS	Road Vehicle Standards
SA	South Australia
SBS	Special Broadcasting Service Corporation
SBS Act	<i>Special Broadcasting Service Act 1991</i>
SCP	Stronger Communities Program
SVOD	Subscription Video on Demand
TAS	Tasmania
TCS	Trove Collaborative Services
TFA	Technology Facilitated Abuse
The ABC Act	<i>Australian Broadcasting Corporation Act 1983</i>
The HSRA Act	<i>High Speed Rail Authority Act 2022</i>
The NTC Act	<i>National Transport Commission Act 2003</i>
TSI Act	<i>Transport Safety Investigation Act 2003</i>
Treasury	The Department of the Treasury

Acronym	Meaning
TV	Television
uPPP	urban Precincts and Partnerships Program
USO	Universal Service Obligation
USOAP	Universal Safety Oversight Audit Program
UTM	Uncrewed Air Traffic Management
VAST	Viewer Access Satellite Television
VIC	Victoria
VOD	Video on Demand
WA	Western Australia
WSA Co	WSA Co Limited
WSI	Western Sydney International