

PORTFOLIO ADDITIONAL ESTIMATES  
STATEMENTS 2025–26

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

EXPLANATIONS OF ADDITIONAL ESTIMATES 2025–26

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The Hon Catherine King MP

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**Minister for Infrastructure, Transport, Regional Development and Local Government  
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President of the Senate  
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CANBERRA ACT 2600

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

Dear **>L** **f1\",to---**  
and Spelllcer

I hereby submit the Portfolio Additional Estimates Statements in support of the 2025-26 Additional Estimates 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 funding requirements being sought for the Portfolio.

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

Yours sincerely

Catherine King MP

## Abbreviations and conventions

The following notations may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million
\$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 in the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts on (02) 6274 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](http://www.budget.gov.au).

**User Guide  
to the  
Portfolio Additional  
Estimates Statements**



# User Guide

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

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

# Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

## User guide

Provides a brief introduction explaining the purpose of the PAES.

## Portfolio overview

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

## Entity Additional Estimates Statements

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

### Section 1: Entity overview and resources

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

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

This section details **changes** to government outcomes and/or **changes** to the planned performance of entity programs, including staffing levels.

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

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

## Portfolio glossary

Explains key terms relevant to the Portfolio.

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# Portfolio Overview



# Portfolio Overview

## 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 following changes have 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 department).
- The Australian Sports Commission, Australian Sports Foundation and Sports 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 Portfolio comprises the department and 32 other entities, as outlined below:

- Airservices Australia
- Australian Broadcasting Corporation (ABC)
- Australian Communications and Media Authority (ACMA)
- Australian Film, Television and Radio School (AFTRS)
- Australian Maritime Safety Authority (AMSA)
- Australian National Maritime Museum (ANMM)
- Australian Postal Corporation (Australia Post)
- Australian Rail Track Corporation Limited (ARTC)
- Australian Sports Commission (ASC)
- Australian Sports Foundation Limited (ASF)
- Australian Transport Safety Bureau (ATSB)
- Bundanon Trust
- Civil Aviation Safety Authority (CASA)
- Creative Australia
- High Speed Rail Authority (HSRA)
- Infrastructure Australia (IA)
- National Archives of Australia (National Archives)
- National Capital Authority (NCA)
- National Film and Sound Archive of Australia (NFSA)
- National Gallery of Australia (NGA)
- National Intermodal Corporation Limited (National Intermodal)
- National Library of Australia (NLA)

- National Museum of Australia (NMA)
- National Portrait Gallery of Australia (NPGA)
- National Transport Commission (NTC)
- NBN Co Limited (NBN Co)
- Northern Australia Infrastructure Facility (NAIF)
- Old Parliament House (OPH)
- Screen Australia
- Special Broadcasting Service Corporation (SBS)
- Sport Integrity Australia (SIA)
- WSA Co Limited (WSA Co)

Only entities that require additional funding through the Appropriation Bills (Nos. 3 and 4) 2025-26 are included in the 2025-26 PAES. A summary of the changes for 2025-26 reflected through the 2025-26 Additional Estimates appropriations for the Portfolio follows, with details relating to the additional funding being contained within the relevant agency chapter:

- The department - an increase in funding of \$262.7 million through Appropriation Bill (No. 3) and \$120.4 million through Appropriation Bill (No. 4).
- ACMA - an increase in funding of \$2.3 million through Appropriation Bill (No. 3).
- NCA - an increase in funding of \$2.5 million through Appropriation Bill (No. 3).
- NGA - an increase in funding of \$9.1 million through Appropriation Bill (No. 3) and \$6.0 million through Appropriation Bill (No. 4).
- NLA - an increase in funding of \$0.2 million through Appropriation Bill (No. 3) and \$0.5 million through Appropriation Bill (No. 4).
- SBS - an increase in funding of \$0.8 million through Appropriation Bill (No. 3).

A summary of the Portfolio structure is at Figure 1. Further detail about the responsibilities of each agency appears in individual agency chapters of the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts Portfolio Budget Statements, and the 2025-26 Health and Aged Care Portfolio Budget Statements for the ASC, ASF and SIA.

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

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

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

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

Secretary: Mr Jim Betts

**Outcome 1:**

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

**Outcome 2:**

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

**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

**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

**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

**Outcome 6:**

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

**Outcome 7:**

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

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

<p style="text-align: center;"><b>Airservices Australia</b> Chair: Ms Anne Brown Chief Executive Officer: Mr Rob Sharp</p> <p><b>Mission:</b> Provide air navigation and aviation rescue fire-fighting services for the aviation industry and community</p>
<p style="text-align: center;"><b>Australian Broadcasting Corporation</b> Chair: Mr Kim Williams AM Managing Director: Mr Hugh Marks</p> <p><b>Outcome 1:</b> Informed, educated and entertained audiences – throughout Australia and overseas – through innovative and comprehensive media and related services</p>
<p style="text-align: center;"><b>Australian Communications and Media Authority</b> Chair and Agency Head: Ms Nerida O’Loughlin PSM Deputy Chair: Mr Adam Suckling</p> <p><b>Outcome 1:</b> A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice</p>
<p style="text-align: center;"><b>Australian Film, Television and Radio School</b> Chair: Ms Rachel Perkins Chief Executive Officer: Dr Nell Greenwood</p> <p><b>Outcome 1:</b> Support the development of a professional screen and audio culture in Australia including through the provision of specialist industry-focused education, training and research</p>
<p style="text-align: center;"><b>Australian Maritime Safety Authority</b> Chair: Capt. Jeanine Drummond Chief Executive Officer: Ms Kaylene Dale</p> <p><b>Outcome 1:</b> 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><b>Australian National Maritime Museum</b>                      Chair: Hon Hieu Van Le AC                      Director and Chief Executive Officer: Ms Daryl Karp AM</p> <p><b>Outcome 1:</b>                      Increased knowledge, appreciation and enjoyment of Australia’s maritime heritage by managing the National Maritime Collection and staging programs, exhibitions and events</p>
<p><b>Australian Postal Corporation</b>                      Chair: Ms Siobhan McKenna                      Group Chief Executive Officer and Managing Director: Mr Paul Graham</p> <p><b>Mission:</b>                      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><b>Australian Rail Track Corporation Limited</b>                      Chair: Mr Peter Duncan AM                      Managing Director and Chief Executive Officer: Mr Wayne Johnson</p> <p><b>Mission:</b>                      To deliver a safe and effective rail network operation that connects the nation, now and into the future</p>
<p><b>Australian Sports Commission</b>                      Chair: Ms Kate Jenkins AO                      Chief Executive Officer: Mr Kieren Perkins OAM</p> <p><b>Outcome 1:</b>                      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><b>Australian Sports Foundation Limited</b>                      Chair: Professor Ms Sarah Kelly OAM                      Chief Executive Officer: Ms Sue Hunt AM</p> <p><b>Outcome 1:</b>                      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 style="text-align: center;"><b>Australian Transport Safety Bureau</b> Chief Commissioner and Chief Executive Officer: Mr Angus Mitchell</p> <p><b>Outcome 1:</b> 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 style="text-align: center;"><b>Bundanon Trust</b> Chair: Mr Samuel Edwards Chief Executive Officer: Ms Rachel Kent</p> <p><b>Mission:</b> 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 style="text-align: center;"><b>Civil Aviation Safety Authority</b> Chair: Air Chief Marshal (Ret'd) Mark Binskin AC Chief Executive Officer: Ms Pip Spence PSM</p> <p><b>Outcome 1:</b> 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 style="text-align: center;"><b>Creative Australia</b> Chair: Prof Wesley Enoch AM Chief Executive Officer: Mr Adrian Collette AM</p> <p><b>Outcome 1:</b> 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 style="text-align: center;"><b>High Speed Rail Authority</b> Chair: Ms Jill Rossouw Chief Executive Officer: Mr Timothy Parker</p> <p><b>Outcome 1:</b> 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><b>Infrastructure Australia</b>                      Chief Commissioner: Tim Reardon                      Chief Executive Officer: Mr Adam Copp</p>
<p><b>Outcome 1:</b>                      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><b>National Archives of Australia</b>                      Director-General: Mr Simon Froude</p>
<p><b>Outcome 1:</b>                      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><b>National Capital Authority</b>                      Chair: Mr Terry Weber                      Chief Executive: Ms Karen Doran</p>
<p><b>Outcome 1:</b>                      To shape Canberra as a capital of which all Australians can be proud, by ensuring it is well planned, managed and promoted, consistent with its enduring national significance</p>
<p><b>National Film and Sound Archive of Australia</b>                      Chair: Ms Annette Shun Wah                      Chief Executive Officer: Mr Patrick McIntyre</p>
<p><b>Outcome 1:</b>                      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><b>National Gallery of Australia</b>                      Chair: Mr Ryan Stokes AO                      Chief Executive Officer: Mr Nick Mitzevich</p>
<p><b>Outcome 1:</b>                      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;"><b>National Intermodal Corporation Limited</b> Chair: Ms Erin Flaherty Chief Executive Officer: Mr James Baulderstone</p> <p><b>Mission:</b> Develop and operate an interconnected network of state-of-the-art open access intermodal precincts across Australia</p>
<p style="text-align: center;"><b>National Library of Australia</b> Chair: Distinguished Professor Larissa Behrendt AO Director-General: Dr Marie-Louise Ayres</p> <p><b>Outcome 1:</b> 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;"><b>National Museum of Australia</b> Chair: Professor Clare Wright OAM Acting Director: Ms Katherine McMahon</p> <p><b>Outcome 1:</b> 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;"><b>National Portrait Gallery of Australia</b> Chair: Ms Sam Meers AO Director: Ms Bree Pickering</p> <p><b>Outcome 1:</b> 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;"><b>National Transport Commission</b> Chair and Ordinary Member: Ms Carolyn Walsh Chief Executive Officer: Mr Michael Hopkins</p> <p><b>Outcome 1:</b> 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><b>NBN Co Limited</b>            Chair: Mr Kevin Russell            Chief Executive Officer: Ms Ellie Sweeney</p> <p><b>Mission:</b>            Elevate Australia by connecting people and powering progress</p>
<p><b>Northern Australia Infrastructure Facility</b>            Chair: Ms Tracey Hayes            Chief Executive Officer: Mr Craig Doyle</p> <p><b>Outcome 1:</b>            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><b>Old Parliament House</b>            Chair: Mr Barrie Cassidy            Executive Director and Chief Executive Officer: Ms Stephanie Bull</p> <p><b>Outcome 1:</b>            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><b>Screen Australia</b>            Chair: Mr Michael Ebeid AM            Chief Executive Officer: Ms Deirdre Brennan</p> <p><b>Outcome 1:</b>            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><b>Special Broadcasting Service Corporation</b>            Acting Chair: Ms Christine Zeitz            Acting Managing Director: Mrs Jane Palfreyman</p> <p><b>Outcome 1:</b>            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;"><b>Sport Integrity Australia</b> Chair: Ms Sarah Kenny OLY Chief Executive Officer: Dr Sarah Benson PSM</p> <p><b>Outcome 1:</b> 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;"><b>WSA Co Limited</b> Chair: Mr Paul O’Sullivan Chief Executive Officer: Mr Simon Hickey</p> <p><b>Mission:</b> 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**

**Additional Estimates  
Statements**



# 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 touch the lives of every Australian, every day. The department has a national footprint with our people working in Canberra and across all states and territories. We have a truly national perspective in our vision to connect Australians to enrich our communities and empower our regions.

Following the Administrative Arrangements Order changes in May 2025 and subsequent Machinery of Government changes, we welcomed the Office for Sport and the National Sports Tribunal into the department, and the Australian Sports Commission, Australian Sports Foundation and Sport Integrity Australia into our portfolio. We also saw some colleagues move out of the department, with cities policy functions transferring to the Treasury portfolio.

The Portfolio Additional Estimates 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.

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.

We strive for the safe use of the transport network and are committed to supporting our transport modes to achieve long-term commercial sustainability, productivity improvements and decarbonisation. In support of these goals, we remain committed to improving the availability and collection of data by enhancing the National Road Safety Data Hub.

Expert capability facilitates critical transport investigations and ensures we regulate efficiently. The department's work across all transport sectors enables Australians to

connect safely to the world and each other. We will 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 the National Rail Action Plan and the National Automated Access System for heavy vehicles. We are also improving operations in freight across Australia through continued investment in Inland Rail and intermodal terminals to benefit business and consumers through a more efficient supply chain. We will deliver on the Government's commitment to establish a Strategic Fleet Pilot Program to secure Australia's at-call maritime capability and implement the New Vehicle Efficiency Standard to improve the efficiency of the light vehicle fleet.

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 Aviation White Paper, which sets out the long-term policies to guide the sector's next generation of growth and innovation out to 2050. Additionally, through the Australian Government-owned Government Business Enterprise, WSA Co, we will continue to construct and operationalise the Western Sydney International (Nancy-Bird Walton) Airport which, when operational in 2026, will provide world-class facilities.

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 funding programs. We remain responsive to urgent safety risks including essential infrastructure 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 and in telecommunications services, and we are taking action to advance the protection of children from harmful online content. This includes our work on social media age limits, classification, online safety and interactive gambling. We are working to ensure a more connected and inclusive Australia through broadband and satellite services policy, cost of living measures for regional and remote communities, 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. Additionally, the finalisation of the NBN rollout brings

fast, reliable and affordable internet to Australia, boosting productivity, enabling innovation, creating jobs and providing equitable access for families and businesses in regional Australia.

Our work in the arts has economic, cultural, educational and social importance. We are securing the future of Australia’s national arts training organisations, improving access for children to quality Australian made screen content, providing support for live music venues and festivals, and championing critical capital investments to ensure the future viability of our cultural institutions. Investment in First Nations languages learning will establish two new First Nations language centres and increase funding for existing language centres and for community language learning. Through these outcomes we continue to deliver the actions in *Revive: a place for every story, a story for every place* – Australia’s National Cultural Policy. Revive is the 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. To support this work, we are working closely with the arts and cultural sector and governments at all levels, including Creative Australia, Screen Australia, our national collecting institutions and arts training organisations.

Access to and participation in sport enriches everyone’s lives, brings communities together and benefits the economy. The addition of the Office for Sport to the department provides significant opportunities for closer collaboration on key pieces of work. In the coming year, this will be particularly important in our regional, infrastructure and arts spaces as we look to deliver for communities and work towards the Brisbane 2032 Olympic and Paralympic Games. Through the Office for Sport, the department is responsible for programs such as Play Our Way which aims to engage communities in sport and physical activity through 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 over the coming decade. In 2025–26 will see the department work in partnership with its portfolio agencies and stakeholders to implement the Strategy, with a view to achieving the shared vision of healthy, active, connected communities and a thriving sports system.

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, including 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.

We work collaboratively across the department and with our portfolio entities 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, which is:

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, online at: <https://www.infrastructure.gov.au/about-us/corporate-reporting/corporate-plan>

## 1.2 Entity resource statement

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

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

**Table 1.1: Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts resource statement — Additional Estimates for 2025–26 as at February 2026**

	<i>Actual available appropriation</i>	Estimate as at Budget <sup>(a)</sup>	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
<b>Departmental</b>				
Annual appropriations - ordinary annual services <sup>(b)</sup>				
Prior year appropriations available <sup>(c)</sup>	163,061	126,920	-	126,920
Departmental appropriation <sup>(d) (e) (f)</sup>	567,311	516,939	36,068	553,007
s74 External Revenue <sup>(g)</sup>	27,846	9,866	-	9,866
Departmental capital budget <sup>(h)(f)</sup>	23,922	16,763	(610)	16,153
Total departmental annual appropriations	782,140	670,488	35,458	705,946
Special accounts <sup>(i)</sup>				
Opening balance	6,689	8,257	(1,076)	7,181
Appropriation receipts <sup>(j)</sup>	4,247	5,063	-	5,063
Non-appropriation receipts	5,645	3,876	-	3,876
Total special accounts	16,581	17,196	(1,076)	16,120
less departmental appropriations drawn from annual/special appropriations and credited to special accounts	(4,247)	(5,063)	-	(5,063)
<b>Total departmental resourcing</b>	<b>794,474</b>	<b>682,621</b>	<b>34,382</b>	<b>717,003</b>
<b>Administered</b>				
Annual appropriations - ordinary annual services <sup>(b)</sup>				
Prior year appropriations available <sup>(c)</sup>	3,474,061	1,748,693	-	1,748,693
Outcome 1	16,430	17,984	2,500	20,484
Outcome 2	427,404	514,779	14,435	529,214
Outcome 3	645,054	571,127	55,000	626,127
Outcome 4	258,479	180,787	76,801	257,588
Outcome 5	377,242	272,736	(1,524)	271,212
Outcome 6	322,107	302,853	1,267	304,120
Outcome 7 <sup>(l)</sup>	-	156,778	1,200	157,978
Administered capital budget <sup>(k)</sup>	29,920	27,745	2,253	29,998
Payments to corporate entities <sup>(l)</sup>	2,420,340	2,908,768	10,101	2,918,869

**Table 1.1: Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts resource statement — Additional Estimates for 2025–26 as at February 2026 (continued)**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	<i>2024-25 \$'000</i>	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Annual appropriations - other services - non-operating <sup>(m)</sup>				
Prior year appropriations available <sup>(c)</sup>	2,419,198	3,548,658	-	3,548,658
Administered assets and liabilities <sup>(m)</sup>	3,973,949	2,991,539	88,982	3,080,521
Payments to corporate entities <sup>(l)</sup>	98,236	39,977	6,500	46,477
Annual appropriations - other services - specific payments to States, ACT, NT and local government <sup>(m)</sup>				
Outcome 1 <sup>(n)</sup>	649,516	821,397	-	821,397
Outcome 3 <sup>(o)</sup>	269,721	270,000	1	270,001
Total administered annual appropriations	15,381,657	14,373,821	257,516	14,631,337
Total administered special appropriations	3,037,769	4,762,276	(2,065,237)	2,697,039
Special accounts <sup>(i)</sup>				
Opening balance	48,595	48,631	47,630	96,261
Appropriation receipts <sup>(j)</sup>	96,270	96,454	-	96,454
Non-appropriation receipts	265,554	280,970	-	279,478
Total special account receipts	410,419	426,055	47,630	472,193
less administered appropriations drawn from annual/special appropriations and credited to special accounts	(96,454)	(96,454)	-	(96,454)
less payments to corporate entities from annual/special appropriations	(2,780,413)	(3,212,168)	(16,601)	(3,228,769)
<b>Total administered resourcing</b>	<b>15,952,978</b>	<b>16,253,530</b>	<b>(1,776,692)</b>	<b>14,475,346</b>
<b>Total resourcing for the Department</b>	<b>16,747,452</b>	<b>16,936,151</b>	<b>(1,742,310)</b>	<b>15,192,349</b>
			<i>Actual</i>	
			<i>2024-25</i>	<i>2025-26</i>
<b>Average staffing level (number)</b>			2,229	2,354

**Table 1.1: Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts resource statement — Additional Estimates for 2025–26 as at February 2026 (continued)****Third party payments from and on behalf of other entities**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)				
Payments made by other entities on behalf of the Department (disclosed above)				
Services Australia <sup>(a)</sup>	240,301	288,680	-	288,680
Receipts received from other entities for the provision of services (disclosed above in s74 External Revenue section above)				
Australian Transport Safety Bureau	72	36	-	36
Payments made to corporate entities within the Portfolio <sup>(a)</sup>				
Australian Broadcasting Corporation	1,196,101	1,229,214	-	1,229,214
Australian Film, Television and Radio School	27,944	28,310	-	28,310
Australian Maritime Safety Authority	217,855	232,981	-	232,981
Australian National Maritime Museum	29,490	26,880	-	26,880
Australian Sports Commission	-	450,774	-	450,774
Civil Aviation Safety Authority	171,694	184,272	-	184,272
Creative Australia	289,649	311,790	-	311,790
High Speed Rail Authority	55,102	7,505	-	7,505
Infrastructure Australia	13,247	13,221	-	13,221
National Film and Sound Archive of Australia	47,822	43,558	-	43,558
National Gallery of Australia	112,160	95,375	15,080	110,455
National Library of Australia	112,952	87,196	721	87,917
National Museum of Australia	67,332	57,482	-	57,482
National Portrait Gallery of Australia	19,392	19,680	-	19,680
National Transport Commission	6,746	6,423	-	6,423
Northern Australia Infrastructure Facility	21,782	21,987	-	21,987
Old Parliament House	27,608	23,065	-	23,065
Screen Australia	13,226	13,287	-	13,287
Special Broadcasting Service Corporation	350,311	359,168	800	359,968
<b>Total payments to corporate entities</b>	<b>2,780,413</b>	<b>3,212,168</b>	<b>16,601</b>	<b>3,228,769</b>

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

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

- (a) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026. 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).
- (b) Appropriation Act (No. 1) 2025-2026 and Appropriation Bill (No. 3) 2025-2026.
- (c) Excludes amounts subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (d) Excludes Departmental Capital Budget (DCB).

- (e) On 13 May 2025, the Prime Minister announced an amended Administrative Arrangements Order transferring responsibility for Cities functions from the department to the Department of the Treasury. The Department of the Treasury received appropriation under a section 75 determination.
- (f) On 13 May 2025, the Prime Minister announced an amended Administrative Arrangements Order transferring responsibility for sport functions from the former Department of Health and Aged Care to the department. The department received appropriations under a section 75 determination.
- (g) Estimated external revenue receipts under section 74 of the PGPA Act.
- (h) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (i) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1.
- (j) Amounts credited to the special accounts from annual and special appropriations.
- (k) Administered capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
- (l) 'Corporate entities' are Corporate Commonwealth Entities and Commonwealth companies as defined under the PGPA Act.
- (m) Appropriation Act (No. 1) 2025-2026 and Appropriation Bill (No. 4) 2025-2026.
- (n) Relates to appropriations sought for payment to the states, ACT, NT and local governments in Appropriation Bill (No. 2) 2024-25. Outcome 1 – Program 1.1: Infrastructure Investment includes the Roads to Recovery program under the Roads to Recovery Funding Conditions 2024 at <https://investment.infrastructure.gov.au/resources-funding-recipients/roads-recovery-funding-conditions>. For state splits please refer to Budget Paper 3.
- (o) Relates to appropriations sought for payment to the states, ACT, NT and local governments in Appropriation Bill (No. 2) 2024-25. Outcome 3 – Program 3.1: Regional Development includes the Drought Communities Programme and Program 3.2: Local Government includes Local Roads and Community Infrastructure. For state splits please refer Budget Paper 3.
- (p) Payments relate to the Tasmanian Freight Equalisation Scheme, and the Bass Strait Passenger Vehicle Equalisation Scheme administered items.
- (q) Includes annual and special appropriations.

Note: The average staffing level in 2025-26 includes the impact of the amended Administrative Arrangements Orders announced on 13 May 2025.

### 1.3 Entity measures

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

**Table 1.2: Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts 2025–26 measures since the Budget**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Receipt measures</b>					
Rex Airlines <sup>(a)</sup>	2.1				
Administered receipts		nfp	nfp	nfp	nfp
<b>Total</b>		<b>nfp</b>	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>
Future of the Northern Australia Infrastructure Facility	3.4				
Administered receipts		-	-	900	5,000
<b>Total</b>		<b>-</b>	<b>-</b>	<b>900</b>	<b>5,000</b>
<b>Total receipt measures</b>					
Administered		nfp	nfp	900	5,000
<b>Total</b>		<b>nfp</b>	<b>nfp</b>	<b>900</b>	<b>5,000</b>
<b>Payment measures</b>					
Building a Better Future Through Considered Infrastructure Investment	1.1				
Administered payments		2,500	-	-	-
<b>Total</b>		<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
Rex Airlines	2.1; 2.4				
Administered payments		15,000	-	-	-
Departmental payments		6,906	257	263	266
<b>Total</b>		<b>21,906</b>	<b>257</b>	<b>263</b>	<b>266</b>
Supporting Transport Priorities	2.4				
Departmental payments		4,862	4,630	1,017	-
<b>Total</b>		<b>4,862</b>	<b>4,630</b>	<b>1,017</b>	<b>-</b>
Tasmanian Freight Equalisation Scheme <sup>(b)</sup>	2.1; 2.4				
Administered payments		46,500	46,500	-	-
Departmental payments		1,985	-	-	-
<b>Total</b>		<b>48,485</b>	<b>46,500</b>	<b>-</b>	<b>-</b>
Major and Local Community Infrastructure	3.1; 3.5				
Administered payments		68	39,092	170,073	237,098
Departmental payments		6,942	4,413	3,858	2,902
<b>Total</b>		<b>7,010</b>	<b>43,505</b>	<b>173,931</b>	<b>240,000</b>
National Capital Investment Framework <sup>(b)</sup>	3.5				
Departmental payments		486	494	499	506
<b>Total</b>		<b>486</b>	<b>494</b>	<b>499</b>	<b>506</b>
Online Safety	5.1				
Administered payments		10,300	2,150	2,000	2,000
<b>Total</b>		<b>10,300</b>	<b>2,150</b>	<b>2,000</b>	<b>2,000</b>
Regional Broadband Scheme <sup>(c)</sup>	5.1				
Administered payments		-	(34,857)	(36,293)	(37,853)
<b>Total</b>		<b>-</b>	<b>(34,857)</b>	<b>(36,293)</b>	<b>(37,853)</b>
Supporting Connectivity	5.1				
Administered payments		(10,698)	-	-	-
<b>Total</b>		<b>(10,698)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Table 1.2: Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts 2025–26 measures since the Budget (continued)**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Supporting News and Media Diversity	5.1; 5.2				
Administered payments		2,328	-	-	-
Departmental payments		(347)	(347)	(206)	-
<b>Total</b>		<b>1,981</b>	<b>(347)</b>	<b>(206)</b>	-
Further Commitments Under the National Cultural Policy – Revive <sup>(b)</sup>	6.1				
Administered payments		8,800	16,500	4,000	-
<b>Total</b>		<b>8,800</b>	<b>16,500</b>	<b>4,000</b>	-
National Cultural Policy- National Collecting Institutions	6.1				
Administered payments		(3,033)	-	-	-
<b>Total</b>		<b>(3,033)</b>	-	-	-
Government Response to the Antisemitic Bondi Terrorist Attack <sup>(d)</sup>	7.1; 7.2				
Administered payments		200	-	-	-
Departmental payments		5	-	-	-
<b>Total</b>		<b>205</b>	-	-	-
Investment in Sport <sup>(e)</sup>	7.1				
Administered payments		-	-	-	-
Departmental payments		-	-	-	-
<b>Total</b>		-	-	-	-
Supporting International Sporting Events	7.1				
Administered payments		-	-	-	-
Departmental payments		-	-	-	-
<b>Total</b>		-	-	-	-
Supporting Multicultural Communities <sup>(f)</sup>	7.1				
Administered payments		1,000	4,000	-	-
<b>Total</b>		<b>1,000</b>	<b>4,000</b>	-	-
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses <sup>(g)</sup>	All				
Departmental payments		(10,016)	(15,033)	(15,323)	(14,812)
<b>Total</b>		<b>(10,016)</b>	<b>(15,033)</b>	<b>(15,323)</b>	<b>(14,812)</b>
<b>Total payment measures</b>					
Administered		72,965	73,385	139,780	201,245
Departmental		10,823	(5,586)	(9,892)	(11,138)
<b>Total</b>		<b>83,788</b>	<b>67,799</b>	<b>129,888</b>	<b>190,107</b>

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

- (a) 2025-26 Mid-Year Economic and Fiscal Outlook (MYEFO) measure is not for publication. The full measure description and the reason the financial impact is not for publication (NFP) for Rex Airlines appears in 2025-26 MYEFO under the Infrastructure, Transport, Regional Development, Communications, Sport and the Arts portfolio.
- (b) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026.
- (c) The full measure description and package details appear in the 2025-26 MYEFO under the Infrastructure, Transport, Regional Development, Communications, Sport and the Arts portfolio.
- (d) Measure relates to a decision made following the release of the 2025-26 MYEFO.
- (e) The impact of this measure is partially or fully reported by the Department of the Treasury for payments through the States and Territories for National Partnership Payments.

- (f) The lead entity for measure 'Supporting Multicultural Communities' is the Department of Home Affairs. The full measure description and package details appear in the 2025-26 MYEFO under the Home Affairs portfolio.
- (g) This is a cross-portfolio measure. The full measure description and package details appear in the Appendix A of MYEFO 2025-26 as 'various agencies' under the cross-portfolio section.

### 1.4 Additional estimates, resourcing and variations to outcomes

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

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

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
Building a Better Future Through Considered Infrastructure Investment	1.1	2,500	-	-	-
Movement of Funds	1.1	-	281,581	257,323	1,000
Other Variations	1.1	(1)	1	-	-
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>2,499</b>	<b>281,582</b>	<b>257,323</b>	<b>1,000</b>
<b>Outcome 1 Departmental</b>					
<b>Annual appropriations</b>					
Reclassification	1.2	1,975	-	-	-
Changes in Parameters	1.2	-	(76)	138	67
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>1,975</b>	<b>(76)</b>	<b>138</b>	<b>67</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>4,474</b>	<b>281,506</b>	<b>257,461</b>	<b>1,067</b>
<b>Outcome 2</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
Rex Airlines	2.1	15,000	-	-	-
Tasmanian Freight Equalisation Scheme	2.1	46,500	46,500	-	-
Movement of Funds	2.1; 2.3	75,095	114,753	20,407	59,100
Changes in Parameters	2.1; 2.3	-	(56)	(2)	(8)
<b>Net impact on appropriations for Outcome 2 (administered)</b>		<b>136,595</b>	<b>161,197</b>	<b>20,405</b>	<b>59,092</b>

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

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Outcome 2</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Supporting Transport Priorities	2.4	4,862	4,630	1,017	-
Rex Airlines	2.4	6,906	257	263	266
Tasmanian Freight Equalisation Scheme	2.4	1,985	-	-	-
Reclassification	2.4	9,998	-	-	-
Changes in Parameters	2.4	-	(154)	333	164
Other Variations	2.4	4,770	4,770	-	-
<b>Net impact on appropriations for Outcome 2 (departmental)</b>		<b>28,521</b>	<b>9,503</b>	<b>1,613</b>	<b>430</b>
<b>Total net impact on appropriations for Outcome 2</b>		<b>165,116</b>	<b>170,700</b>	<b>22,018</b>	<b>59,522</b>
<b>Outcome 3</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
Major and Local Community Infrastructure	3.1	68	39,092	170,073	237,098
Movement of Funds	3.1; 3.3; 3.4	55,000	75,000	-	-
Changes in Parameters	3.1	-	(67)	(23)	(24)
Other Variations	3.1; 3.3	(9,860)	17,178	17,261	17,841
<b>Special appropriations (including Special Accounts)</b>					
Other Variations					
Local Government (Financial Assistance) Act 1995	3.2	1,729,897	(2,462)	(5,068)	(6,003)
Northern Australia Infrastructure Facility Act 2016	3.4	335,340	500,029	220,253	206,807
<b>Net impact on appropriations for Outcome 3 (administered)</b>		<b>2,110,445</b>	<b>628,770</b>	<b>402,496</b>	<b>455,719</b>
<b>Outcome 3</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
National Capital Investment Framework	3.1	486	494	499	506
Machinery of Government Changes	3.5	(3,060)	(3,125)	(763)	-
Major and Local Community Infrastructure	3.5	6,942	4,413	3,858	2,902
Changes in Parameters	3.5	-	(49)	89	42
<b>Net impact on appropriations for Outcome 3 (departmental)</b>		<b>4,368</b>	<b>1,733</b>	<b>3,683</b>	<b>3,450</b>
<b>Total net impact on appropriations for Outcome 3</b>		<b>2,114,813</b>	<b>630,503</b>	<b>406,179</b>	<b>459,169</b>

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

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Outcome 4</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
Movement of Funds	4.1	(12,237)	19,417	44,188	(375)
Changes in Parameters	4.1	(18)	13	416	423
Other Variations	4.1	97,785	(39,507)	(17,635)	-
<b>Net impact on appropriations for Outcome 4 (administered)</b>		<b>85,530</b>	<b>(20,077)</b>	<b>26,969</b>	<b>48</b>
<b>Outcome 4</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Changes in Parameters	4.2	-	(30)	60	30
<b>Net impact on appropriations for Outcome 4 (departmental)</b>		<b>-</b>	<b>(30)</b>	<b>60</b>	<b>30</b>
<b>Total net impact on appropriations for Outcome 4</b>		<b>85,530</b>	<b>(20,107)</b>	<b>27,029</b>	<b>78</b>
<b>Outcome 5</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
Online Safety	5.1	10,300	2,150	2,000	2,000
Supporting Connectivity	5.1	(10,698)	-	-	-
Supporting News and Media Diversity	5.1	2,328	-	-	-
Regional Broadband Scheme	5.1	-	(34,857)	(36,293)	(37,853)
Movement of Funds	5.1	(3,363)	1,367	38,774	6,064
Change in Parameters	5.1	-	(148)	(51)	(47)
<b>Net impact on appropriations for Outcome 5 (administered)</b>		<b>(1,433)</b>	<b>(31,488)</b>	<b>4,430</b>	<b>(29,836)</b>
<b>Outcome 5</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Supporting News and Media Diversity	5.2	(347)	(347)	(206)	-
Changes in Parameters	5.2	-	(251)	(82)	(76)
<b>Net impact on appropriations for Outcome 5 (departmental)</b>		<b>(347)</b>	<b>(598)</b>	<b>(288)</b>	<b>(76)</b>
<b>Total net impact on appropriations for Outcome 5</b>		<b>(1,780)</b>	<b>(32,086)</b>	<b>4,142</b>	<b>(29,912)</b>
<b>Outcome 6</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
National Cultural Policy- National Collecting Institutions	6.1	(3,033)	-	-	-
National Cultural Policy- Revive	6.1	8,800	16,500	4,000	-
Movement of Funds	6.1	2,000	4,000	4,000	-
Changes in Parameters	6.1	-	(566)	(195)	(196)
Other Variations	6.1	(2,000)	(4,000)	(4,000)	-
<b>Net impact on appropriations for Outcome 6 (administered)</b>		<b>5,767</b>	<b>15,934</b>	<b>3,805</b>	<b>(196)</b>

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

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Outcome 6</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Changes in Parameters	6.2	-	(154)	(51)	(50)
<b>Net impact on appropriations for Outcome 6 (departmental)</b>					
		-	(154)	(51)	(50)
<b>Total net impact on appropriations for Outcome 6</b>					
		<b>5,767</b>	<b>15,780</b>	<b>3,754</b>	<b>(246)</b>
<b>Outcome 7</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
Machinery of Government Changes	7.1	320,864	142,320	50,181	40,561
Government Response to the Antisemitic Bondi Terrorist Attack	7.1	200	-	-	-
Supporting Multicultural Communities	7.1	1,000	4,000	-	-
Movement of Funds	7.1	2,509	-	-	-
Changes in Parameters	7.1	-	-	1	1
<b>Net impact on appropriations for Outcome 7 (administered)</b>					
		<b>324,573</b>	<b>146,320</b>	<b>50,182</b>	<b>40,562</b>
<b>Outcome 7</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Machinery of Government Changes	7.2	17,046	16,873	15,004	15,168
Changes in Parameters	7.2	-	(49)	(14)	(14)
Government Response to the Antisemitic Bondi Terrorist Attack	7.2	5	-	-	-
<b>Net impact on appropriations for Outcome 7 (departmental)</b>					
		<b>17,051</b>	<b>16,824</b>	<b>14,990</b>	<b>15,154</b>
<b>Total net impact on appropriations for Outcome 7</b>					
		<b>341,624</b>	<b>163,144</b>	<b>65,172</b>	<b>55,716</b>
<b>All Outcomes</b>					
<b>Departmental</b>					
Further Reducing Spending on Consultant, Contractors and Labour Hire, and Non-wage Expenses	All	(10,016)	(15,033)	(15,323)	(14,812)

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

Note: Table does not show impacts of adjustments to 2024-25.

### 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts through Appropriation Bills Nos. 3 and 4.

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

	2024-25 Available \$'000	2025-26 Budget <sup>(a)</sup> \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates <sup>(b)</sup> \$'000
<b>Administered items</b>					
<b>Outcome 1</b>					
Improved infrastructure across Australia through investment in and coordination of transport and other infrastructure	11,430	17,984	20,484	2,500	-
<b>Outcome 2</b>					
An efficient, sustainable, competitive, safe and secure transport system for all transport users through regulation, financial assistance and safety investigations	399,134	523,779	540,814	74,437	(57,402)
<b>Outcome 3</b>					
Strengthening the sustainability, capacity and diversity of Australia's cities and regions, 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	613,209	571,127	626,127	55,000	-
<b>Outcome 4</b>					
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	282,426	197,221	244,290	77,064	(29,995)
<b>Outcome 5</b>					
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	323,041	272,736	271,212	12,628	(14,152)
<b>Outcome 6</b>					
Participation in, and access to, Australia's arts and culture through developing and supporting cultural expression	324,447	305,041	306,308	1,267	-

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

	2024-25 Available \$'000	2025-26 Budget <sup>(a)</sup> \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates <sup>(b)</sup> \$'000
<b>Outcome 7</b>					
Contribute to healthy, active communities and a sustainable sport system through policy development, coordination and targeted support	-	156,778	160,487	3,709	-
<b>Total administered</b>	<b>1,953,687</b>	<b>2,044,666</b>	<b>2,169,722</b>	<b>226,605</b>	<b>(101,549)</b>
<b>Departmental programs</b>					
<b>Outcome 1</b>					
Improved infrastructure across Australia through investment in and coordination of transport and other infrastructure	85,948	81,828	83,803	1,975	-
<b>Outcome 2</b>					
An efficient, sustainable, competitive, safe and secure transport system for all transport users through regulation, financial assistance and safety investigations	217,467	188,298	213,468	27,146	(1,976)
<b>Outcome 3</b>					
Strengthening the sustainability, capacity and diversity of Australia's cities and regions, 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	88,957	63,958	70,900	6,942	-
<b>Outcome 4</b>					
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	30,991	30,753	30,753	-	-
<b>Outcome 5</b>					
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	102,667	100,498	100,151	-	(347)
<b>Outcome 6</b>					
Participation in, and access to, Australia's arts and culture through developing and supporting cultural expression	53,029	51,668	51,668	-	-

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

	2024-25 Available \$'000	2025-26 Budget <sup>(a)</sup> \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates <sup>(b)</sup> \$'000
<b>Outcome 7</b>					
Contribute to healthy, active communities and a sustainable sport system through policy development, coordination and targeted support	-	17,046	17,051	5	-
<b>Total departmental</b>	<b>579,059</b>	<b>534,049</b>	<b>567,794</b>	<b>36,068</b>	<b>(2,323)</b>
<b>Total administered and departmental</b>	<b>2,532,746</b>	<b>2,578,715</b>	<b>2,737,516</b>	<b>262,673</b>	<b>(103,872)</b>

(a) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026. 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).

(b) Includes withholding under section 51 of the PGPA Act of Annual Appropriations Acts.

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

	2024-25 Available \$'000	2025-26 Budget <sup>(a)</sup> \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates <sup>(b)</sup> \$'000
<b>Payments to States, ACT, NT and local government</b>					
<b>Outcome 3</b>					
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	269,721	270,000	270,001	1	-
<b>Total payments to States, ACT, NT and local government</b>	<b>269,721</b>	<b>270,000</b>	<b>270,001</b>	<b>1</b>	<b>-</b>
<b>Non-operating</b>					
Administered assets and liabilities	2,982,539	3,013,942	3,080,521	120,385	(31,403)
<b>Total non-operating</b>	<b>2,982,539</b>	<b>3,013,942</b>	<b>3,080,521</b>	<b>120,385</b>	<b>(31,403)</b>
<b>Total other services</b>	<b>3,252,260</b>	<b>3,283,942</b>	<b>3,350,522</b>	<b>120,386</b>	<b>(31,403)</b>

(a) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026. 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).

(b) Includes withholding under section 51 of the PGPA Act of Annual Appropriations Acts.

## Section 2: Revisions to outcomes and planned performance

### 2.1 Changes to outcome and program structures

Following the Administrative Arrangements Order changes in May 2025, the Office for Sport and the National Sports Tribunal were transferred to the department from the former Department of Health and Aged Care and appear as Outcome 7. Responsibility for cities policy functions were transferred from Outcome 3 of the department to the Department of the Treasury. There have been no further revisions to the outcome or program structure of the department as a result of the additional estimates since the publication of the 2025-26 Infrastructure, Transport, Regional Development, Communication and the Arts PB Statements.

### 2.2 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

There have been no changes to linked programs for this outcome from that published in the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

#### Budgeted expenses for Outcome

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 1**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 1.1: Infrastructure Investment</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	7,145	20,484	21,484	80,288	261,484
Other services (Appropriation Act No. 2 and Bill No. 4)	480,809	833,696	843,420	1,176,413	1,162,514
Payments to corporate entities <sup>(a)</sup>	68,349	20,726	13,276	13,525	13,533
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	40,685	2,556	1,973	1,539	343
<b>Total expenses for Program 1.1</b>	<b>596,988</b>	<b>877,462</b>	<b>880,153</b>	<b>1,271,765</b>	<b>1,437,874</b>
<b>Program 1.2: Program Support for Outcome 1</b>					
Departmental expenses					
Departmental appropriation	82,250	82,211	75,316	68,323	65,732
Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	77	-	-	-	-
<b>Total expenses for Program 1.2</b>	<b>82,327</b>	<b>82,211</b>	<b>75,316</b>	<b>68,323</b>	<b>65,732</b>

**Table 2.2.1: Budgeted expenses for Outcome 1 (continued)**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	7,145	20,484	21,484	80,288	261,484
Other services (Appropriation Act No. 2 and Bill No. 4)	480,809	833,696	843,420	1,176,413	1,162,514
Payments to corporate entities <sup>(a)</sup>	68,349	20,726	13,276	13,525	13,533
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	40,685	2,556	1,973	1,539	343
<b>Administered total</b>	<b>596,988</b>	<b>877,462</b>	<b>880,153</b>	<b>1,271,765</b>	<b>1,437,874</b>
Departmental expenses					
Departmental appropriation	82,250	82,211	75,316	68,323	65,732
Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	77	-	-	-	-
<b>Departmental total</b>	<b>82,327</b>	<b>82,211</b>	<b>75,316</b>	<b>68,323</b>	<b>65,732</b>
<b>Total expenses for Outcome 1</b>	<b>679,315</b>	<b>959,673</b>	<b>955,469</b>	<b>1,340,088</b>	<b>1,503,606</b>
<b>Movement of administered funds between years<sup>(d)</sup></b>					
Outcome 1:					
Program 1.1: Infrastructure Investment	(180,250)	(84,089)	(110,636)	188,237	181,737
<b>Total movement of administered funds</b>	<b>(180,250)</b>	<b>(84,089)</b>	<b>(110,636)</b>	<b>188,237</b>	<b>181,737</b>

	2024-25	2025-26
<b>Average staffing level (number)</b>	349	355

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

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

Note: Departmental appropriation splits and average staffing level numbers 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 1**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Components for Program 1.1: Infrastructure Investment</b>					
Administered expenses:					
Infrastructure Investment Program <sup>(a)</sup>					
Grants to the ARTC	41,524	97,945	2,000	60,000	240,000
Research and Evaluation	5,050	22,558	21,000	21,000	21,000
Roads to Recovery	480,809	734,733	843,877	1,177,240	1,163,341
Westconnex Stage 2 <sup>(b)</sup>	(60)	-	-	-	-
Regional Australia Level Crossing Program	1,316	1,500	-	-	-
Payments to corporate entities <sup>(c)</sup>					
High Speed Rail Authority	55,102	7,505	-	-	-
Infrastructure Australia	13,247	13,221	13,276	13,525	13,533
<b>Total expenses for Program 1.1</b>	<b>596,988</b>	<b>877,462</b>	<b>880,153</b>	<b>1,271,765</b>	<b>1,437,874</b>

(a) Excludes expenses relating to payments made to and through the states and territories by the Treasury for the Infrastructure Investment Program (Active Transport Fund, Black Spot Program, Developing Northern Australia (Northern Australia Roads), Major Projects Business Case Fund, Rail Investment Component, Road Investment Component, Safer Local Roads and Infrastructure Program (Including the Heavy Rest Area Initiative and former Bridges Renewal Program and Heavy Vehicle Safety and Productivity Program) and Western Sydney Infrastructure Plan administered items.

(b) The expense is a result of non-cash accounting treatments to items in the balance sheet. There are no forward estimates for the sub program.

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

**Performance measures for Outcome 1**

There has been no change to performance measures for Outcome 1 resulting from decisions made since the 2025–26 Budget. The department’s detailed performance measures can be found in the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

## 2.3 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

There have been no changes to linked programs for this outcome from that published in the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

### 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 2.3.1: Budgeted expenses for Outcome 2**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 2.1: Surface Transport</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) <sup>(a)</sup>	246,874	349,576	343,489	295,176	295,002
Special Appropriations					
<i>Australian Maritime Safety Authority Act 1990</i> <sup>(b)</sup>	132,453	132,342	150,410	152,577	160,197
<i>Protection of the Sea (Oil Pollution Compensation Funds) Act 1993</i>	752	600	600	600	600
Payments to corporate entities <sup>(b)</sup>	92,964	107,186	92,303	92,640	89,323
Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	-	10	4,773	1,600	-
<b>Total expenses for Program 2.1</b>	<b>473,043</b>	<b>589,714</b>	<b>591,575</b>	<b>542,593</b>	<b>545,122</b>
<b>Program 2.2: Road Safety</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	27,051	18,130	10,414	3,300	-
Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	14	1,550	137	-	-
<b>Total expenses for Program 2.2</b>	<b>27,066</b>	<b>19,680</b>	<b>10,551</b>	<b>3,300</b>	<b>-</b>

**Table 2.3.1: Budgeted expenses for Outcome 2 (continued)**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 2.3: Air Transport</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	70,891	184,676	111,074	45,664	82,571
Payments to corporate entities <sup>(b)</sup>	41,494	53,072	41,706	42,179	41,867
Special Appropriations					
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988<sup>(b)</sup></i>	131,915	130,196	133,400	137,200	141,200
<i>RPAS levy (Special Appropriation) Act 2020<sup>(b)</sup></i>	846	1,000	28,490	28,490	28,490
Special Account					
<i>Melbourne Airport New Runway Land Acquisition</i>	50	-	-	-	-
Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	85,058	100,362	42,939	16,023	-
<b>Total expenses for Program 2.3</b>	<b>330,254</b>	<b>469,306</b>	<b>357,609</b>	<b>269,556</b>	<b>294,128</b>
<b>Program 2.4: Program Support for Outcome 2</b>					
Departmental expenses					
Departmental appropriation	220,711	204,446	155,221	158,694	155,016
s74 external revenues <sup>(d)</sup>	7,556	4,182	4,182	4,182	4,182
Expenses not requiring appropriation in the Budget year <sup>(e)</sup>	20,058	3,173	2,212	2,212	2,212
<b>Total expenses for Program 2.4</b>	<b>248,325</b>	<b>211,801</b>	<b>161,615</b>	<b>165,088</b>	<b>161,410</b>
<b>Outcome 2 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	344,817	552,382	464,977	344,140	377,573
Special appropriations	265,966	264,138	312,900	318,867	330,487
Payments to corporate entities <sup>(b)</sup>	134,458	160,258	134,009	134,819	131,190
Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	85,122	101,922	47,849	17,623	-
<b>Administered total</b>	<b>830,363</b>	<b>1,078,700</b>	<b>959,735</b>	<b>815,449</b>	<b>839,250</b>
Departmental expenses					
Departmental appropriation	220,711	204,446	155,221	158,694	155,016
s74 external revenues <sup>(d)</sup>	7,556	4,182	4,182	4,182	4,182
Expenses not requiring appropriation in the Budget year <sup>(e)</sup>	20,058	3,173	2,212	2,212	2,212
<b>Departmental total</b>	<b>248,325</b>	<b>211,801</b>	<b>161,615</b>	<b>165,088</b>	<b>161,410</b>
<b>Total expenses for Outcome 2</b>	<b>1,078,688</b>	<b>1,290,501</b>	<b>1,121,350</b>	<b>980,537</b>	<b>1,000,660</b>
<b>Movement of administered funds between years<sup>(f)</sup></b>					
Outcome 2:					
Program 2.1: Surface Transport	(6,711)	(1,562)	4,773	3,500	-
Program 2.2: Road Safety	(1,687)	1,550	137	-	-
Program 2.3: Air Transport	(69,299)	(64,485)	41,257	33,517	59,010
<b>Total movement of administered funds</b>	<b>(77,697)</b>	<b>(64,497)</b>	<b>46,167</b>	<b>37,017</b>	<b>59,010</b>
	2024-25	2025-26			
<b>Average staffing level (number)</b>	690	717			

(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 splits and average staffing numbers 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 2**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Components for Program 2.1: Surface Transport</b>					
Administered expenses:					
Bass Strait Passenger Vehicle Equalisation Scheme <sup>(a)</sup>	53,889	60,211	61,749	63,230	64,810
Freight and Supply Chain Strategy - Freight Data Hub	338	300	-	-	-
International Maritime Organization – contribution	345	375	394	394	394
International Transport Forum - contribution	130	123	123	123	123
Maritime Skills and Training Initiative	-	3,451	3,451	3,451	3,451
National Heavy Vehicle Safety Initiatives	4,450	4,603	4,670	4,782	4,888
Real World Testing of Vehicle Efficiency	3,500	3,500	-	-	-
Strategic Local Government Asset Assessment Project	828	7,450	10,123	3,500	-
Tasmanian Freight Equalisation Scheme <sup>(a)</sup>	183,731	228,469	228,469	181,969	181,969
Tourist and Heritage Operators Rail Safety Regulation	-	1,732	1,783	1,827	1,867
New Vehicle Efficiency Standard	414	-	-	-	-
Special Appropriations:					
<i>Australian Maritime Safety Authority Act 1990<sup>(b)</sup></i>	131,655	132,342	150,410	152,577	160,197
<i>Protection of the Sea (Oil Pollution Compensation Funds) Act 1993</i>	798	600	600	600	600
Payments to corporate entities <sup>(b)</sup>					
Australian Maritime Safety Authority	86,218	100,763	86,697	88,124	84,694
National Transport Commission	6,746	6,423	5,606	4,516	4,629
<b>Total expenses for Program 2.1</b>	<b>473,043</b>	<b>589,714</b>	<b>591,575</b>	<b>542,593</b>	<b>545,122</b>
<b>Components for Program 2.2: Road Safety</b>					
Administered expenses:					
Car Safety Ratings	3,270	3,680	3,040	3,300	-
National Road Safety Action Grants Program	13,694	16,000	7,511	-	-
National Road Safety Campaign	10,102	-	-	-	-
<b>Total expenses for Program 2.2</b>	<b>27,066</b>	<b>19,680</b>	<b>10,551</b>	<b>3,300</b>	<b>-</b>

**Table 2.3.2: Program components of Outcome 2 (continued)**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Components for Program 2.3: Air Transport</b>					
Administered expenses:					
Airport Lessee Companies	221	1,000	1,000	1,000	1,000
Automatic Dependent Surveillance - Broadcast (ADS-B) Rebate Program	1,559	2,800	2,791	-	-
Emerging Aviation Technologies Programs	8,359	2,611	521	-	-
Enhanced Regional Security Screening	2,419	5,123	1,788	-	-
International Civil Aviation Organization - contribution	2,300	3,449	3,449	3,449	3,449
Hobart Airport Runway	54,000	6,000	-	-	-
Newcastle Airport International Terminal Upgrade	24,500	7,500	-	-	-
Payment scheme for Airservices Australia's en route charges <sup>(a)</sup>	496	2,000	2,000	2,000	2,000
PFAS Airports Investigation Program	15,345	41,319	35,224	-	-
Regional Airports Program	16,821	20,403	25,401	11,990	5,000
Regional Aviation Access	21,883	44,886	45,459	22,793	22,720
Rex Sale Support and Regional and Remote Airport Support Program	-	123,955	-	-	-
Western Sydney Airport - preparatory activities	5,041	21,945	36,380	20,455	48,402
Western Sydney Unit <sup>(c)</sup>	2,004	-	-	-	-
Women in the Aviation Industry	1,001	2,047	-	-	-
Special Appropriations:					
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988<sup>(b)</sup></i>	131,915	130,196	133,400	137,200	141,200
<i>RPAS levy (Special Appropriation) Act 2020<sup>(b)</sup></i>	846	1,000	28,490	28,490	28,490
Special Accounts					
<i>Melbourne Airport New Runway Land Acquisition</i>	50	-	-	-	-
Payments to corporate entities <sup>(b)</sup>					
Civil Aviation Safety Authority	41,494	53,072	41,706	42,179	41,867
<b>Total expenses for Program 2.3</b>	<b>330,254</b>	<b>469,306</b>	<b>357,609</b>	<b>269,556</b>	<b>294,128</b>

- (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) The expense is a result of non-cash accounting treatments to items in the balance sheet. There are no forward estimates for the sub program.

### Performance measures for Outcome 2

There has been no change to performance measures for Outcome 2 resulting from decisions made since the 2025-26 Budget. The department's detailed performance measures can be found in the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

## 2.4 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

There are no changes to the linked programs for this outcome from that published in the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

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

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 3.1: Regional Development</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	296,614	615,930	355,981	193,578	261,142
Expenses not requiring appropriation in the Budget year <sup>(a)</sup>	309,639	216,860	154,991	-	-
<b>Total expenses for Program 3.1</b>	<b>606,253</b>	<b>832,790</b>	<b>510,972</b>	<b>193,578</b>	<b>261,142</b>
<b>Program 3.2: Local Government</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	-	-	-	-
Other services (Appropriation Act No. 2 and Bill No. 4)	104,627	269,721	-	-	-
Special Appropriations <i>Local Government (Financial   Assistance) Act 1995</i>	2,221,555	1,722,816	3,590,521	3,729,115	3,869,329
Expenses not requiring appropriation in the Budget year <sup>(a)</sup>	322,745	181,057	-	-	-
<b>Total expenses for Program 3.2</b>	<b>2,648,927</b>	<b>2,173,594</b>	<b>3,590,521</b>	<b>3,729,115</b>	<b>3,869,329</b>

**Table 2.4.1: Budgeted expenses for Outcome 3 (continued)**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 3.3: Urban Development<sup>(b)</sup></b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	886	-	-	-	-
Expenses not requiring appropriation in the Budget year <sup>(a)</sup>	-	8,347	-	-	-
<b>Total expenses for Program 3.3</b>	<b>886</b>	<b>8,347</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Program 3.4: Growing a Stronger Northern Australian Economy</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	5,942	1,012	-	-	-
Payments to corporate entities <sup>(c)</sup>	21,782	21,987	21,713	21,922	22,546
Expenses not requiring appropriation in the Budget year <sup>(d)</sup>	206,559	(37,241)	118,818	126,480	132,331
<b>Total expenses for Program 3.4</b>	<b>234,283</b>	<b>(14,242)</b>	<b>140,531</b>	<b>148,402</b>	<b>154,877</b>
<b>Program 3.5: Program Support for Outcome 3</b>					
Departmental expenses					
Departmental appropriation	75,371	70,900	53,007	47,907	44,530
Expenses not requiring appropriation in the Budget year <sup>(e)</sup>	58	-	-	-	-
<b>Total expenses for Program 3.5</b>	<b>75,429</b>	<b>70,900</b>	<b>53,007</b>	<b>47,907</b>	<b>44,530</b>
<b>Outcome 3 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	303,442	616,942	355,981	193,578	261,142
Other services (Appropriation Act No. 2 and Bill No. 4)	104,627	269,721	-	-	-
Special Appropriations	2,221,555	1,722,816	3,590,521	3,729,115	3,869,329
Payments to corporate entities <sup>(c)</sup>	21,782	21,987	21,713	21,922	22,546
Expenses not requiring appropriation in the Budget year <sup>(a) (d)</sup>	838,943	369,023	273,809	126,480	132,331
<b>Administered total</b>	<b>3,490,349</b>	<b>3,000,489</b>	<b>4,242,024</b>	<b>4,071,095</b>	<b>4,285,348</b>
Departmental expenses					
Departmental appropriation	75,371	70,900	53,007	47,907	44,530
Expenses not requiring appropriation in the Budget year <sup>(e)</sup>	58	-	-	-	-
<b>Departmental total</b>	<b>75,429</b>	<b>70,900</b>	<b>53,007</b>	<b>47,907</b>	<b>44,530</b>
<b>Total expenses for Outcome 3</b>	<b>3,565,777</b>	<b>3,071,389</b>	<b>4,295,031</b>	<b>4,119,002</b>	<b>4,329,878</b>
<b>Movement of administered funds between years<sup>(f)</sup></b>					
Program 3.1: Regional Development	(221,602)	66,611	154,991	-	-
Program 3.2: Local Government	(165,373)	165,373	-	-	-
Program 3.3: Urban Development	(17)	17	-	-	-
Program 3.4: Growing a Stronger Northern Australian Economy	(165)	165	-	-	-
<b>Total movement of administered funds</b>	<b>(387,157)</b>	<b>232,166</b>	<b>154,991</b>	<b>-</b>	<b>-</b>
	2024-25	2025-26			
<b>Average staffing level (number)</b>	405	398			

- (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) Previously known as 'Cities'. On 13 May 2025, the Prime Minister announced an amended Administrative Arrangements Order transferring responsibility for City functions from the department to the Department of the Treasury.
- (c) Relates to appropriation for corporate entities provided through the department.
- (d) 'Expenses not requiring appropriation in the Budget year' relate to expenses associated with the concessional loans proposed under the Northern Australia Infrastructure Facility.
- (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 splits and average staffing level numbers 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 3**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Components for Program 3.1: Regional Development</b>					
Administered expenses:					
Barkly Regional Deal	-	180	-	-	-
Building Better Regions Fund	111,083	-	-	-	-
Community Development Grants Programme	212,444	220,608	-	-	-
Investing in our Communities Program	81,863	143,439	39,888	-	-
Major Local and Community Infrastructure Program	-	55,068	114,092	170,073	237,098
Priority Community Infrastructure Program	175,684	367,008	333,560	-	-
Regional Development Australia Committees	21,411	22,337	22,932	23,505	24,044
Regionalisation and Decentralisation Policy - Research and Development Program	1,768	-	-	-	-
Stronger Communities Programme	-	22,650	-	-	-
Supporting Regional Australia Institute	2,000	1,500	500	-	-
<b>Total expenses for Program 3.1</b>	<b>606,253</b>	<b>832,790</b>	<b>510,972</b>	<b>193,578</b>	<b>261,142</b>
<b>Components for Program 3.2: Local Government</b>					
Administered expenses:					
Local Roads and Community Infrastructure	407,372	430,778	-	-	-
Supplementary Funding for South Australian Roads	20,000	20,000	-	-	-
Special Appropriations					
<i>Local Government (Financial Assistance) Act 1995</i>	2,221,555	1,722,816	3,590,521	3,729,115	3,869,329
<b>Total expenses for Program 3.2</b>	<b>2,648,927</b>	<b>2,173,594</b>	<b>3,590,521</b>	<b>3,729,115</b>	<b>3,869,329</b>

**Table 2.4.2: Program components of Outcome 3 (continued)**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Components for Program 3.3: Urban Development<sup>(a)</sup></b>					
Administered expenses:					
Support for City Deals	886	347	-	-	-
Bruce Precinct Masterplan	-	8,000	-	-	-
<b>Total expenses for Program 3.3</b>	<b>886</b>	<b>8,347</b>	-	-	-
<b>Components for Program 3.4: Growing a Stronger Northern Australian Economy</b>					
Administered expenses:					
Northern Australia Development Program	22,731	1,012	-	-	-
Northern Australia Infrastructure Facility <sup>(b)</sup>	189,770	(37,406)	118,818	126,480	132,331
Supporting the Northern Australia Indigenous Reference Group	-	165	-	-	-
Payments to corporate entities <sup>(c)</sup>					
Northern Australia Infrastructure Facility	21,782	21,987	21,713	21,922	22,546
<b>Total expenses for Program 3.4</b>	<b>234,283</b>	<b>(14,242)</b>	<b>140,531</b>	<b>148,402</b>	<b>154,877</b>

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

(b) Relates to loan expenses and changes to provisions.

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

### Performance measures for Outcome 3

Changes to performance measures for Outcome 3 resulting from decisions made since the 2025-26 Budget include the transfer of the 'advice on Australian cities policy' to the Treasury portfolio in accordance with the Administrative Arrangements Order changes of 13 May 2025. The department's detailed performance measures can be found in the 2025-26 Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts Corporate Plan.

## 2.5 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**

### Linked programs

There have been no changes to linked programs for this outcome from that published in the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

### 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 2.5.1: Budgeted expenses for Outcome 4**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 4.1: Services to Territories</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	248,195	257,198	191,049	193,195	197,434
Special Accounts					
Christmas Island Phosphate Mining Rehabilitation Special Account 2016	-	1,200	1,200	1,200	1,200
Indian Ocean, Jervis Bay and Norfolk Island Territories Special Account 2023	20,668	19,858	19,861	19,861	19,861
Expenses not requiring appropriation in the Budget year <sup>(a)</sup>	53,861	51,568	38,619	37,725	37,750
<b>Total expenses for Program 4.1</b>	<b>322,724</b>	<b>329,824</b>	<b>250,729</b>	<b>251,981</b>	<b>256,245</b>
<b>Program 4.2: Program Support for Outcome 4</b>					
Departmental expenses					
Departmental appropriation	30,530	30,753	29,664	29,753	29,396
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	32	-	-	-	-
<b>Total expenses for Program 4.2</b>	<b>30,562</b>	<b>30,753</b>	<b>29,664</b>	<b>29,753</b>	<b>29,396</b>

**Table 2.5.1: Budgeted expenses for Outcome 4 (continued)**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Outcome 4 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	248,195	257,198	191,049	193,195	197,434
Special Accounts	20,668	21,058	21,061	21,061	21,061
Expenses not requiring appropriation in the Budget year <sup>(a)</sup>	53,861	51,568	38,619	37,725	37,750
<b>Administered total</b>	<b>322,724</b>	<b>329,824</b>	<b>250,729</b>	<b>251,981</b>	<b>256,245</b>
Departmental expenses					
Departmental appropriation	30,530	30,753	29,664	29,753	29,396
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	32	-	-	-	-
<b>Departmental total</b>	<b>30,562</b>	<b>30,753</b>	<b>29,664</b>	<b>29,753</b>	<b>29,396</b>
<b>Total expenses for Outcome 4</b>	<b>353,286</b>	<b>360,577</b>	<b>280,393</b>	<b>281,734</b>	<b>285,641</b>
<b>Movement of administered funds between years<sup>(c)</sup></b>					
Outcome 4:					
Program 4.1: Services to Territories	(7,433)	6,514	919	-	-
<b>Total movement of administered funds between years</b>	<b>(7,433)</b>	<b>6,514</b>	<b>919</b>	<b>-</b>	<b>-</b>
	2024-25	2025-26			
<b>Average staffing level (number)</b>	133	136			

(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.

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

Note: Departmental appropriation splits and average staffing level numbers 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 4**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Components for Program 4.1: Services to Territories</b>					
Administered expenses:					
ACT Government - national capital functions	682	538	534	527	526
Depreciation and Amortisation Norfolk Island - Commonwealth administration	49,876	36,859	36,859	36,859	36,859
Norfolk Island - Kingston and Arthur's Vale historic area	1,250	1,229	1,256	1,284	1,312
Office of Administrator, Northern Territory	3,098	3,014	3,080	3,148	3,217
Services to Indian Ocean Territories <sup>(a)</sup>	430	477	487	498	509
Services to Jervis Bay Territory <sup>(a)</sup>	157,767	175,692	113,887	114,356	116,878
Services to Norfolk Island <sup>(a)</sup>	8,814	12,404	6,266	6,404	6,545
Special Accounts	78,940	78,553	67,299	67,844	69,338
Christmas Island Phosphate Mining Rehabilitation Special Account 2016 Indian Ocean, Jervis Bay and Norfolk Island Territories Special Account 2023	1,200	1,200	1,200	1,200	1,200
	20,667	19,858	19,861	19,861	19,861
<b>Total expenses for Program 4.1</b>	<b>322,724</b>	<b>329,824</b>	<b>250,729</b>	<b>251,981</b>	<b>256,245</b>

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

#### Performance measures for Outcome 4

There has been no change to performance measures for Outcome 4 resulting from decisions made since the 2025-26 Budget. The department's detailed performance measures can be found in the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

## 2.6 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

There have been no changes to linked programs for this outcome from that published in the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

### 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 2.6.1: Budgeted expenses for Outcome 5**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 5.1: Digital Technologies and Communications Services</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	216,830	329,221	349,582	295,713	214,284
Special Accounts					
Public Interest					
Telecommunications Services Special Account					
National Relay Service	20,000	20,000	20,000	20,000	20,000
Universal Service Obligation	270,000	270,000	270,000	270,000	270,000
Other Public Interest Services	26,716	22,250	22,250	22,250	22,250
Payments to corporate entities <sup>(a)</sup>	1,546,412	1,589,182	1,646,659	1,687,018	1,724,234
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	875,830	271,712	145,265	150,034	155,129
<b>Total expenses for Program 5.1</b>	<b>2,955,788</b>	<b>2,502,365</b>	<b>2,453,756</b>	<b>2,445,015</b>	<b>2,405,897</b>
<b>Program 5.2: Program Support for Outcome 5</b>					
Departmental expenses					
Departmental appropriation	73,646	92,133	74,831	74,440	67,904
s74 external revenues <sup>(c)</sup>	3,433	1,900	1,900	1,900	1,900
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 <sup>(d)</sup>	4,921	4,118	4,118	4,118	4,118
<b>Total expenses for Program 5.2</b>	<b>86,046</b>	<b>102,197</b>	<b>84,895</b>	<b>84,504</b>	<b>77,968</b>

**Table 2.6.1: Budgeted expenses for Outcome 5 (continued)**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Outcome 5 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	216,830	329,221	349,582	295,713	214,284
Special accounts	316,716	312,250	312,250	312,250	312,250
Payments to corporate entities <sup>(a)</sup>	1,546,412	1,589,182	1,646,659	1,687,018	1,724,234
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	875,830	271,712	145,265	150,034	155,129
<b>Administered total</b>	<b>2,955,788</b>	<b>2,502,365</b>	<b>2,453,756</b>	<b>2,445,015</b>	<b>2,405,897</b>
Departmental expenses					
Departmental appropriation	73,646	92,133	74,831	74,440	67,904
s74 external revenues <sup>(c)</sup>	3,433	1,900	1,900	1,900	1,900
Special accounts	4,046	4,046	4,046	4,046	4,046
Expenses not requiring appropriation in the Budget year <sup>(d)</sup>	4,921	4,118	4,118	4,118	4,118
<b>Departmental total</b>	<b>86,046</b>	<b>102,197</b>	<b>84,895</b>	<b>84,504</b>	<b>77,968</b>
<b>Total expenses for Outcome 5</b>	<b>3,041,834</b>	<b>2,604,562</b>	<b>2,538,651</b>	<b>2,529,519</b>	<b>2,483,865</b>
<b>Movement of administered funds between years<sup>(e)</sup></b>					
Outcome 5:					
Program 5.1: Digital Technologies and Communications	163,592	(53,827)	(44,537)	(47,548)	(6,064)
<b>Total movement of administered funds between years</b>	<b>163,592</b>	<b>(53,827)</b>	<b>(44,537)</b>	<b>(47,548)</b>	<b>(6,064)</b>

	2024-25	2025-26
<b>Average staffing level (number)</b>	414	421

- (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 splits and average staffing level numbers 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 5**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Components for Program 5.1: Digital Technologies and Communications Services</b>					
Administered expenses:					
Age Assurance Trial	3,787	-	-	-	-
Amplifying Australia's Voice in the Pacific	5,675	5,675	5,675	-	-
Better Connectivity Plan for Regional and Rural Australia <sup>(a)</sup>	105,904	151,867	91,690	74,222	55,995
Cellular Broadcast Technologies <sup>(b)</sup>	nfp	nfp	nfp	-	-
Community Broadcasting Program	22,587	27,827	28,527	29,219	24,678
Connecting Northern Australia	13,681	7,238	-	-	-
Consumer Representation Grants Program	2,721	2,774	2,848	2,917	2,984
Funding Consumer Engagement for Telecommunications Regulation <sup>(b)</sup>	nfp	nfp	nfp	nfp	nfp
International Organisation Contributions	7,470	7,683	7,683	7,683	7,683
Mobile Black Spot Program	7,016	52,311	22,722	10,561	2,633
National Social Media Age Limits Campaign	458	18,642	-	-	-
News Media Assistance Program	734	25,928	37,750	37,750	-
Online Safety Education <sup>(e)</sup>	2,080	2,340	2,150	2,000	2,000
Peri-Urban Mobile Program	769	19,616	29,494	9,603	1,646
Regional Backbone Blackspots Program	7,925	7,925	7,925	7,925	7,925
Regional Broadband Scheme	864,035	232,589	242,166	252,578	263,869
Regional Broadcasting <sup>(b) (c)</sup>	nfp	nfp	nfp	nfp	nfp
Regional Connectivity	20,534	14,255	217	289	-
Strengthening Telecommunications Against Natural Disasters <sup>(d)</sup>	555	13,263	5,000	-	-
Supporting Media Literacy in CALD Communities	750	-	-	-	-
Supporting the Australian Associated Press	-	11,000	11,000	11,000	-

**Table 2.6.2: Program components of Outcome 5 (continued)**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Special Accounts					
Public Interest Telecommunications Services Special Account					
National Relay Service	20,000	20,000	20,000	20,000	20,000
Universal Service Obligation	270,000	270,000	270,000	270,000	270,000
Other Public Interest Services	26,716	22,250	22,250	22,250	22,250
Payments to corporate entities <sup>(f)</sup>					
Australian Broadcasting Corporation	1,196,101	1,229,214	1,280,742	1,311,980	1,341,696
Special Broadcasting Service Corporation	350,311	359,968	365,917	375,038	382,538
<b>Total expenses for Program 5.1</b>	<b>2,955,788</b>	<b>2,502,365</b>	<b>2,453,756</b>	<b>2,445,015</b>	<b>2,405,897</b>

- (a) Includes funding for additional rounds of the Mobile Black Spot Program, improving communications and media 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 extension of the Regional Tech Hub.
- (b) 'nfp' figures are not for publication due to commercial sensitivity and are not included in totals.
- (c) Includes funding to support Sustaining Remote and First Nations Broadcasting Services, an extension of funding for the Viewer Access Satellite Television (VAST) service from 2025-26, additional funding for the Eastern VAST service in 2023-24 and funding to investigate broadcast reception issues in the Shortland region.
- (d) Includes funding for the Mobile Network Hardening Program (MNHP).
- (e) Includes funding for Safe Kids are eSmart Kids and Combatting Online Sextortion.
- (f) Relates to appropriation for corporate entities that is provided through the department.

**Performance measures for Outcome 5**

There has been no change to performance measures for Outcome 5 resulting from decisions made since the 2025-26 Budget. The department’s detailed performance measures can be found in the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

## 2.7 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

#### Linked programs

There have been no changes to linked programs for this outcome from that published in the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

#### 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 2.7.1: Budgeted expenses for Outcome 6**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 6.1: Arts and Cultural Development</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	313,239	306,120	304,805	286,330	278,966
Special accounts					
National Cultural Heritage Account	500	500	500	500	500
Payments to corporate entities <sup>(a)</sup>	649,339	676,652	691,258	708,177	717,114
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	19	1,889	1,889	1,988	1,790
<b>Total expenses for Program 6.1</b>	<b>963,097</b>	<b>985,161</b>	<b>998,452</b>	<b>996,995</b>	<b>998,370</b>
<b>Program 6.2: Program Support for Outcome 6</b>					
Departmental expenses					
Departmental appropriation	25,248	47,669	47,443	48,949	48,224
s74 External Revenue <sup>(c)</sup>	16,857	9,330	9,330	7,682	7,682
Special accounts					
Art Rental Special Account	5,081	2,982	2,982	2,982	2,982
Indigenous Repatriation Special Account	1,499	821	829	706	706
Services for Other Entities and Trust Money Special Account	32	196	196	196	196
Expenses not requiring appropriation in the Budget year <sup>(d)</sup>	572	870	870	870	870
<b>Total expenses for Program 6.2</b>	<b>49,289</b>	<b>61,868</b>	<b>61,650</b>	<b>61,385</b>	<b>60,660</b>

**Table 2.7.1: Budgeted expenses for Outcome 6 (continued)**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Outcome 6 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	313,239	306,120	304,805	286,330	278,966
Special accounts	500	500	500	500	500
Payments to corporate entities <sup>(a)</sup>	649,339	676,652	691,258	708,177	717,114
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	19	1,889	1,889	1,988	1,790
<b>Administered total</b>	<b>963,097</b>	<b>985,161</b>	<b>998,452</b>	<b>996,995</b>	<b>998,370</b>
Departmental expenses					
Departmental appropriation	25,248	47,669	47,443	48,949	48,224
s74 external revenues <sup>(c)</sup>	16,857	9,330	9,330	7,682	7,682
Special accounts	6,612	3,999	4,007	3,884	3,884
Expenses not requiring appropriation in the Budget year <sup>(d)</sup>	572	870	870	870	870
<b>Departmental total</b>	<b>49,289</b>	<b>61,868</b>	<b>61,650</b>	<b>61,385</b>	<b>60,660</b>
<b>Total expenses for Outcome 6</b>	<b>1,012,386</b>	<b>1,047,029</b>	<b>1,060,102</b>	<b>1,058,380</b>	<b>1,059,030</b>
<b>Movement of administered funds between years<sup>(e)</sup></b>					
Outcome 6:					
Program 6.1: Arts and Cultural Development	(10,000)	2,000	4,000	4,000	-
<b>Total movement of administered funds between years</b>	<b>(10,000)</b>	<b>2,000</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>

	2024-25	2025-26
<b>Average staffing level (number)</b>	238	251

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

Note: Departmental appropriation splits and average staffing level numbers 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 6**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Components for Program 6.1: Arts and Cultural Development</b>					
Administered expenses:					
Arts and Cultural Development	5,812	3,602	4,876	3,730	2,660
Arts Training	45,526	54,793	56,034	59,400	52,573
Australian Music	7,787	11,600	12,500	-	-
Collections	14,132	14,883	14,067	14,375	14,669
Depreciation and Amortisation	2,332	2,389	2,389	2,389	2,389
Film and Television	129,961	101,046	93,653	81,716	81,927
Indigenous Arts, Languages and Repatriation	68,733	79,907	81,769	84,268	83,121
Lending Rights	28,577	29,197	30,553	31,315	32,035
Regional Arts	10,398	10,592	10,853	11,125	11,382
Special Accounts					
National Cultural Heritage Account	500	500	500	500	500
Payments to corporate entities <sup>(a)</sup>					
Australian Film, Television and Radio School	27,944	28,310	28,942	34,657	35,161
Australian National Maritime Museum	24,882	24,959	26,362	26,776	26,960
Creative Australia	289,649	311,790	325,350	331,589	337,679
National Film and Sound Archive of Australia	40,839	41,822	42,901	43,813	44,207
National Gallery of Australia	69,917	81,789	73,571	72,081	72,653
National Library of Australia	86,219	77,021	80,088	82,024	82,769
National Museum of Australia	55,192	55,362	56,961	58,634	58,590
National Portrait Gallery of Australia	19,181	19,466	20,081	20,644	20,868
Old Parliament House	22,290	22,846	23,546	24,306	24,395
Screen Australia	13,226	13,287	13,456	13,653	13,832
<b>Total expenses for Program 6.1</b>	<b>963,097</b>	<b>985,161</b>	<b>998,452</b>	<b>996,995</b>	<b>998,370</b>

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

### Performance measures for Outcome 6

There has been no change to performance measures for Outcome 6 resulting from decisions made since the 2025-26 Budget. The department's detailed performance measures can be found in the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

## 2.8 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**

Following the Administrative Arrangements Order changes in May 2025, the Office for Sport and the National Sports Tribunal were transferred to the department from the former Department of Health and Aged Care. Budget estimates from 2025-26 previously presented as Outcome 4 of the former Department of Health and Aged Care in the 2025-26 Health and Aged Care PB Statements have been transferred to Outcome 7 of the department.

### Linked programs

There have been no changes to linked programs for this outcome from that published in the 2025-26 Health and Aged Care PB Statements.

### 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 2.8.1: Budgeted expenses for Outcome 7**

	2024-25 Actual expenses <sup>(a)</sup> \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 7.1: Sport and Physical Activity</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	160,487	90,805	50,107	40,515
Payments to corporate entities <sup>(b)</sup>	-	614,150	299,125	248,092	252,146
<b>Total expenses for Program 7.1</b>	-	<b>774,637</b>	<b>389,930</b>	<b>298,199</b>	<b>292,661</b>
<b>Program 7.2: Program Support for Outcome 7</b>					
Departmental expenses					
Departmental appropriation	-	16,829	16,064	14,269	14,424
Special accounts Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	-	-	-	-	-
<b>Total expenses for Program 7.2</b>	-	<b>16,829</b>	<b>16,064</b>	<b>14,269</b>	<b>14,424</b>

**Table 2.8.1: Budgeted expenses for Outcome 7 (continued)**

	2024-25 Actual expenses <sup>(a)</sup> \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Outcome 7 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	160,487	90,805	50,107	40,515
Payments to corporate entities <sup>(b)</sup>	-	614,150	299,125	248,092	252,146
<b>Administered total</b>	-	<b>774,637</b>	<b>389,930</b>	<b>298,199</b>	<b>292,661</b>
Departmental expenses					
Departmental appropriation	-	16,829	16,064	14,269	14,424
Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	-	-	-	-	-
<b>Departmental total</b>	-	<b>16,829</b>	<b>16,064</b>	<b>14,269</b>	<b>14,424</b>
<b>Total expenses for Outcome 7</b>	-	<b>791,466</b>	<b>405,994</b>	<b>312,468</b>	<b>307,085</b>
<b>Movement of administered funds between years<sup>(d)</sup></b>					
Outcome 7:					
Program 7.1: Sport and Physical Activity	-	2,509	-	-	-
<b>Total movement of administered funds between years</b>	-	<b>2,509</b>	-	-	-

	2024-25	2025-26
<b>Average staffing level (number)</b>	-	76

- (a) The 2024-25 Actual expense figures within the Budgeted expenses for Outcome 7 Program components of Outcome 7 are those reported within the Department of Health, Disability and Ageing 2024-25 Annual Report.
- (b) Relates to appropriation for corporate entities that is provided through the department.
- (c) Departmental 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, and exclude right of use assets.
- (d) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

On 13 May 2025, the Prime Minister announced an amended Administrative Arrangements Order transferring responsibility for sport functions from the former Department of Health and Aged Care to the department.

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

**Table 2.8.2: Program components of Outcome 7**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Components for Program 7.1: Sport and Physical Activity</b>					
Administered expenses:					
Sport and Physical Activity	-	160,487	90,805	50,107	40,515
Special Accounts	-	-	-	-	-
Sport and Recreation	-	-	-	-	-
Payments to corporate entities <sup>(a)</sup>	-	-	-	-	-
Australian Sports Commission	-	614,150	299,125	248,092	252,146
<b>Total expenses for Program 7.1</b>	<b>-</b>	<b>774,637</b>	<b>389,930</b>	<b>298,199</b>	<b>292,661</b>

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

**Performance measures for Outcome 7**

There has been no change to performance measures for Outcome 7 resulting from decisions made since the 2025-26 Budget. Detailed performance measures for Outcome 7 can be found in the 2025-26 Health and Aged Care PB Statements.

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

### 3.1 Special account flows and balances

#### Estimates of special account flows and balances

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

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

	Opening balance	Receipts	Payments	Adjustments	Closing balance
Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Services for Other Entities and Trust Moneys - Special Account (A) and (D)	1-7				
<b>2025-26</b>	<b>1,226</b>	<b>392</b>	<b>(392)</b>	-	<b>1,226</b>
2024-25	870	388	(32)	-	1,226
Melbourne Airport New Runway Land Acquisition Special Account - s78 PGPA Act (A)	2				
<b>2025-26</b>	<b>47</b>	-	-	-	<b>47</b>
2024-25	47	50	(50)	-	47
Christmas Island Phosphate Mining Rehabilitation Special Account 2016 - s78 PGPA Act (A)	4				
<b>2025-26</b>	<b>2,224</b>	<b>1,200</b>	<b>(1,200)</b>	-	<b>2,224</b>
2024-25	2,549	1,482	(1,807)	-	2,224
Indian Ocean, Jervis Bay and Norfolk Island Territories Special Account 2023 - s78 PGPA Act (A)	4				
<b>2025-26</b>	<b>917</b>	<b>19,858</b>	<b>(19,858)</b>	-	<b>917</b>
2024-25	2,197	19,388	(20,668)	-	917
Public Interest Telecommunications Services Special Account - s37 Telecommunications Act 1999 (D)	5				
<b>2025-26</b>	<b>44,633</b>	<b>100,000</b>	<b>(316,296)</b>	<b>216,296</b>	<b>44,633</b>
2024-25	43,595	100,819	(318,117)	218,336	44,633
Regional Broadband Scheme Special Account - s89 Telecommunications Act 1999 (A)	5				
<b>2025-26</b>	<b>333</b>	-	<b>(26,169)</b>	<b>26,169</b>	<b>333</b>
2024-25	59	-	(25,205)	25,479	333

**Table 3.1: Estimates of special account flows and balances (continued)**

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Art Rental Special Account 2016 - s78 PGPA Act (D)	6					
<b>2025-26</b>		<b>3,363</b>	<b>3,680</b>	<b>(2,982)</b>	-	<b>4,061</b>
2024-25		3,584	4,860	(5,081)	-	3,363
Indigenous Repatriation Special Account 2016 - s78 PGPA Act (D)	6					
<b>2025-26</b>		<b>2,592</b>	<b>821</b>	<b>(821)</b>	-	<b>2,592</b>
2024-25		3,105	986	(1,499)	-	2,592
National Cultural Heritage Account - s25 <i>Protection of Movable Cultural Heritage Act 1986 - AAO 2015 AGD to COMMS (A)</i>	6					
<b>2025-26</b>		-	<b>500</b>	<b>(500)</b>	-	-
2024-25		184	316	(500)	-	-
Sport and Recreation Special Account 2016 - s78 PGPA Act (A)	7					
<b>2025-26</b>		-	-	-	<b>182</b>	<b>182</b>
2024-25		-	-	-	-	-
<b>Total special accounts 2025-26 Budget estimate</b>		<b>55,335</b>	<b>126,451</b>	<b>(368,218)</b>	<b>242,647</b>	<b>56,215</b>
<i>Total special accounts 2024-25 estimated actuals</i>		<i>56,190</i>	<i>128,289</i>	<i>(372,959)</i>	<i>243,815</i>	<i>55,335</i>

(A) = Administered

(D) = Departmental

## **3.2 Budgeted financial statements**

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

#### **Departmental**

The department recognised a surplus of \$34.3 million in 2024-25 and is budgeting to break even in 2025-26 and across the forward estimates, after adjusting for depreciation and amortisation expenses, and adjustments for leases.

The Comprehensive Income Statement (showing net cost of services) for the periods ended 30 June (Table 3.2) reflects the impact of these changes.

#### **Administered**

Administered Expenses in 2025-26 have decreased since the 2025-26 Budget due to funding being brought forward from 2025-26 and paid in 2024-25 to assist cashflow for local government councils under the *Local Government (Financial Assistance) Act 1995*. Further details on local government program expenses can be found in Table 2.4.1.

The Schedule of Budgeted Income and Expenses administered on behalf of government for the periods ended 30 June (Table 3.8) reflects the impact of these changes.

## 3.2.2 Budgeted financial statements

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

	2024-25 Actual expenses \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	349,087	336,774	309,694	296,849	280,471
Suppliers	170,773	209,805	143,498	146,174	145,452
Grants and contributions	1,038	-	-	-	-
Depreciation and amortisation <sup>(a)</sup>	47,392	28,156	27,195	27,195	27,195
Finance costs	1,184	1,824	1,824	1,011	1,002
Write-down and impairment of assets	2,488	-	-	-	-
Other expenses	16	-	-	-	-
<b>Total expenses</b>	<b>571,978</b>	<b>576,559</b>	<b>482,211</b>	<b>471,229</b>	<b>454,120</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	6,084	7,135	7,135	5,487	5,487
Rental income	5,870	400	400	400	400
Other income	2,724	7,877	7,877	7,877	7,877
<b>Total own-source revenue</b>	<b>14,678</b>	<b>15,412</b>	<b>15,412</b>	<b>13,764</b>	<b>13,764</b>
<b>Gains</b>					
Other gains	56	-	-	-	-
<b>Total gains</b>	<b>56</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>14,734</b>	<b>15,412</b>	<b>15,412</b>	<b>13,764</b>	<b>13,764</b>
<b>Net (cost of)/contribution by services</b>	<b>(557,244)</b>	<b>(561,147)</b>	<b>(466,799)</b>	<b>(457,465)</b>	<b>(440,365)</b>
Revenue from Government	567,311	552,986	459,599	450,265	433,156
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>10,067</b>	<b>(8,161)</b>	<b>(7,200)</b>	<b>(7,200)</b>	<b>(7,200)</b>
<b>Other comprehensive income</b>					
Changes in asset revaluation reserve	3,872	-	-	-	-
<b>Total other comprehensive income</b>	<b>3,872</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>13,939</b>	<b>(8,161)</b>	<b>(7,200)</b>	<b>(7,200)</b>	<b>(7,200)</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>13,939</b>	<b>(8,161)</b>	<b>(7,200)</b>	<b>(7,200)</b>	<b>(7,200)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) <sup>(a)</sup>	23,255	16,678	16,256	16,661	11,938
plus: depreciation/amortisation expenses for ROU assets <sup>(b)</sup>	24,137	11,478	10,939	10,534	15,257
less: lease principal repayments <sup>(b)</sup>	27,050	19,995	19,995	19,995	19,995
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>34,281</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

(b) Applies to leases under AASB 16 Leases.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	16,661	16,682	16,682	17,380	18,078
Trade and other receivables	220,636	223,359	223,359	222,661	207,267
Other financial assets	1,321	1,300	1,300	1,300	1,300
<b>Total financial assets</b>	<b>238,618</b>	<b>241,341</b>	<b>241,341</b>	<b>241,341</b>	<b>226,645</b>
<b>Non-financial assets</b>					
Land and buildings	59,323	44,414	30,424	16,460	14,965
Property, plant and equipment	14,813	14,344	13,939	9,570	7,431
Intangibles	38,814	42,331	40,785	43,373	46,060
Heritage and cultural assets	47,668	47,526	47,384	47,242	47,100
Other non-financial assets	11,716	11,544	11,544	11,544	11,544
<b>Total non-financial assets</b>	<b>172,334</b>	<b>160,159</b>	<b>144,076</b>	<b>128,189</b>	<b>127,100</b>
<b>Total assets</b>	<b>410,952</b>	<b>401,500</b>	<b>385,417</b>	<b>369,530</b>	<b>353,745</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	26,103	26,103	26,103	26,103	26,103
Other payables	15,975	12,841	12,841	12,841	12,841
<b>Total payables</b>	<b>42,078</b>	<b>38,944</b>	<b>38,944</b>	<b>38,944</b>	<b>38,944</b>
<b>Interest bearing liabilities</b>					
Leases	53,366	33,371	13,376	13,376	13,376
<b>Total interest bearing liabilities</b>	<b>53,366</b>	<b>33,371</b>	<b>13,376</b>	<b>13,376</b>	<b>13,376</b>
<b>Provisions</b>					
Employee provisions	97,066	102,751	102,751	102,751	102,751
Other provisions	1,057	1,057	1,057	1,057	1,057
<b>Total provisions</b>	<b>98,123</b>	<b>103,808</b>	<b>103,808</b>	<b>103,808</b>	<b>103,808</b>
<b>Total liabilities</b>	<b>193,567</b>	<b>176,123</b>	<b>156,128</b>	<b>156,128</b>	<b>156,128</b>
<b>Net assets</b>	<b>217,385</b>	<b>225,377</b>	<b>229,289</b>	<b>213,402</b>	<b>197,617</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	90,747	106,900	118,013	109,326	100,741
Reserves	61,307	61,307	61,307	61,307	61,307
Retained surplus/(accumulated deficit)	65,331	57,170	49,969	42,769	35,569
<b>Total parent entity interest</b>	<b>217,385</b>	<b>225,377</b>	<b>229,289</b>	<b>213,402</b>	<b>197,617</b>
<b>Total Equity</b>	<b>217,385</b>	<b>225,377</b>	<b>229,289</b>	<b>213,402</b>	<b>197,617</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)**

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2025</b>				
Balance carried forward from previous period	65,331	61,307	90,747	217,385
<b>Adjusted opening balance</b>	<b>65,331</b>	<b>61,307</b>	<b>90,747</b>	<b>217,385</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(8,161)	-	-	(8,161)
<b>Total comprehensive income</b>	<b>(8,161)</b>	<b>-</b>	<b>-</b>	<b>(8,161)</b>
<b>Transactions with owners</b>				
Departmental Capital Budget (DCB)	-	-	16,153	16,153
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>16,153</b>	<b>16,153</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>57,170</b>	<b>61,307</b>	<b>106,900</b>	<b>225,377</b>
<b>Closing balance attributable to the Australian Government</b>	<b>57,170</b>	<b>61,307</b>	<b>106,900</b>	<b>225,377</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	531,071	553,007	459,599	450,963	433,854
Sale of goods and rendering of services	6,226	7,535	7,535	5,887	5,887
Net GST received	16,003	-	-	-	-
Other	7,351	6,207	6,207	6,207	6,207
<b>Total cash received</b>	<b>560,651</b>	<b>566,749</b>	<b>473,341</b>	<b>463,057</b>	<b>445,948</b>
<b>Cash used</b>					
Employees	330,724	336,774	309,694	296,849	280,471
Suppliers and Grants	185,041	208,135	141,828	144,504	143,782
s74 External Revenue transferred to the OPA	27,846	-	-	-	-
Interest payments on lease liability	1,166	1,824	1,824	1,011	1,002
<b>Total cash used</b>	<b>544,777</b>	<b>546,733</b>	<b>453,346</b>	<b>442,364</b>	<b>425,255</b>
<b>Net cash from/(used by) operating activities</b>	<b>15,874</b>	<b>20,016</b>	<b>19,995</b>	<b>20,693</b>	<b>20,693</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	8,041	16,153	11,134	11,308	11,410
<b>Total cash used</b>	<b>8,041</b>	<b>16,153</b>	<b>11,134</b>	<b>11,308</b>	<b>11,410</b>
<b>Net cash from/(used by) investing activities</b>	<b>(8,041)</b>	<b>(16,153)</b>	<b>(11,134)</b>	<b>(11,308)</b>	<b>(11,410)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	22,804	16,153	11,134	11,308	11,410
<b>Total cash received</b>	<b>22,804</b>	<b>16,153</b>	<b>11,134</b>	<b>11,308</b>	<b>11,410</b>
<b>Cash used</b>					
Principal payments on lease liability	27,050	19,995	19,995	19,995	19,995
<b>Total cash used</b>	<b>27,050</b>	<b>19,995</b>	<b>19,995</b>	<b>19,995</b>	<b>19,995</b>
<b>Net cash from/(used by) financing activities</b>	<b>(4,246)</b>	<b>(3,842)</b>	<b>(8,861)</b>	<b>(8,687)</b>	<b>(8,585)</b>
<b>Net increase/(decrease) in cash</b>	<b>3,587</b>	<b>21</b>	<b>-</b>	<b>698</b>	<b>698</b>
Cash and cash equivalents at the beginning of the reporting period	13,074	16,661	16,682	16,682	17,380
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>16,661</b>	<b>16,682</b>	<b>16,682</b>	<b>17,380</b>	<b>18,078</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 and Bill 3 (DCB)	23,922	16,153	11,134	11,308	11,410
<b>Total new capital appropriations</b>	<b>23,922</b>	<b>16,153</b>	<b>11,134</b>	<b>11,308</b>	<b>11,410</b>
<b>Provided for:</b>					
Purchase of non-financial assets	23,922	16,153	11,134	11,308	11,410
<b>Total Items</b>	<b>23,922</b>	<b>16,153</b>	<b>11,134</b>	<b>11,308</b>	<b>11,410</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB <sup>(a)</sup>	23,922	16,153	11,134	11,308	11,410
<b>TOTAL</b>	<b>23,922</b>	<b>16,153</b>	<b>11,134</b>	<b>11,308</b>	<b>11,410</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	23,922	16,153	11,134	11,308	11,410
<b>Total cash used to acquire assets</b>	<b>23,922</b>	<b>16,153</b>	<b>11,134</b>	<b>11,308</b>	<b>11,410</b>

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years Departmental Capital Budgets (DCB)

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

	Asset Category				Total \$'000
	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'000	
<b>As at 1 July 2025</b>					
Gross book value	28,664	23,752	47,668	82,446	182,530
Gross book value - ROU assets	175,559	154	-	-	175,713
Accumulated depreciation/amortisation and impairment	(17,320)	(9,033)	-	(43,632)	(69,985)
Accumulated depreciation/amortisation and impairment - ROU assets	(127,580)	(60)	-	-	(127,640)
<b>Opening net book balance</b>	<b>59,323</b>	<b>14,813</b>	<b>47,668</b>	<b>38,814</b>	<b>160,618</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation ordinary annual services <sup>(a)</sup>	244	3,900	-	12,009	16,153
<b>Total additions</b>	<b>244</b>	<b>3,900</b>	<b>-</b>	<b>12,009</b>	<b>16,153</b>
<b>Other movements</b>					
Depreciation/amortisation expense	(3,690)	(4,354)	(142)	(8,492)	(16,678)
Depreciation/amortisation on ROU assets	(11,463)	(15)	-	-	(11,478)
<b>Total other movements</b>	<b>(15,153)</b>	<b>(4,369)</b>	<b>(142)</b>	<b>(8,492)</b>	<b>(28,156)</b>
<b>As at 30 June 2026</b>					
Gross book value	28,908	27,652	47,668	94,455	198,683
Gross book value - ROU assets	175,559	154	-	-	175,713
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)
<b>Closing net book balance</b>	<b>44,414</b>	<b>14,344</b>	<b>47,526</b>	<b>42,331</b>	<b>148,615</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No.1) 2025-26* and *Appropriation Bill (No.3) 2025-26* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Employee benefits	20,207	16,856	16,887	16,832	16,832
Suppliers	639,493	727,953	647,793	636,082	659,907
Subsidies	1,128,641	547,934	555,401	516,829	529,322
Grants	4,685,593	5,205,018	5,986,725	5,937,734	6,213,966
Depreciation and amortisation <sup>(a)</sup>	59,035	47,173	47,173	47,173	47,173
Finance costs	88,900	77,046	56,495	60,872	71,857
Write-down and impairment of assets	107,735	-	62,323	65,608	60,474
Payments to corporate entities	2,420,340	2,918,869	2,750,525	2,813,553	2,860,763
Other expenses	9,365	77,598	77,598	77,598	77,598
<b>Total expenses administered on behalf of Government</b>	<b>9,159,309</b>	<b>9,618,447</b>	<b>10,200,920</b>	<b>10,172,281</b>	<b>10,537,892</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Taxation revenue</b>					
Other taxes	33,069	27,307	27,307	27,307	27,307
<b>Total taxation revenue</b>	<b>33,069</b>	<b>27,307</b>	<b>27,307</b>	<b>27,307</b>	<b>27,307</b>
<b>Non-taxation revenue</b>					
Revenue from contracts with customers	50,249	24,002	24,062	23,364	22,867
Fees and fines	153,521	209,840	207,667	203,306	192,790
Interest	202,152	181,513	216,615	240,961	257,075
Dividends	-	9,500	3,000	35,900	54,900
Rental income	4,349	6,186	4,657	4,135	4,657
Royalties	-	1,200	1,200	1,200	1,200
Other revenue	22,600	102,655	119,365	132,633	143,020
<b>Total non-taxation revenue</b>	<b>432,871</b>	<b>534,896</b>	<b>576,566</b>	<b>641,499</b>	<b>676,509</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>465,940</b>	<b>562,203</b>	<b>603,873</b>	<b>668,806</b>	<b>703,816</b>
<b>Total own-source income administered on behalf of Government</b>	<b>8,693,369</b>	<b>9,056,244</b>	<b>9,597,047</b>	<b>9,503,475</b>	<b>9,834,076</b>
<b>Net cost of/(contribution by) services</b>	<b>(8,693,369)</b>	<b>(9,056,244)</b>	<b>(9,597,047)</b>	<b>(9,503,475)</b>	<b>(9,834,076)</b>
<b>Surplus/(deficit) before income tax</b>	<b>(8,693,369)</b>	<b>(9,056,244)</b>	<b>(9,597,047)</b>	<b>(9,503,475)</b>	<b>(9,834,076)</b>
<b>Surplus/(deficit) after income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Items not subject to subsequent reclassification to profit or loss</b>					
Changes in asset revaluation surplus	(498,476)	-	-	-	-
<b>Total other comprehensive income</b>	<b>(498,476)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(9,191,845)</b>	<b>(9,056,244)</b>	<b>(9,597,047)</b>	<b>(9,503,475)</b>	<b>(9,834,076)</b>

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Bill (No. 3) revenue appropriations for the administered depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate Administered Capital Budget (ACB) provided through Appropriation Act (No. 1) or Bill (No. 3) equity appropriations. For information regarding ACBs, please refer to Table 3.11 Administered Capital Budget Statement.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	49,093	49,456	49,456	49,456	49,456
Trade and Other Receivables	3,809,647	4,504,628	4,946,177	5,356,272	5,687,598
Investments	44,314,039	47,858,856	50,512,521	51,337,368	53,435,633
<b>Total financial assets</b>	<b>48,172,779</b>	<b>52,412,940</b>	<b>55,508,154</b>	<b>56,743,096</b>	<b>59,172,687</b>
<b>Non-financial assets</b>					
Land and buildings	324,841	330,559	317,598	324,551	316,874
Property, plant and equipment	479,802	523,892	598,943	627,389	610,194
Heritage and cultural assets	201,869	199,770	197,710	197,621	197,595
Intangibles	79,235	81,830	100,210	101,355	101,445
Inventories	3,677	3,677	3,677	3,677	3,677
Other non-financial assets	3,688	3,688	3,688	3,688	3,688
<b>Total non-financial assets</b>	<b>1,093,112</b>	<b>1,143,416</b>	<b>1,221,826</b>	<b>1,258,281</b>	<b>1,233,473</b>
<b>Total assets administered on behalf of Government</b>	<b>49,265,891</b>	<b>53,556,356</b>	<b>56,729,980</b>	<b>58,001,377</b>	<b>60,406,160</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	354,297	352,790	352,790	352,790	352,790
Subsidies	15,989	260,277	269,854	280,266	291,556
Grants	28,260	29,546	30,323	30,323	30,323
Other payables	3,408	3,408	3,408	3,408	3,408
<b>Total payables</b>	<b>401,954</b>	<b>646,021</b>	<b>656,375</b>	<b>666,787</b>	<b>678,077</b>
<b>Provisions</b>					
Employee provisions	4,632	4,632	4,632	4,632	4,632
Other provisions	1,003,255	114,347	112,064	112,064	112,064
<b>Total provisions</b>	<b>1,007,887</b>	<b>118,979</b>	<b>116,696</b>	<b>116,696</b>	<b>116,696</b>
<b>Total liabilities administered on behalf of Government</b>	<b>1,409,841</b>	<b>765,000</b>	<b>773,071</b>	<b>783,483</b>	<b>794,773</b>
<b>Net assets/(liabilities)</b>	<b>47,856,050</b>	<b>52,791,356</b>	<b>55,956,909</b>	<b>57,217,894</b>	<b>59,611,387</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Revenue from contracts with customers	48,096	239,028	235,386	229,805	219,314
Fees and Fines	139,292	-	-	-	-
Interest	197	98,846	114,062	154,361	226,106
Dividends	-	9,500	3,000	35,900	54,900
Taxes	33,069	27,307	27,307	27,307	27,307
Rental Income	2,822	-	-	-	-
Royalties	1,638	-	-	-	-
Net GST received	104,218	1,978	2,174	-	-
Other	20,945	34,639	37,113	37,113	36,113
<b>Total cash received</b>	<b>350,277</b>	<b>411,298</b>	<b>419,042</b>	<b>484,486</b>	<b>563,740</b>
<b>Cash used</b>					
Grant	4,809,603	5,220,732	5,985,948	5,937,734	6,213,966
Subsidies paid	288,880	341,514	324,865	276,359	278,083
Suppliers	752,242	729,482	647,793	636,082	659,907
Net GST paid	-	1,978	2,174	-	-
Employees	19,356	16,856	16,887	16,832	16,832
Payments to corporate entities	2,420,340	2,918,869	2,750,525	2,813,553	2,860,763
Other	8,920	77,598	77,598	77,598	77,598
<b>Total cash used</b>	<b>8,299,341</b>	<b>9,307,029</b>	<b>9,805,790</b>	<b>9,758,158</b>	<b>10,107,149</b>
<b>Net cash from/(used by) operating activities</b>	<b>(7,949,064)</b>	<b>(8,895,731)</b>	<b>(9,386,748)</b>	<b>(9,273,672)</b>	<b>(9,543,409)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Repayments of advances and loans	385,247	39,504	34,035	89,595	151,419
Interest	55,531	-	-	-	-
<b>Total cash received</b>	<b>440,778</b>	<b>39,504</b>	<b>34,035</b>	<b>89,595</b>	<b>151,419</b>
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	30,942	97,478	125,583	83,628	22,365
Purchase of Land and Buildings	3,299	-	-	-	-
Purchase of heritage and cultural assets	2,340	-	-	-	-
Advances and loans made	627,108	675,380	409,680	441,850	475,000
Investments	2,952,724	3,544,817	2,653,665	824,847	2,098,265
<b>Total cash used</b>	<b>3,616,413</b>	<b>4,317,675</b>	<b>3,188,928</b>	<b>1,350,325</b>	<b>2,595,630</b>
<b>Net cash from/(used by) investing activities</b>	<b>(3,175,635)</b>	<b>(4,278,171)</b>	<b>(3,154,893)</b>	<b>(1,260,730)</b>	<b>(2,444,211)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Other	243,815	3,725,972	2,726,814	772,891	2,084,603
<b>Total cash received</b>	<b>243,815</b>	<b>3,725,972</b>	<b>2,726,814</b>	<b>772,891</b>	<b>2,084,603</b>
<b>Cash used</b>					
Other	-	-	-	3,688	8,931
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,688</b>	<b>8,931</b>

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Net cash from/(used by) financing activities</b>	<b>243,815</b>	<b>3,725,972</b>	<b>2,726,814</b>	<b>769,203</b>	<b>2,075,672</b>
<b>Net increase/(decrease) in cash held</b>	<b>(10,880,884)</b>	<b>(9,447,930)</b>	<b>(9,814,827)</b>	<b>(9,765,199)</b>	<b>(9,911,948)</b>
Cash and cash equivalents at beginning of reporting period	57,250	49,093	49,456	49,456	49,456
Cash from Official Public Account for:					
- Appropriations	11,659,088	9,896,992	10,267,300	10,316,264	10,598,823
<i>Total cash from Official Public Account</i>	<i>11,659,088</i>	<i>9,896,992</i>	<i>10,267,300</i>	<i>10,316,264</i>	<i>10,598,823</i>
Cash to Official Public Account for:					
- Appropriations	(786,361)	(448,699)	(452,473)	(551,065)	(686,875)
<i>Total cash to Official Public Account</i>	<i>(786,361)</i>	<i>(448,699)</i>	<i>(452,473)</i>	<i>(551,065)</i>	<i>(686,875)</i>
<b>Cash and cash equivalents at end of reporting period</b>	<b>49,093</b>	<b>49,456</b>	<b>49,456</b>	<b>49,456</b>	<b>49,456</b>

Prepared on Australian Accounting Standards basis.

**Table 3.11: Schedule of administered capital budget (for the period ended 30 June)**

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act 1 and Bill 3 (ACB)	29,920	29,998	16,538	20,504	20,780
Administered Assets and Liabilities - Act 2 and Bill 4	3,973,949	3,080,521	1,977,929	872,863	2,314,038
<b>Total new capital appropriations</b>	<b>4,003,869</b>	<b>3,110,519</b>	<b>1,994,467</b>	<b>893,367</b>	<b>2,334,818</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	29,920	305,539	153,688	82,483	22,275
<i>Other Items</i>	3,973,949	2,804,980	1,840,779	810,884	2,312,543
<b>Total Items</b>	<b>4,003,869</b>	<b>3,110,519</b>	<b>1,994,467</b>	<b>893,367</b>	<b>2,334,818</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>(a)</sup>	67,338	1,392,461	265,084	54,150	1,532
Funded by capital appropriation - ACB <sup>(b)</sup>	30,140	42,395	46,541	29,478	20,833
<b>TOTAL</b>	<b>97,478</b>	<b>1,434,856</b>	<b>311,625</b>	<b>83,628</b>	<b>22,365</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total accrual purchases	97,478	1,434,856	311,625	83,628	22,365
<b>Total cash used to acquire assets</b>	<b>97,478</b>	<b>1,434,856</b>	<b>311,625</b>	<b>83,628</b>	<b>22,365</b>

Prepared on Australian Accounting Standards basis.

- (a) Includes proposed Appropriation Bill (No. 4), current Appropriation Act (No. 2) and prior year Appropriation Act No. 2/4/6 (inclusive of Supply Act arrangements).
- (b) Includes purchases from current and previous years' Administered Capital Budgets (ACBs).

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

	Asset category					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2025</b>						
Gross book value	80,729	246,528	478,160	201,871	79,242	1,086,530
Gross book value - ROU assets	-	-	2,433	-	-	2,433
Accumulated depreciation/amortisation and impairment	-	(2,416)	(74)	(2)	(7)	(2,499)
Accumulated depreciation/amortisation and impairment - ROU assets	-	-	(718)	-	-	(718)
<b>Opening net book balance</b>	<b>80,729</b>	<b>244,112</b>	<b>479,801</b>	<b>201,869</b>	<b>79,235</b>	<b>1,085,746</b>
<b>CAPITAL ASSET ADDITIONS</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation equity <sup>(a)</sup>	13,005	1,850	79,690	338	2,595	97,478
<b>Total additions</b>	<b>13,005</b>	<b>1,850</b>	<b>79,690</b>	<b>338</b>	<b>2,595</b>	<b>97,478</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	(9,137)	(35,599)	(2,437)	-	(47,173)
<b>Total other movements</b>	<b>-</b>	<b>(9,137)</b>	<b>(35,599)</b>	<b>(2,437)</b>	<b>-</b>	<b>(47,173)</b>
<b>As at 30 June 2026</b>						
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)
Accumulate depreciation/ amortisation and impairment - ROU assets	-	-	(718)	-	-	(718)
<b>Closing net book balance</b>	<b>93,734</b>	<b>236,825</b>	<b>523,892</b>	<b>199,770</b>	<b>81,830</b>	<b>1,136,051</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to Administered Assets and Liabilities appropriations provided through Annual Appropriation Act (No. 2) 2025-2026, Supply Act (No.2) 2025-2026 and Appropriation Bill (No. 4) 2025-2026, including Collection Development Acquisition Budget.

# **Australian Communications and Media Authority**

## **Additional Estimates Statement**



# 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 that Australians are exposed to, such as the impact of exposure to mis and disinformation online and threats of identity theft.

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

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

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

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

	<i>Actual available appropriation</i>	Estimate as at Budget <sup>(a)</sup>	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
<b>Departmental</b>				
Annual appropriations - ordinary annual services <sup>(b)</sup>				
Prior year appropriations available <sup>(c)</sup>	61,426	61,426	2,502	63,928
Departmental appropriation	155,640	167,782	(424)	167,358
s74 External Revenue <sup>(d)</sup>	1,679	290	758	1,048
Departmental capital budget <sup>(e)</sup>	18,867	14,979	500	15,479
Annual appropriations - other services - non-operating				
Prior year appropriations available <sup>(c)</sup>	640	-	640	640
<b>Total departmental annual appropriations</b>	<b>238,252</b>	<b>244,477</b>	<b>3,976</b>	<b>248,453</b>
Special accounts <sup>(f)</sup>				
Opening balance	6,475	1,597	1,387	2,984
Appropriation receipts <sup>(g)</sup>	51,449	63,396	(908)	62,488
<b>Total special accounts</b>	<b>57,924</b>	<b>64,993</b>	<b>479</b>	<b>65,472</b>
less departmental appropriations drawn from annual/special appropriations and credited to special accounts	54,940	63,396	(908)	62,488
<b>Total departmental resourcing</b>	<b>241,236</b>	<b>246,074</b>	<b>5,363</b>	<b>251,437</b>
<b>Administered</b>				
Annual appropriations - ordinary annual services <sup>(b)</sup>				
Prior year appropriations available <sup>(c)</sup>	500	-	-	-
Outcome 1	2,000	2,500	(750)	1,750
<b>Total administered annual appropriations</b>	<b>2,500</b>	<b>2,500</b>	<b>(750)</b>	<b>1,750</b>
Administered special appropriations				
Outcome 1 <sup>(h)</sup>	3,425	8,300	-	8,300
<b>Total administered special appropriations</b>	<b>3,425</b>	<b>8,300</b>	<b>-</b>	<b>8,300</b>
<b>Total administered resourcing</b>	<b>5,925</b>	<b>10,800</b>	<b>(750)</b>	<b>10,050</b>
<b>Total resourcing for the ACMA</b>	<b>247,161</b>	<b>256,874</b>	<b>4,613</b>	<b>261,487</b>
			<i>Actual</i>	
			2024-25	2025-26
<b>Average staffing level (number)</b>			654	704

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) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026. 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).

- (b) *Appropriation Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 1) 2024–2025* and *Appropriation Act (No. 3) 2024–2025*.
- (c) Excludes \$2.207m withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (d) Estimated external revenue receipts under section 74 of the *PGPA Act*.
- (e) Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) Excludes trust moneys, such as those held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1. Please also see Table 2.1.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- (g) Amounts credited to the special account(s) from the ACMA's annual and special appropriations.
- (h) Includes section 77 refunds under the *PGPA Act* which are not included as expenditure.

### 1.3 Entity measures

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

**Table 1.2: ACMA 2025-26 measures since the Budget**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Receipt measures</b>					
Regional Broadband Scheme	1.1				
Administered receipts		-	(34,145)	(35,551)	(37,079)
<b>Total</b>		-	<b>(34,145)</b>	<b>(35,551)</b>	<b>(37,079)</b>
Supporting Connectivity	1.2				
Administered receipts		-	-	2,321	6,691
<b>Total</b>		-	-	<b>2,321</b>	<b>6,691</b>
<b>Total receipt measures</b>					
Administered		-	(34,145)	(33,230)	(30,388)
<b>Total</b>		-	<b>(34,145)</b>	<b>(33,230)</b>	<b>(30,388)</b>
<b>Payment measures</b>					
Supporting Connectivity	1.2				
Departmental payments <sup>(a)</sup>		2,321	6,691	7,153	7,236
<b>Total</b>		<b>2,321</b>	<b>6,691</b>	<b>7,153</b>	<b>7,236</b>
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1; 1.2; 1.3				
Departmental payments <sup>(b)</sup>		(2,245)	(5,702)	(5,423)	(5,220)
<b>Total</b>		<b>(2,245)</b>	<b>(5,702)</b>	<b>(5,423)</b>	<b>(5,220)</b>
<b>Total payment measures</b>					
Departmental		76	989	1,730	2,016
<b>Total</b>		<b>76</b>	<b>989</b>	<b>1,730</b>	<b>2,016</b>

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

(a) This measure includes capital funding of \$1.7million to cover the period 2025-26 to 2028-29.

(b) This is a cross-portfolio measure. The full measure description and package details appear in the Appendix A of MYEFO 2025-26 as 'various agencies' under the cross-portfolio section.

### 1.4 Additional estimates, resourcing and variations to outcomes

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

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

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Movement of Funds</b>					
Net increase	1.3	-	1,000	-	-
(Net decrease)	1.3	(750)	-	-	-
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>(750)</b>	<b>1,000</b>	<b>-</b>	<b>-</b>
<b>Departmental</b>					
<b>Annual appropriations</b>					
Supporting Connectivity	1.2	2,321	6,691	7,153	7,236
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	All	(2,245)	(5,702)	(5,423)	(5,220)
<b>Changes in Parameters</b>					
Net increase	All	-	-	317	156
(Net decrease)	All	-	(158)	-	-
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>76</b>	<b>831</b>	<b>2,047</b>	<b>2,172</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>(674)</b>	<b>1,831</b>	<b>2,047</b>	<b>2,172</b>

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

## 1.5 Breakdown of additional estimates by appropriation bill

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

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

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Administered items</b>					
<b>Outcome 1</b>					
A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice	2,000	2,500	2,500	-	-
<b>Total administered</b>	<b>2,000</b>	<b>2,500</b>	<b>2,500</b>	-	-
<b>Departmental programs</b>					
<b>Outcome 1</b>					
A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice	174,507	180,516	182,837	2,321	-
<b>Total departmental<sup>(a)</sup></b>	<b>174,507</b>	<b>180,516</b>	<b>182,837</b>	<b>2,321</b>	-
<b>Total administered and departmental</b>	<b>176,507</b>	<b>183,016</b>	<b>185,337</b>	<b>2,321</b>	-

a) Departmental Capital Budgets are appropriated through *Appropriation Acts (No.1 and 3)*. They form part of ordinary annual services and are not separately identified in the Appropriation Acts. The *Appropriation Bill No. 3* included a Departmental Capital Budget component of \$15,479 (\$'000) for '2025–26 Revised', and \$500 (\$'000) for 'Additional Estimates' columns.

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

ACMA is not seeking any additional appropriation through Appropriation Bill (No.4).

## Section 2: Revisions to outcomes and planned performance

### 2.1 Changes to outcome and program structures

There has been no revision to the outcome or program structure of ACMA as a result of the additional estimates since the publication of the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

### 2.2 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

There has been no change to linked programs for Outcome 1 resulting from decisions made since the 2025-26 Budget. Details of the ACMA’s linked programs can be found in the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts Portfolio Budget Statements.

#### 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 2.2.1 Budgeted expenses for Outcome 1**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 1.1: Communications regulation, planning and licensing</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	50	50	50	50
<b>Administered total</b>	<b>-</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>
Departmental expenses					
Departmental appropriations	44,789	48,155	47,313	47,909	48,318
s74 External Revenue <sup>(a)</sup>	234	282	282	282	282
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	5,583	7,153	7,150	7,135	7,125
<b>Departmental total</b>	<b>50,606</b>	<b>55,591</b>	<b>54,746</b>	<b>55,327</b>	<b>55,725</b>
<b>Total expenses for program 1.1</b>	<b>50,606</b>	<b>55,641</b>	<b>54,796</b>	<b>55,377</b>	<b>55,775</b>

**Table 2.2.1 Budgeted expenses for Outcome 1 (continued)**

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 1.2: Consumer safeguards, education and information</b>					
Administered expenses					
Special appropriations					
<i>Telecommunications Act 1997</i> <sup>(c)</sup>	-	300	300	300	300
<b>Administered total</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
Departmental expenses					
Departmental appropriation	47,867	52,993	56,340	55,928	56,388
s74 External Revenue <sup>(a)</sup>	216	261	261	261	261
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	5,153	6,603	6,600	6,587	6,577
<b>Departmental total</b>	<b>53,236</b>	<b>59,856</b>	<b>63,200</b>	<b>62,775</b>	<b>63,226</b>
<b>Total expenses for Program 1.2</b>	<b>53,236</b>	<b>60,156</b>	<b>63,500</b>	<b>63,075</b>	<b>63,526</b>
<b>Program 1.3: Office of the eSafety Commissioner</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,979	1,750	3,500	-	-
<b>Administered total</b>	<b>1,979</b>	<b>1,750</b>	<b>3,500</b>	<b>-</b>	<b>-</b>
Departmental expenses					
Departmental appropriation	61,799	66,474	59,565	57,650	54,414
s74 External Revenue <sup>(a)</sup>	1,114	390	300	-	-
Special accounts					
Appropriation receipts <sup>(d)</sup> less expenses made from appropriations credited to special accounts <sup>(e)</sup>	49,126 (49,126)	59,386 (59,386)	52,493 (52,493)	50,578 (50,578)	47,342 (47,342)
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	1,749	1,687	514	373	12
<b>Departmental total</b>	<b>64,662</b>	<b>68,551</b>	<b>60,379</b>	<b>58,023</b>	<b>54,426</b>
<b>Total expenses for Program 1.3</b>	<b>66,641</b>	<b>70,301</b>	<b>63,879</b>	<b>58,023</b>	<b>54,426</b>

**Table 2.2.1 Budgeted expenses for Outcome 1 (continued)**

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,979	1,800	3,550	50	50
Special appropriations <sup>(c)</sup>	-	300	300	300	300
<b>Administered total</b>	<b>1,979</b>	<b>2,100</b>	<b>3,850</b>	<b>350</b>	<b>350</b>
Departmental expenses					
Departmental appropriation	154,455	167,622	163,218	161,487	159,120
s74 External Revenue <sup>(a)</sup>	1,564	933	843	543	543
Special accounts					
Appropriation receipts <sup>(d)</sup>	49,126	59,386	52,493	50,578	47,342
less expenses made from appropriations credited to special accounts <sup>(e)</sup>	(49,126)	(59,386)	(52,493)	(50,578)	(47,342)
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	12,485	15,443	14,264	14,095	13,714
<b>Departmental total</b>	<b>168,504</b>	<b>183,998</b>	<b>178,325</b>	<b>176,125</b>	<b>173,377</b>
<b>Total expenses for Outcome 1</b>	<b>170,483</b>	<b>186,098</b>	<b>182,175</b>	<b>176,475</b>	<b>173,727</b>
Outcome 1:					
Program 1.3: Office of the eSafety Commissioner	(250)	(750)	1,000	-	-
<b>Total movement of administered funds</b>	<b>(250)</b>	<b>(750)</b>	<b>1,000</b>	<b>-</b>	<b>-</b>
	2024-25	2025-26			
<b>Average staffing level (number)</b>	654	704			

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 2013.
- (b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses and amortisation expense.
- (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.

**Performance measure for Outcome 1**

There has been no change to performance measures for Outcome 1 resulting from decisions made since the 2025-26 Budget. Details of the ACMA’s performance measures can be found in the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts Portfolio Statements.

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

### 3.1 Special account flows and balances

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

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

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Closing balance \$'000
Special Account by Determination - Australian Communications and Media Authority SOETM Special Account 2022 -s78 PGPA Act (A)	1				
<b>2025-26</b>		<b>879</b>	<b>50</b>	<b>(50)</b>	<b>879</b>
2024-25		634	258	(13)	879
Special Account by Act - Online Safety Special Account - s190 Online Safety Act 2021 (D)	1				
<b>2025-26</b>		<b>2,984</b>	<b>62,488</b>	<b>(62,488)</b>	<b>2,984</b>
2024-25		6,475	51,449	(54,940)	2,984
<b>Total special accounts 2025-26 Budget estimate</b>		<b>3,863</b>	<b>62,538</b>	<b>(62,538)</b>	<b>3,863</b>
<i>Total special accounts 2024-25 actual</i>		7,109	51,707	(54,953)	3,863

(A) = Administered

(D) = Departmental

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted 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 2025-26 and the forward estimates, excluding depreciation and amortisation expenses, and adjustments for leases under the AASB 16 Leases accounting standard.

Expenses and revenue from the government have increased since the 2025–26 Budget due to new measures in the 2025–26 MYEFO (including indexation).

The comprehensive Income Statement (showing net cost of services) for the periods ended 30 June (Table 3.2) reflects the impacts of these changes.

#### 3.2.2 Budgeted financial statements

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	95,608	108,942	111,940	113,080	112,355
Suppliers	52,801	51,819	43,841	41,962	42,836
Depreciation and amortisation <sup>(a)</sup>	19,253	22,166	20,923	19,694	17,193
Finance costs	549	1,071	1,621	1,389	993
Impairment loss on financial instruments	203	-	-	-	-
Write-down and impairment of assets	91	-	-	-	-
<b>Total expenses</b>	<b>168,505</b>	<b>183,998</b>	<b>178,325</b>	<b>176,125</b>	<b>173,377</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Revenue from contracts with customers	1,422	754	664	364	364
Other revenue	142	179	179	179	179
<b>Total own-source revenue</b>	<b>1,564</b>	<b>933</b>	<b>843</b>	<b>543</b>	<b>543</b>
<b>Gains</b>					
Other gains	115	115	115	115	115
<b>Total gains</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>
<b>Total own-source income</b>	<b>1,679</b>	<b>1,048</b>	<b>958</b>	<b>658</b>	<b>658</b>
<b>Net (cost of)/contribution by services</b>	<b>(166,826)</b>	<b>(182,950)</b>	<b>(177,367)</b>	<b>(175,467)</b>	<b>(172,719)</b>
Revenue from Government	155,640	167,358	162,342	160,795	158,338
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(11,186)</b>	<b>(15,592)</b>	<b>(15,025)</b>	<b>(14,672)</b>	<b>(14,381)</b>

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	5,406				
<b>Total other comprehensive income</b>	<b>5,406</b>	-	-	-	-
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(5,780)</b>	<b>(15,592)</b>	<b>(15,025)</b>	<b>(14,672)</b>	<b>(14,381)</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(5,780)</b>	<b>(15,592)</b>	<b>(15,025)</b>	<b>(14,672)</b>	<b>(14,381)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) <sup>(a)</sup>	12,485	15,443	14,264	14,095	13,714
plus: depreciation/amortisation expenses for ROU assets <sup>(b)</sup>	6,767	6,723	6,659	5,599	3,479
less: lease principal repayments <sup>(b)</sup>	(7,370)	(6,574)	(5,898)	(5,022)	(2,812)
<b>Net Cash Operating Surplus/(Deficit)</b>	<b>6,102</b>	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

(b) Applies to Right of Use (ROU) leases under AASB 16 Leases.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
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
<b>Total financial assets</b>	<b>65,089</b>	<b>65,089</b>	<b>65,089</b>	<b>65,089</b>	<b>65,089</b>
<b>Non-financial assets</b>					
Land and buildings	37,990	51,929	42,063	33,017	26,325
Property, plant and equipment	4,526	4,682	4,869	5,121	5,550
Intangibles	41,390	44,481	43,380	41,849	40,397
Other non-financial assets	3,436	3,436	3,436	3,436	3,436
<b>Total non-financial assets</b>	<b>87,342</b>	<b>104,528</b>	<b>93,748</b>	<b>83,423</b>	<b>75,708</b>
<b>Total assets</b>	<b>152,431</b>	<b>169,617</b>	<b>158,837</b>	<b>148,512</b>	<b>140,797</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	5,354	5,354	5,354	5,354	5,354
Other payables	2,942	2,942	2,942	2,942	2,942
<b>Total payables</b>	<b>8,296</b>	<b>8,296</b>	<b>8,296</b>	<b>8,296</b>	<b>8,296</b>
<b>Interest bearing liabilities</b>					
Leases	18,473	35,772	29,875	24,853	22,041
<b>Total interest bearing liabilities</b>	<b>18,473</b>	<b>35,772</b>	<b>29,875</b>	<b>24,853</b>	<b>22,041</b>
<b>Provisions</b>					
Employee provisions	26,523	26,523	26,523	26,523	26,523
Make good provisions	1,615	1,615	1,615	1,615	1,615
<b>Total provisions</b>	<b>28,138</b>	<b>28,138</b>	<b>28,138</b>	<b>28,138</b>	<b>28,138</b>
<b>Total liabilities</b>	<b>54,907</b>	<b>72,206</b>	<b>66,309</b>	<b>61,287</b>	<b>58,475</b>
<b>Net assets</b>	<b>97,524</b>	<b>97,411</b>	<b>92,528</b>	<b>87,225</b>	<b>82,322</b>
<b>EQUITY</b>					
Contributed equity	203,423	218,438	228,581	237,950	247,428
Reserves	8,424	8,425	8,424	8,424	8,424
Accumulated deficit	(114,323)	(129,452)	(144,477)	(159,149)	(173,530)
<b>Total Equity</b>	<b>97,524</b>	<b>97,411</b>	<b>92,528</b>	<b>87,225</b>	<b>82,322</b>

Prepared on Australian Accounting Standards basis.

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

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2025</b>				
Balance carried forward from previous period	(114,323)	8,424	203,423	97,524
<b>Adjusted opening balance</b>	<b>(114,323)</b>	<b>8,424</b>	<b>203,423</b>	<b>97,524</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(15,129)	-	-	(15,129)
<b>Total comprehensive income</b>	<b>(15,129)</b>	<b>-</b>	<b>-</b>	<b>(15,129)</b>
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	15,016	15,016
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>15,016</b>	<b>15,016</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>(129,452)</b>	<b>8,424</b>	<b>218,439</b>	<b>97,411</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(129,452)</b>	<b>8,424</b>	<b>218,439</b>	<b>97,411</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	148,486	167,358	162,342	160,795	158,338
Sale of goods and rendering of services	1,658	754	664	364	364
Net GST received	7,353	7,500	7,500	7,500	7,500
Other	142	179	179	179	179
<b>Total cash received</b>	<b>157,639</b>	<b>175,791</b>	<b>170,685</b>	<b>168,838</b>	<b>166,381</b>
<b>Cash used</b>					
Employees	91,491	108,942	111,940	113,080	112,355
Suppliers	60,152	59,204	51,226	49,347	50,221
Section 74 receipts transferred to OPA	450	-	-	-	-
Interest payments on lease liability	396	1,071	1,621	1,389	993
<b>Total cash used</b>	<b>152,489</b>	<b>169,217</b>	<b>164,787</b>	<b>163,816</b>	<b>163,569</b>
<b>Net cash from/(used by) operating activities</b>	<b>5,150</b>	<b>6,574</b>	<b>5,898</b>	<b>5,022</b>	<b>2,812</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	21,108	15,479	10,143	9,369	9,478
<b>Total cash used</b>	<b>21,108</b>	<b>15,479</b>	<b>10,143</b>	<b>9,369</b>	<b>9,478</b>
<b>Net cash from/(used by) investing activities</b>	<b>(21,108)</b>	<b>(15,479)</b>	<b>(10,143)</b>	<b>(9,369)</b>	<b>(9,478)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Equity Injections	627	-	-	-	-
Departmental Capital Budget	20,602	15,479	10,143	9,369	9,478
<b>Total cash received</b>	<b>21,229</b>	<b>15,479</b>	<b>10,143</b>	<b>9,369</b>	<b>9,478</b>
<b>Cash used</b>					
Principal payments on lease liability	7,370	6,574	5,898	5,022	2,812
<b>Total cash used</b>	<b>7,370</b>	<b>6,574</b>	<b>5,898</b>	<b>5,022</b>	<b>2,812</b>
<b>Net cash from/(used by) financing activities</b>	<b>13,859</b>	<b>8,905</b>	<b>4,245</b>	<b>4,347</b>	<b>6,666</b>
<b>Net increase/(decrease) in cash held</b>	<b>(2,099)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	9,027	6,928	6,928	6,928	6,928
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>6,928</b>	<b>6,928</b>	<b>6,928</b>	<b>6,928</b>	<b>6,928</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 and Bill 3 (DCB)	18,867	15,479	10,143	9,369	9,478
<b>Total new capital appropriations</b>	<b>18,867</b>	<b>15,479</b>	<b>10,143</b>	<b>9,369</b>	<b>9,478</b>
<b>Provided for:</b>					
Purchase of non-financial assets	18,867	15,479	10,143	9,369	9,478
<b>Total Items</b>	<b>18,867</b>	<b>15,479</b>	<b>10,143</b>	<b>9,369</b>	<b>9,478</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB <sup>(a)</sup>	20,602	15,479	10,143	9,369	9,478
Funded internally from departmental resources <sup>(b)</sup>	627	-	-	-	-
<b>TOTAL</b>	<b>21,229</b>	<b>15,479</b>	<b>10,143</b>	<b>9,369</b>	<b>9,478</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	21,229	15,479	10,143	9,369	9,478
<b>Total cash used to acquire assets</b>	<b>21,229</b>	<b>15,479</b>	<b>10,143</b>	<b>9,369</b>	<b>9,478</b>

Prepared on Australian Accounting Standards basis.

- (a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
- (b) Does not include annual finance lease costs. Includes purchases from current and previous years' Equity Injection.

**Table 3.7: Statement of departmental asset movements (Budget Year 2025-26)**

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2025</b>					
Gross book value	1,820	35,400	8,520	94,054	139,794
Gross book value - ROU assets	-	31,165	-	-	31,165
Accumulated depreciation/ amortisation and impairment	-	(22,475)	(3,994)	(52,664)	(79,133)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(7,920)	-	-	(7,920)
<b>Opening net book balance</b>	<b>1,820</b>	<b>36,170</b>	<b>4,526</b>	<b>41,390</b>	<b>83,906</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation ordinary annual services (a)	-	370	1,514	13,595	15,479
By purchase - appropriation ordinary annual services - ROU assets	-	23,873	-	-	23,873
<b>Total additions</b>	<b>-</b>	<b>24,243</b>	<b>1,514</b>	<b>13,595</b>	<b>39,352</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(3,581)	(1,358)	(10,504)	(15,443)
Depreciation/amortisation on ROU assets	-	(6,723)	-	-	(6,723)
<b>Total other movements</b>	<b>-</b>	<b>(10,304)</b>	<b>(1,358)</b>	<b>(10,504)</b>	<b>(22,166)</b>
<b>As at 30 June 2026</b>					
Gross book value	<b>1,820</b>	<b>35,770</b>	<b>10,034</b>	<b>107,649</b>	<b>155,273</b>
Gross book value - ROU assets	<b>-</b>	<b>55,038</b>	<b>-</b>	<b>-</b>	<b>55,038</b>
Accumulated depreciation/ amortisation and impairment	<b>-</b>	<b>(26,056)</b>	<b>(5,352)</b>	<b>(63,168)</b>	<b>(94,576)</b>
Accumulated depreciation/amortisation and impairment - ROU assets	<b>-</b>	<b>(14,643)</b>	<b>-</b>	<b>-</b>	<b>(14,643)</b>
<b>Closing net book balance</b>	<b>1,820</b>	<b>50,109</b>	<b>4,682</b>	<b>44,481</b>	<b>101,092</b>

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No.1) 2025-26* and *Appropriation Bill (No.3) 2025-26* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	-	300	300	300	300
Grants	1,979	1,750	3,500	-	-
Other expenses	-	50	50	50	50
<b>Total expenses administered on behalf of Government</b>	<b>1,979</b>	<b>2,100</b>	<b>3,850</b>	<b>350</b>	<b>350</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Taxation revenue</b>					
Other taxes <sup>(a)</sup>	1,283,356	679,081	722,105	732,603	749,283
<b>Total taxation revenue</b>	<b>1,283,356</b>	<b>679,081</b>	<b>722,105</b>	<b>732,603</b>	<b>749,283</b>
<b>Non-taxation revenue</b>					
Sale of goods and rendering of services	15,895	22,129	15,302	12,922	12,922
Fees and fines	62,392	42,224	39,816	40,320	44,718
Interest	787	396	-	-	-
<b>Total non-taxation revenue</b>	<b>79,074</b>	<b>64,749</b>	<b>55,118</b>	<b>53,242</b>	<b>57,640</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>1,362,430</b>	<b>743,830</b>	<b>777,223</b>	<b>785,845</b>	<b>806,923</b>
<b>Gains</b>					
Resource received free of charge <sup>(b)</sup>	2,091,618	-	-	-	-
Reversal of impairment of receivables	4,431	-	-	-	-
<b>Total gains administered on behalf of Government</b>	<b>2,096,049</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income administered on behalf of Government</b>	<b>3,458,479</b>	<b>743,830</b>	<b>777,223</b>	<b>785,845</b>	<b>806,923</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>3,456,500</b>	<b>741,730</b>	<b>773,373</b>	<b>785,495</b>	<b>806,573</b>

Prepared on Australian Accounting Standards basis.

(a) The decrease in 2025-26 and onwards reflects the Government decision to reduce the overall Regional Broadband Scheme (RBS) charge from 1 July 2025.

(b) The 2024-25 gain is a result of the commencement of 850/900MHz spectrum licences. The winning bidders paid the full amount of the auction price in 2023-24 before the licences commenced.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,270	1,270	1,270	1,270	1,270
Taxation receivables <sup>(a)</sup>	835,124	227,386	236,485	246,375	257,102
Trade and other receivables <sup>(b)</sup>	162,667	31,462	31,462	31,462	31,462
<b>Total financial assets</b>	<b>999,061</b>	<b>260,118</b>	<b>269,217</b>	<b>279,107</b>	<b>289,834</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Other payables	46,388	46,388	46,388	46,388	46,388
<b>Total payables</b>	<b>46,388</b>	<b>46,388</b>	<b>46,388</b>	<b>46,388</b>	<b>46,388</b>
<b>Total liabilities administered on behalf of Government</b>	<b>46,388</b>	<b>46,388</b>	<b>46,388</b>	<b>46,388</b>	<b>46,388</b>
<b>Net assets/(liabilities)</b>	<b>952,673</b>	<b>213,730</b>	<b>222,829</b>	<b>232,719</b>	<b>243,446</b>

Prepared on Australian Accounting Standards basis.

- (a) The decrease in 2025-26 and onwards reflects the Government decision to reduce the overall Regional Broadband Scheme (RBS) charge from 1 July 2025.
- (b) The sale of the 26 GHz spectrum results in the recognition of a finance lease receivable, which is reduced through the expected instalment payments made by the winning auction bidders, the last instalment payment to be made in 2025-26.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sale of goods and rendering of services	20,396	46,000	43,592	44,096	48,494
Rental Income <sup>(a)</sup>	130,814	131,205	-	-	-
Interest <sup>(a)</sup>	787	396	-	-	-
Taxes <sup>(b)</sup>	453,466	458,121	492,046	492,654	498,607
Fees	31,514	17,559	10,732	8,352	8,352
Fines	30,508	794	794	794	794
Net GST received	616	-	-	-	-
<b>Total cash received</b>	<b>668,101</b>	<b>654,075</b>	<b>547,164</b>	<b>545,896</b>	<b>556,247</b>
<b>Cash used</b>					
Grants	1,087	1,750	3,500	-	-
Suppliers	-	300	300	300	300
Other	-	50	50	50	50
<b>Total cash used</b>	<b>1,087</b>	<b>2,100</b>	<b>3,850</b>	<b>350</b>	<b>350</b>
<b>Net cash from / (used by) operating activities</b>	<b>667,014</b>	<b>651,975</b>	<b>543,314</b>	<b>545,546</b>	<b>555,897</b>
<b>Net increase/(decrease) in cash held</b>	<b>667,014</b>	<b>651,975</b>	<b>543,314</b>	<b>545,546</b>	<b>555,897</b>
Cash and cash equivalents at beginning of reporting period	941	1,270	1,270	1,270	1,270
Cash from Official Public Account for:					
- Appropriations <sup>(c)</sup>	4,227	2,050	3,800	300	300
- Special Accounts	13	50	50	50	50
<b>Total cash from Official Public Account</b>	<b>4,240</b>	<b>2,100</b>	<b>3,850</b>	<b>350</b>	<b>350</b>
Cash to Official Public Account for:					
- Appropriations <sup>(c)</sup>	(670,667)	(654,025)	(547,114)	(545,846)	(556,197)
- Special Accounts	(258)	(50)	(50)	(50)	(50)
<b>Total cash to Official Public Account</b>	<b>(670,925)</b>	<b>(654,075)</b>	<b>(547,164)</b>	<b>(545,896)</b>	<b>(556,247)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>1,270</b>	<b>1,270</b>	<b>1,270</b>	<b>1,270</b>	<b>1,270</b>

Prepared on Australian Accounting Standards basis.

- (a) Approximately \$130 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) The ongoing decrease reflects the government decision to reduce the overall Regional Broadband Scheme (RBS) charge from 1 July 2025.
- (c) Excludes receipts and payments through Special Appropriations for refunds under the PGPA Act — section 77.



**National Capital Authority**

**Additional  
Estimates Statement**



# 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 focused 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**

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

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

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

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2024-25 \$'000</i>	<i>2025-26 \$'000</i>	<i>2025-26 \$'000</i>	<i>2025-26 \$'000</i>
<b>Departmental</b>				
Annual appropriations - ordinary annual services <sup>(a)</sup>				
Prior year appropriations available <sup>(b)</sup>	9,184	10,319	-	10,319
Departmental appropriation	10,326	10,238	(196)	10,042
s74 External Revenue <sup>(c)</sup>	6,320	3,489	-	3,489
Departmental capital budget <sup>(d)</sup>	719	729	-	729
Total departmental annual appropriations	26,549	24,775	(196)	24,579
<b>Total departmental resourcing</b>	<b>26,549</b>	<b>24,775</b>	<b>(196)</b>	<b>24,579</b>
<b>Administered</b>				
Annual appropriations - ordinary annual services <sup>(a)</sup>				
Outcome 1	21,006	22,408	-	22,408
Administered capital budget	15,600	15,958	2,500	18,458
Annual appropriations - other services- non-operating				
Prior year appropriations available <sup>(e)</sup>	54,307	36,792	-	36,792
Administered assets and liabilities <sup>(f)</sup>	12,758	22,940	-	22,940
Total administered annual appropriations	103,671	98,098	2,500	100,598
Total administered special appropriations <sup>(g)</sup>	25	25	-	25
<b>Total administered resourcing</b>	<b>103,696</b>	<b>98,123</b>	<b>2,500</b>	<b>100,623</b>
<b>Total resourcing for National Capital Authority</b>	<b>130,245</b>	<b>122,898</b>	<b>2,304</b>	<b>125,202</b>
			<i>Actual</i>	<i>2025-26</i>
<b>Average staffing level (number)</b>			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 Act (No. 1) 2025-26* and *Appropriation Bill (No. 3) 2025-26*.

(b) Excludes \$0.189m withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*. Estimate as at Budget has been adjusted to reflect the actual balance and/or approved amount carried from previous years or annual appropriations (Refer to Note 5.1 Appropriations in the NCA's 2024-25 Annual report).

(c) Estimated external revenue receipts under section 74 of the PGPA Act.

(d) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(e) Estimate as at Budget has been adjusted to reflect the actual balance and/or approved Movement of Funds from previous years.

(f) *Appropriation Act (No. 2) 2024-25* and *Appropriation Bill (No. 4) 2025-26*.

(g) Repayments not provided for under other appropriations.

### 1.3 Entity measures

Table 1.2 summarises new government measures taken since the 2025–26 Budget with the affected program identified.

**Table 1.2: NCA 2025-26 measures since the Budget**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Payment measures</b>					
	Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses <sup>(a)</sup>				
	Departmental payments	(196)	(445)	(442)	(423)
	<b>Total</b>	<b>(196)</b>	<b>(445)</b>	<b>(442)</b>	<b>(423)</b>
	Major and Local Community Infrastructure				
	Administered payments <sup>(b)</sup>	2,500	47,030	14,080	-
	<b>Total</b>	<b>2,500</b>	<b>47,030</b>	<b>14,080</b>	<b>-</b>
<b>Total payment measures</b>					
	Administered	2,500	47,030	14,080	-
	Departmental	(196)	(445)	(442)	(423)
	<b>Total</b>	<b>2,304</b>	<b>46,585</b>	<b>13,638</b>	<b>(423)</b>

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

- (a) This is a cross-portfolio measure. The full measure description and package details appear in the Appendix A of MYEFO 2025-26 as 'various agencies' under the cross-portfolio sections.
- (b) Measure relates to a decision as part of the 2025–26 MYEFO. This measure comprises of \$10 million over two years from 2025-26 to improve the safety and useability of public spaces around Lake Burley Griffin in the Australian Capital Territory along with \$53.6 million over two years from 2026-27 in additional funding for the Commonwealth Avenue Bridge upgrade and Scrivener Dam Dissipator Strengthening works in the Australian Capital Territory.

## 1.4 Additional estimates, resourcing and variations to outcomes

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

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

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
Major and Local Community Infrastructure Projects	1.2	2,500	47,030	14,080	-
<b>Movement of Funds</b>					
Capital Funding	1.2	(36,411)	52,594	37,566	-
<b>Changes in Parameters</b>					
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>(33,911)</b>	<b>99,508</b>	<b>51,606</b>	<b>(41)</b>
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses		(196)	(445)	(442)	(423)
<b>Changes in Parameters</b>					
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>(196)</b>	<b>(478)</b>	<b>(453)</b>	<b>(434)</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>(34,107)</b>	<b>99,030</b>	<b>51,153</b>	<b>(475)</b>

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

## 1.5 Breakdown of additional estimates by appropriation bill

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

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

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Administered items</b>					
Outcome 1 - To 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	36,606	38,366	40,866	2,500	-
<b>Total administered</b>	<b>36,606</b>	<b>38,366</b>	<b>40,866</b>	<b>2,500</b>	<b>-</b>
<b>Departmental programs</b>					
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	11,045	10,967	10,771	-	(196)
<b>Total departmental</b>	<b>11,045</b>	<b>10,967</b>	<b>10,771</b>	<b>-</b>	<b>(196)</b>
<b>Total administered and departmental</b>	<b>47,651</b>	<b>49,333</b>	<b>51,637</b>	<b>2,500</b>	<b>(196)</b>

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

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Non-operating</b>					
Administered assets and liabilities	12,758	22,940	22,940	-	-
<b>Total non-operating</b>	<b>12,758</b>	<b>22,940</b>	<b>22,940</b>	<b>-</b>	<b>-</b>
<b>Total other services</b>	<b>12,758</b>	<b>22,940</b>	<b>22,940</b>	<b>-</b>	<b>-</b>

## Section 2: Revisions to outcomes and planned performance

### 2.1 Changes to outcome and program structures

There has been no revision to the NCA's outcome and program structures since the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements and the 2025-26 National Capital Authority Corporate Plan.

### 2.2 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**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 1.1: National Capital Functions</b>					
Departmental expenses					
Departmental appropriation	10,326	10,042	10,006	10,206	10,365
s74 External Revenue <sup>(a)</sup>	5,364	4,606	4,233	4,102	4,105
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	1,555	1,601	1,595	1,595	1,595
<b>Departmental total</b>	<b>17,245</b>	<b>16,249</b>	<b>15,834</b>	<b>15,903</b>	<b>16,065</b>
<b>Total expenses for program 1.1</b>	<b>17,245</b>	<b>16,249</b>	<b>15,834</b>	<b>15,903</b>	<b>16,065</b>
<b>Program 1.2: National Capital Estate</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	21,049	22,408	23,718	24,959	26,170
Special appropriations <i>Public Governance, Performance and Accountability Act 2013</i>	25	25	25	25	25
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	43,947	40,974	41,552	41,570	41,598
<b>Administered total</b>	<b>65,021</b>	<b>63,407</b>	<b>65,295</b>	<b>66,554</b>	<b>67,793</b>
<b>Total expenses for program 1.2</b>	<b>65,021</b>	<b>63,407</b>	<b>65,295</b>	<b>66,554</b>	<b>67,793</b>

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

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	21,049	22,408	23,718	24,959	26,170
Special appropriations	25	25	25	25	25
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	43,947	40,974	41,552	41,570	41,598
<b>Administered total</b>	<b>65,021</b>	<b>63,407</b>	<b>65,295</b>	<b>66,554</b>	<b>67,793</b>
Departmental expenses					
Departmental appropriation	10,326	10,042	10,006	10,206	10,365
s74 External Revenue <sup>(a)</sup>	5,364	4,606	4,233	4,102	4,105
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	1,555	1,601	1,595	1,595	1,595
<b>Departmental total</b>	<b>17,245</b>	<b>16,249</b>	<b>15,834</b>	<b>15,903</b>	<b>16,065</b>
<b>Total expenses for Outcome 1</b>	<b>82,266</b>	<b>79,656</b>	<b>81,129</b>	<b>82,457</b>	<b>83,858</b>

	2024-25	2025-26
<b>Average staffing level (number)</b>	68	68

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- (b) Expenses not requiring appropriation in the Budget year 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 nil appropriation impact fund movement.
- Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

**Performance measure for Outcome 1**

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 1 are outlined in the 2025–26 Infrastructure, Transport, Regional Development, Communications and the Arts Portfolio Budget Statements and the 2025–26 National Capital Authority Corporate Plan.

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

### 3.1 Special account flows and balances

The NCA does not maintain Special Accounts.

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

The NCA reported a net cash operating surplus of \$0.7 million in 2024-25, adjusted for depreciation and amortisation expenses.

The NCA is budgeting for a break-even operating result in 2025-26 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 PALM Act, along with events revenue and rental income.

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 \$32.0 million in 2025-26.

In 2025-26, the NCA will receive appropriation of \$22.4 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 2025-26, the NCA estimates an investment of \$78.2 million in new and existing assets, comprising:

- \$18.5 million from the administered capital budget to replace and upgrade existing administered assets
- \$59.7 million from the assets and liabilities appropriation for the Commonwealth Avenue Bridge Upgrade and Scrivener Dam Dissipator Strengthening project

## 3.2.2 Budgeted financial statements

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

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	9,058	8,826	8,494	8,601	8,845
Suppliers	6,251	5,565	5,482	5,444	5,362
Depreciation and amortisation	1,851	1,853	1,853	1,853	1,853
Finance costs	3	5	5	5	5
Write-down and impairment of assets	82	-	-	-	-
<b>Total expenses</b>	<b>17,245</b>	<b>16,249</b>	<b>15,834</b>	<b>15,903</b>	<b>16,065</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	4,409	4,606	4,233	4,102	4,105
Other revenue	105	105	105	105	105
<b>Total own-source revenue</b>	<b>4,514</b>	<b>4,711</b>	<b>4,338</b>	<b>4,207</b>	<b>4,210</b>
<b>Total own-source income</b>	<b>4,514</b>	<b>4,711</b>	<b>4,338</b>	<b>4,207</b>	<b>4,210</b>
<b>Net (cost of)/contribution by services</b>	<b>(12,731)</b>	<b>(11,538)</b>	<b>(11,496)</b>	<b>(11,696)</b>	<b>(11,855)</b>
Revenue from Government	10,326	10,042	10,006	10,206	10,365
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(2,405)</b>	<b>(1,496)</b>	<b>(1,490)</b>	<b>(1,490)</b>	<b>(1,490)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	1,630	-	-	-	-
<b>Total other comprehensive income</b>	<b>1,630</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(775)</b>	<b>(1,496)</b>	<b>(1,490)</b>	<b>(1,490)</b>	<b>(1,490)</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(775)</b>	<b>(1,496)</b>	<b>(1,490)</b>	<b>(1,490)</b>	<b>(1,490)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) <sup>(a)</sup>	1,455	1,413	1,413	1,413	1,813
plus: depreciation/amortisation expenses for ROU assets <sup>(b)</sup>	396	440	440	440	40
less: lease principal repayments <sup>(b)</sup>	401	357	363	363	363
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>675</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

(b) Applies to leases under AASB 16 Leases.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	177	177	177	177	177
Trade and other receivables	10,434	10,435	10,435	10,435	10,435
<b>Total financial assets</b>	<b>10,611</b>	<b>10,612</b>	<b>10,612</b>	<b>10,612</b>	<b>10,612</b>
<b>Non-financial assets</b>					
Land and buildings <sup>(a)</sup>	19,161	18,189	19,328	18,538	17,388
Property, plant and equipment	2,019	1,932	1,808	1,735	2,181
Heritage and cultural assets	214	229	244	239	234
Intangibles	1,204	1,124	1,091	857	473
Other non-financial assets	224	242	196	196	196
<b>Total non-financial assets</b>	<b>22,822</b>	<b>21,716</b>	<b>22,667</b>	<b>21,565</b>	<b>20,472</b>
<b>Total assets</b>	<b>33,433</b>	<b>32,328</b>	<b>33,279</b>	<b>32,177</b>	<b>31,084</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	445	545	645	645	645
Other payables	8,645	8,670	8,511	8,511	8,511
<b>Total payables</b>	<b>9,090</b>	<b>9,215</b>	<b>9,156</b>	<b>9,156</b>	<b>9,156</b>
<b>Interest bearing liabilities</b>					
Leases	407	50	1,798	1,435	1,072
<b>Total interest bearing liabilities</b>	<b>407</b>	<b>50</b>	<b>1,798</b>	<b>1,435</b>	<b>1,072</b>
<b>Provisions</b>					
Employee provisions	2,929	2,823	2,836	2,836	2,836
<b>Total provisions</b>	<b>2,929</b>	<b>2,823</b>	<b>2,836</b>	<b>2,836</b>	<b>2,836</b>
<b>Total liabilities</b>	<b>12,426</b>	<b>12,088</b>	<b>13,790</b>	<b>13,427</b>	<b>13,064</b>
<b>Net assets</b>	<b>21,007</b>	<b>20,240</b>	<b>19,489</b>	<b>18,750</b>	<b>18,020</b>
<b>EQUITY*</b>					
Contributed equity	22,330	23,059	23,798	24,549	25,309
Reserves	14,152	14,152	14,152	14,152	14,152
Retained surplus / (accumulated deficit)	(15,475)	(16,971)	(18,461)	(19,951)	(21,441)
<b>Total Equity</b>	<b>21,007</b>	<b>20,240</b>	<b>19,489</b>	<b>18,750</b>	<b>18,020</b>

Prepared on Australian Accounting Standards basis.

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

(a) Includes ROU assets as defined under AASB16 Leases

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

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2025</b>				
Balance carried forward from previous period	(15,475)	14,152	22,330	21,007
<b>Adjusted opening balance</b>	<b>(15,475)</b>	<b>14,152</b>	<b>22,330</b>	<b>21,007</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(1,496)	-	-	(1,496)
<b>Total comprehensive income</b>	<b>(1,496)</b>	<b>-</b>	<b>-</b>	<b>(1,496)</b>
of which:				
Attributable to the Australian Government	(1,496)	-	-	(1,496)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	729	729
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>729</b>	<b>729</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>(16,971)</b>	<b>14,152</b>	<b>23,059</b>	<b>20,240</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(16,971)</b>	<b>14,152</b>	<b>23,059</b>	<b>20,240</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	9,201	10,042	10,006	10,206	10,365
Sale of goods and rendering of services	5,725	4,530	4,245	4,102	4,105
Net GST received	(114)	-	-	-	-
Other	(42)	-	-	-	-
<b>Total cash received</b>	<b>14,770</b>	<b>14,572</b>	<b>14,251</b>	<b>14,308</b>	<b>14,470</b>
<b>Cash used</b>					
Employees	8,575	8,832	8,652	8,601	8,845
Suppliers	6,267	5,378	5,231	5,339	5,257
Net GST paid	(5)	-	-	-	-
Interest payments on lease liability	3	5	5	5	5
Other	32	-	-	-	-
<b>Total cash used</b>	<b>14,872</b>	<b>14,215</b>	<b>13,888</b>	<b>13,945</b>	<b>14,107</b>
<b>Net cash from / (used by) operating activities</b>	<b>(102)</b>	<b>357</b>	<b>363</b>	<b>363</b>	<b>363</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	206	729	739	751	760
<b>Total cash used</b>	<b>206</b>	<b>729</b>	<b>739</b>	<b>751</b>	<b>760</b>
<b>Net cash from / (used by) investing activities</b>	<b>(206)</b>	<b>(729)</b>	<b>(739)</b>	<b>(751)</b>	<b>(760)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	719	729	739	751	760
<b>Total cash received</b>	<b>719</b>	<b>729</b>	<b>739</b>	<b>751</b>	<b>760</b>
<b>Cash used</b>					
Principal payments on lease liability	401	357	363	363	363
<b>Total cash used</b>	<b>401</b>	<b>357</b>	<b>363</b>	<b>363</b>	<b>363</b>
<b>Net cash from/(used by) financing activities</b>	<b>318</b>	<b>372</b>	<b>376</b>	<b>388</b>	<b>397</b>
<b>Net increase/(decrease) in cash held</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	167	177	177	177	177
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>177</b>	<b>177</b>	<b>177</b>	<b>177</b>	<b>177</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 and Bill 3 (DCB)	719	729	739	751	760
<b>Total new capital appropriations</b>	<b>719</b>	<b>729</b>	<b>739</b>	<b>751</b>	<b>760</b>
<b>Provided for:</b>					
Purchase of non-financial assets	719	729	739	751	760
<b>Total Items</b>	<b>719</b>	<b>729</b>	<b>739</b>	<b>751</b>	<b>760</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB	719	729	739	751	760
<b>TOTAL</b>	<b>719</b>	<b>729</b>	<b>739</b>	<b>751</b>	<b>760</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	719	729	739	751	760
<b>Total cash used to acquire assets</b>	<b>719</b>	<b>729</b>	<b>739</b>	<b>751</b>	<b>760</b>

Prepared on Australian Accounting Standards basis.

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

	Asset Category				Total
	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2025</b>					
Gross book value	18,777	2,010	214	2,414	23,415
Gross book value - ROU assets	1,863	56	-	-	1,919
Accumulated depreciation/ amortisation and impairment	-	-	-	(1,210)	(1,210)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,479)	(47)	-	-	(1,526)
<b>Opening net book balance</b>	<b>19,161</b>	<b>2,019</b>	<b>214</b>	<b>1,204</b>	<b>22,598</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation ordinary annual services <sup>(a)</sup>	178	227	20	304	729
<b>Total additions</b>	<b>178</b>	<b>227</b>	<b>20</b>	<b>304</b>	<b>729</b>
<b>Other movements</b>					
Depreciation/amortisation expense	(766)	(305)	(5)	(384)	(1,460)
Depreciation/amortisation on ROU assets	(384)	(9)	-	-	(393)
<b>Total other movements</b>	<b>(1,150)</b>	<b>(314)</b>	<b>(5)</b>	<b>(384)</b>	<b>(1,853)</b>
<b>As at 30 June 2026</b>					
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	(766)	(305)	(5)	(1,594)	(2,670)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,863)	(56)	-	-	(1,919)
<b>Closing net book balance</b>	<b>18,189</b>	<b>1,932</b>	<b>229</b>	<b>1,124</b>	<b>21,474</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through *Annual Appropriation Act (No. 1) 2025–2026* and Appropriation Bill (No. 3) 2025–2026 for Departmental Capital Budget.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	21,074	22,433	23,743	24,984	26,195
Depreciation and amortisation <sup>(a)</sup>	38,880	38,974	39,552	39,570	39,598
Write-down and impairment of assets	5,067	2,000	2,000	2,000	2,000
<b>Total expenses administered on behalf of Government</b>	<b>65,021</b>	<b>63,407</b>	<b>65,295</b>	<b>66,554</b>	<b>67,793</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Non-taxation revenue</b>					
Sale of goods and rendering of services	24,222	31,446	32,188	33,049	33,909
Other revenue	715	515	586	603	621
<b>Total non-taxation revenue</b>	<b>24,937</b>	<b>31,961</b>	<b>32,774</b>	<b>33,652</b>	<b>34,530</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>24,937</b>	<b>31,961</b>	<b>32,774</b>	<b>33,652</b>	<b>34,530</b>
<b>Gains</b>					
Other gains	7	-	-	-	-
<b>Total gains administered on behalf of Government</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income administered on behalf of Government</b>	<b>24,944</b>	<b>31,961</b>	<b>32,774</b>	<b>33,652</b>	<b>34,530</b>
<b>Net cost of/(contribution by) services</b>	<b>(40,077)</b>	<b>(31,446)</b>	<b>(32,521)</b>	<b>(32,902)</b>	<b>(33,263)</b>
<b>Surplus/(deficit)</b>	<b>(40,477)</b>	<b>(31,446)</b>	<b>(32,521)</b>	<b>(32,902)</b>	<b>(33,263)</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(40,477)</b>	<b>(31,446)</b>	<b>(32,521)</b>	<b>(32,902)</b>	<b>(33,263)</b>

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Bill (No. 3) 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 Appropriation Act (No. 1) or Bill (No. 3) equity appropriations. For information regarding ACBs, please refer to Table 3.11 Administered Capital Budget Statement.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	269	269	269	269	269
Trade and other receivables	2,557	2,557	2,557	2,557	2,557
<b>Total financial assets</b>	<b>2,826</b>	<b>2,826</b>	<b>2,826</b>	<b>2,826</b>	<b>2,826</b>
<b>Non-financial assets</b>					
Land and buildings	724,143	722,656	721,044	719,414	717,756
Property, plant and equipment	662,359	704,781	784,429	816,121	795,956
Heritage and cultural assets	81,962	80,883	79,783	78,683	77,583
Intangibles	1,702	1,062	422	-	-
Other non-financial assets	85	85	85	85	85
<b>Total non-financial assets</b>	<b>1,470,251</b>	<b>1,509,467</b>	<b>1,585,763</b>	<b>1,614,303</b>	<b>1,591,380</b>
<b>Total assets administered on behalf of Government</b>	<b>1,473,077</b>	<b>1,512,293</b>	<b>1,588,589</b>	<b>1,617,129</b>	<b>1,594,206</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	5,931	5,931	5,931	5,931	5,931
Other payables	17,829	17,829	17,829	17,829	17,829
<b>Total payables</b>	<b>23,760</b>	<b>23,760</b>	<b>23,760</b>	<b>23,760</b>	<b>23,760</b>
<b>Total liabilities administered on behalf of Government</b>	<b>23,760</b>	<b>23,760</b>	<b>23,760</b>	<b>23,760</b>	<b>23,760</b>
<b>Net assets/(liabilities)</b>	<b>1,449,317</b>	<b>1,488,533</b>	<b>1,564,829</b>	<b>1,593,369</b>	<b>1,570,446</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sale of goods and rendering of services	23,587	31,446	32,188	33,049	33,909
Net GST received	91	-	-	-	-
Other	102	515	586	603	621
<b>Total cash received</b>	<b>23,780</b>	<b>31,961</b>	<b>32,774</b>	<b>33,652</b>	<b>34,530</b>
<b>Cash used</b>					
Suppliers	21,135	22,433	23,743	24,984	26,195
Net GST paid	198	-	-	-	-
<b>Total cash used</b>	<b>21,333</b>	<b>22,433</b>	<b>23,743</b>	<b>24,984</b>	<b>26,195</b>
<b>Net cash from / (used by) operating activities</b>	<b>2,447</b>	<b>9,528</b>	<b>9,031</b>	<b>8,668</b>	<b>8,335</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	25,436	78,190	115,848	68,110	16,675
<b>Total cash used</b>	<b>25,436</b>	<b>78,190</b>	<b>115,848</b>	<b>68,110</b>	<b>16,675</b>
<b>Net cash from / (used by) investing activities</b>	<b>(25,436)</b>	<b>(78,190)</b>	<b>(115,848)</b>	<b>(68,110)</b>	<b>(16,675)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(22,989)</b>	<b>(68,662)</b>	<b>(106,817)</b>	<b>(59,442)</b>	<b>(8,340)</b>
Cash and cash equivalents at beginning of reporting period	78	269	269	269	269
Cash from Official Public Account for:					
- Appropriations	50,686	100,623	139,591	93,094	42,870
<b>Total cash from Official Public Account</b>	<b>50,686</b>	<b>100,623</b>	<b>139,591</b>	<b>93,094</b>	<b>42,870</b>
Cash to Official Public Account for:					
- Transfers to other entities (Finance Whole-of-Government)	27,506	31,961	32,774	33,652	34,530
<b>Total cash to Official Public Account</b>	<b>27,506</b>	<b>31,961</b>	<b>32,774</b>	<b>33,652</b>	<b>34,530</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>269</b>	<b>269</b>	<b>269</b>	<b>269</b>	<b>269</b>

Prepared on Australian Accounting Standards basis.

**Table 3.11: Schedule of administered capital budget (for the period ended 30 June)**

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act 1 and Bill 3 (ACB)	15,600	18,458	23,716	16,464	16,675
Administered Assets and Liabilities - Act 2 and Bill 4	12,758	22,940	60,138	14,080	-
<b>Total new capital appropriations</b>	<b>28,358</b>	<b>41,398</b>	<b>83,854</b>	<b>30,544</b>	<b>16,675</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>28,358</i>	<i>41,398</i>	<i>83,854</i>	<i>30,544</i>	<i>16,675</i>
<b>Total Items</b>	<b>28,358</b>	<b>41,398</b>	<b>83,854</b>	<b>30,544</b>	<b>16,675</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>(a)</sup>	12,758	59,732	92,132	51,646	-
Funded by capital appropriation (ACB) <sup>(b)</sup>	15,600	18,458	23,716	16,464	16,675
<b>TOTAL</b>	<b>28,358</b>	<b>78,190</b>	<b>115,848</b>	<b>68,110</b>	<b>16,675</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total accrual purchases	28,358	78,190	115,848	68,110	16,675
<b>Total cash used to acquire assets</b>	<b>28,358</b>	<b>78,190</b>	<b>115,848</b>	<b>68,110</b>	<b>16,675</b>

Prepared on Australian Accounting Standards basis.

(a) Includes proposed Appropriation Bill (No. 4), current Appropriation Act (No. 2) and prior year Appropriation Act No. 2/4/6 (inclusive of Supply Act arrangements).

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

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

	Asset Category					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2025</b>						
Gross book value	691,245	32,898	662,359	81,962	3,230	1,471,694
Accumulated depreciation/ amortisation and impairment	-	-	-	-	(1,528)	(1,528)
<b>Opening net book balance</b>	<b>691,245</b>	<b>32,898</b>	<b>662,359</b>	<b>81,962</b>	<b>1,702</b>	<b>1,470,166</b>
<b>Capital ASSET ADDITIONS</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation equity <sup>(a)</sup>	-	-	59,732	-	-	59,732
By purchase - appropriation ordinary annual services <sup>(b)</sup>	-	500	17,358	500	100	18,458
<b>Total additions</b>	<b>-</b>	<b>500</b>	<b>77,090</b>	<b>500</b>	<b>100</b>	<b>78,190</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	(1,213)	(34,668)	(1,579)	(740)	(38,200)
Depreciation/amortisation on ROU assets	(774)	-	-	-	-	(774)
<b>Total other movements</b>	<b>(774)</b>	<b>(1,213)</b>	<b>(34,668)</b>	<b>(1,579)</b>	<b>(740)</b>	<b>(38,974)</b>
<b>As at 30 June 2026</b>						
Gross book value	691,245	33,398	739,449	82,462	3,330	1,549,884
Accumulated depreciation/ amortisation and impairment	-	(1,213)	(34,668)	(1,579)	(2,268)	(39,728)
Accumulated depreciation/amortisation and impairment - ROU assets	(774)	-	-	-	-	(774)
<b>Closing net book balance</b>	<b>690,471</b>	<b>32,185</b>	<b>704,781</b>	<b>80,883</b>	<b>1,062</b>	<b>1,509,382</b>

Prepared on Australian Accounting Standards basis.

(a) Includes proposed Appropriation Bill (No. 4), current Appropriation Act (No. 2) and prior year Appropriation Act No. 2/4/6 (inclusive of Supply Act arrangements).

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

# **National Gallery of Australia**

## **Additional Estimates Statement**



# 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 (the National Gallery) is Australia's leading visual arts institution and recognised as the heart of the nation's visual culture, representing Australia's people, its ideas and aesthetic expression, histories and broader relationship to the world through its art. The National Gallery reaches Australia's people and supports federal government policy and agenda through its base in Canberra, national and international touring exhibition program, extensive collection loan programs, online education and outreach programs and cultural diplomacy role.

#### Vision

To be the reference point for art in Australia, inspiring all people to explore, experience and learn.

#### 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
- 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
- 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

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

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

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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
<b>Opening balance/cash reserves at 1 July</b>	41,797	42,343	-	<b>42,343</b>
<b>Funds from Government</b>				
Annual appropriations - ordinary annual services <sup>(a)</sup>				
Outcome 1	69,917	72,666	9,123	81,789
Annual appropriations - other services <sup>(b)</sup>				
Equity injection	42,243	22,709	5,957	28,666
<b>Total annual appropriations</b>	<b>112,160</b>	<b>95,375</b>	<b>15,080</b>	<b>110,455</b>
<b>Total funds from Government</b>	<b>112,160</b>	<b>95,375</b>	<b>15,080</b>	<b>110,455</b>
<b>Funds from other sources</b>				
Interest	10,776	6,119	322	6,441
Sale of goods and services	5,386	3,296	(431)	2,865
Dividends	319	800	-	-
Contributions	13,807	14,326	-	-
Other	3,117	950	-	950
<b>Total funds from other sources</b>	<b>33,405</b>	<b>25,491</b>	<b>(109)</b>	<b>25,382</b>
<b>Total net resourcing for National Gallery</b>	<b>187,362</b>	<b>163,209</b>	<b>14,971</b>	<b>178,180</b>

	Actual	2025-26
	2024-25	
<b>Average staffing level (number)</b>	217	217

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

- (a) *Appropriation Act (No. 1) 2025-2026* and Appropriation Bill (No. 3) 2025-2026. Actual Available Appropriation column reflects entity's 2024-25 annual report and encompasses *Appropriation Act (No. 1) 2024-2025*.
- (b) *Appropriation Act (No. 2) 2025-2026* and Appropriation Bill (No. 4) 2025-2026. Actual Available Appropriation column reflects the entity's 2024-25 annual report and encompasses *Appropriation Act (No. 2) 2024-2025*.

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 Entity measures

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

**Table 1.2: National Gallery 2025-26 measures since the Budget**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Payment measures</b>					
National Gallery of Australia - Fixing the Roof and Future Building Repairs	1.1				
Departmental payments <sup>(a)</sup>		15,080	-	-	-
<b>Total</b>		<b>15,080</b>	-	-	-
<b>Total payment measures</b>					
Departmental		15,080	-	-	-
<b>Total</b>		<b>15,080</b>	-	-	-

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

(a) Funding of \$195.7 million over four years from 2025–26 (and an additional \$24.0 million in 2029–30) to fix the roof of the National Gallery, support ongoing operations during the repairs and develop an initial business case to inform future capital works. \$15.1 million is provided in 2025-26 with the remaining amounts held in the contingency reserve (\$84.7 million in 2026-27, \$55.1 million in 2027-28, \$40.8 million in 2028-29, \$24.0 million in 2029-30).

### 1.4 Additional estimates, resourcing and variations to outcomes

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

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

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
National Gallery of Australia - Fixing the Roof and Future Building Repairs	1.1	15,080	-	-	-
<b>Changes in Parameters</b>					
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>15,080</b>	<b>(225)</b>	<b>(73)</b>	<b>(74)</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>15,080</b>	<b>(225)</b>	<b>(73)</b>	<b>(74)</b>

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

### 1.5 Breakdown of additional estimates by appropriation bill

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

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

	2024-25 Available \$'000	2025-26 Budget <sup>(a)</sup> \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental programs</b>					
<b>Outcome 1</b>					
Increased understanding, knowledge and enjoyment of the visual arts by providing access to, and information about, works of art locally, nationally and internationally	69,917	72,666	81,789	9,123	-
<b>Total departmental</b>	<b>69,917</b>	<b>72,666</b>	<b>81,789</b>	<b>9,123</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>69,917</b>	<b>72,666</b>	<b>81,789</b>	<b>9,123</b>	<b>-</b>

(a) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026. 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).

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

	2024-25 Available \$'000	2025-26 Budget <sup>(a)</sup> \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Non-operating</b>					
Equity injections					
Equity injections	42,243	22,709	28,666	5,957	-
<b>Total non-operating</b>	<b>42,243</b>	<b>22,709</b>	<b>28,666</b>	<b>5,957</b>	<b>-</b>
<b>Total other services</b>	<b>42,243</b>	<b>22,709</b>	<b>28,666</b>	<b>5,957</b>	<b>-</b>

(a) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026. 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).

## Section 2: Revisions to outcomes and planned performance

### 2.1 Changes to outcome and program structures

There has been no revision to the outcome or program structure of the National Gallery as a result of the additional estimates since the publication of the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

### 2.2 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 2.2.1 Budgeted expenses for Outcome 1**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 1.1: Collection development, management, access and promotion</b>					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	69,917	81,789	73,571	72,081	72,653
Expenses not requiring appropriation in the budget year <sup>(a)</sup>	21,282	18,759	18,567	18,489	18,847
Revenues from other independent sources <sup>(b)</sup>	17,579	22,882	22,521	19,945	19,274
<b>Total expenses for Program 1.1</b>	<b>108,778</b>	<b>123,430</b>	<b>114,659</b>	<b>110,515</b>	<b>110,774</b>
<b>Outcome 1 totals by appropriation type</b>					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	69,917	81,789	73,571	72,081	72,653
Expenses not requiring appropriation in the budget year <sup>(a)</sup>	21,282	18,759	18,567	18,489	18,847
Revenues from other independent sources <sup>(b)</sup>	17,579	22,882	22,521	19,945	19,274
<b>Total expenses for Outcome 1</b>	<b>108,778</b>	<b>123,430</b>	<b>114,659</b>	<b>110,515</b>	<b>110,774</b>
	2024-25	2025-26			
<b>Average staffing level (number)</b>	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.

(b) Revenue from independent sources includes non-cash revenue associated with sponsorship-in-kind arrangements.

### **Performance measure for Outcome 1**

There has been no change to the performance criteria for Outcome 1 resulting from the decisions made since the 2025-26 Budget. The National Gallery's detailed performance measures are located in the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

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

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

#### **Estimates of special account flows and balances**

The National Gallery does not have any special accounts.

### **3.2 Budgeted financial statements**

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

At the 2025-26 Mid-Year Economic and Fiscal Outlook the National Gallery received funding of \$195.7 million over four years from 2025–26 (and an additional \$24.0 million in 2029–30) under the measure National Gallery of Australia - Fixing the Roof and Future Building Repairs, part of which has been placed in the Contingency Reserve. Funding of \$15.1 million will be provided in 2025-26 with the remaining held in the contingency reserve (\$84.7 million in 2026-27, \$55.1 in million 2027-28, \$40.8 million in 2028-29, \$24.0 million in 2029-30) to fix the roof of the National Gallery, support ongoing operations during the repairs and develop an initial business case to inform future capital works.

### 3.2.2 Budgeted financial statements

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

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	36,829	38,609	39,595	39,479	40,761
Suppliers	37,238	48,612	38,860	34,770	33,385
Depreciation and amortisation	34,503	36,144	36,139	36,201	36,563
Write-down and impairment of assets	208	65	65	65	65
<b>Total expenses</b>	<b>108,778</b>	<b>123,430</b>	<b>114,659</b>	<b>110,515</b>	<b>110,774</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	5,386	2,865	2,423	1,308	1,336
Contributions	13,807	14,326	15,527	15,824	15,996
Interest	10,776	6,441	5,706	3,948	3,077
Dividends	319	800	800	800	800
Other	3,117	950	565	565	565
<b>Total own-source revenue</b>	<b>33,405</b>	<b>25,382</b>	<b>25,021</b>	<b>22,445</b>	<b>21,774</b>
<b>Gains</b>					
Sale of assets	35	-	-	-	-
Other	17,129	5,000	5,000	5,000	5,000
<b>Total gains</b>	<b>17,164</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Total own-source income</b>	<b>50,569</b>	<b>30,382</b>	<b>30,021</b>	<b>27,445</b>	<b>26,774</b>
<b>Net (cost of)/contribution by services</b>	<b>(58,209)</b>	<b>(93,048)</b>	<b>(84,638)</b>	<b>(83,070)</b>	<b>(84,000)</b>
Revenue from Government	69,917	81,789	73,571	72,081	72,653
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>11,708</b>	<b>(11,259)</b>	<b>(11,067)</b>	<b>(10,989)</b>	<b>(11,347)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	541,619	-	-	-	-
<b>Total other comprehensive income</b>	<b>541,619</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>553,327</b>	<b>(11,259)</b>	<b>(11,067)</b>	<b>(10,989)</b>	<b>(11,347)</b>

**Note: Impact of Net Cash Appropriation Arrangements**

	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>553,327</b>	<b>(11,259)</b>	<b>(11,067)</b>	<b>(10,989)</b>	<b>(11,347)</b>
plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations <sup>(a)</sup>	20,051	18,706	18,706	18,706	18,706
plus: depreciation/amortisation expenses for ROU assets <sup>(b)</sup>	2,055	2,158	2,153	2,215	2,577
less: lease principal repayments <sup>(b)</sup>	(824)	(2,105)	(2,292)	(2,432)	(2,436)
less: asset revaluation surplus	(541,619)	-	-	-	-
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>32,990</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the government introduced the net cash appropriation arrangement providing Designated Collection Institutions with a separate Collection Development Acquisition Budget (or CDAB) under *Appropriation Act (No. 2)* and Appropriation Bill (No. 4). This replaced revenue appropriations under *Appropriation Act (No. 1)* or Bill (No. 3) used for heritage and cultural depreciation expenses. For information regarding CDABs, refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	42,343	30,000	30,000	30,000	30,000
Trade and other receivables	4,439	3,140	2,920	2,393	2,132
Other investments	135,425	126,544	102,772	92,038	65,719
Other financial assets	33	33	33	33	33
<b>Total financial assets</b>	<b>182,240</b>	<b>159,717</b>	<b>135,725</b>	<b>124,464</b>	<b>97,884</b>
<b>Non-financial assets</b>					
Heritage and Cultural	7,410,700	7,418,038	7,425,687	7,433,614	7,441,784
Land and buildings	515,875	549,679	569,131	584,210	610,116
Property, plant and equipment	10,028	10,018	10,013	10,013	10,013
Intangibles	1,644	1,644	1,644	1,644	1,644
Inventories	772	585	585	585	585
Other non-financial assets	1,083	782	782	782	782
<b>Total non-financial assets</b>	<b>7,940,102</b>	<b>7,980,746</b>	<b>8,007,842</b>	<b>8,030,848</b>	<b>8,064,924</b>
Assets held for sale	-	-	-	-	-
<b>Total assets</b>	<b>8,122,342</b>	<b>8,140,463</b>	<b>8,143,567</b>	<b>8,155,312</b>	<b>8,162,808</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	3,771	6,358	5,082	4,547	4,348
Other payables	3,160	2,855	2,855	2,855	2,855
<b>Total payables</b>	<b>6,931</b>	<b>9,213</b>	<b>7,937</b>	<b>7,402</b>	<b>7,203</b>
<b>Interest bearing liabilities</b>					
Leases	6,354	4,249	1,957	5,554	4,772
<b>Total interest bearing liabilities</b>	<b>6,354</b>	<b>4,249</b>	<b>1,957</b>	<b>5,554</b>	<b>4,772</b>
<b>Provisions</b>					
Employee provisions	8,254	8,791	7,675	8,214	8,662
<b>Total provisions</b>	<b>8,254</b>	<b>8,791</b>	<b>7,675</b>	<b>8,214</b>	<b>8,662</b>
<b>Total liabilities</b>	<b>21,539</b>	<b>22,253</b>	<b>17,569</b>	<b>21,170</b>	<b>20,637</b>
<b>Net assets</b>	<b>8,100,803</b>	<b>8,118,210</b>	<b>8,125,998</b>	<b>8,134,142</b>	<b>8,142,171</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	541,069	569,735	588,590	607,723	627,099
Reserves	6,993,592	6,993,592	6,993,592	6,993,592	6,993,592
Retained surplus/(accumulated deficit)	566,142	554,883	543,816	532,827	521,480
<b>Total parent entity interest</b>	<b>8,100,803</b>	<b>8,118,210</b>	<b>8,125,998</b>	<b>8,134,142</b>	<b>8,142,171</b>
<b>Total Equity</b>	<b>8,100,803</b>	<b>8,118,210</b>	<b>8,125,998</b>	<b>8,134,142</b>	<b>8,142,171</b>

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2025</b>				
Balance carried forward from previous period	566,142	6,993,592	541,069	8,100,803
<b>Adjusted opening balance</b>	<b>566,142</b>	<b>6,993,592</b>	<b>541,069</b>	<b>8,100,803</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(11,259)	-	-	(11,259)
<b>Total comprehensive income</b>	<b>(11,259)</b>	<b>-</b>	<b>-</b>	<b>(11,259)</b>
<b>Contributions by owners</b>				
Equity Injection - Appropriation	-	-	28,666	28,666
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>28,666</b>	<b>28,666</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>554,883</b>	<b>6,993,592</b>	<b>569,735</b>	<b>8,118,210</b>
<b>Closing balance attributable to the Australian Government</b>	<b>554,883</b>	<b>6,993,592</b>	<b>569,735</b>	<b>8,118,210</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	70,370	81,789	73,571	72,081	72,653
Sale of goods and rendering of services	7,230	4,632	4,258	3,061	3,109
Interest	9,428	7,740	5,926	4,475	3,338
Dividends	314	800	800	800	800
Net GST received	7,389	2,756	2,156	1,759	1,554
Other	12,337	14,971	16,092	16,389	16,561
<b>Total cash received</b>	<b>107,068</b>	<b>112,688</b>	<b>102,803</b>	<b>98,565</b>	<b>98,015</b>
<b>Cash used</b>					
Employees	35,925	38,072	40,711	38,940	40,313
Suppliers	41,310	49,918	44,069	38,793	36,758
Interest payments on lease liability	270	207	123	89	218
<b>Total cash used</b>	<b>77,505</b>	<b>88,197</b>	<b>84,903</b>	<b>77,822</b>	<b>77,289</b>
<b>Net cash from/(used by) operating activities</b>	<b>29,563</b>	<b>24,491</b>	<b>17,900</b>	<b>20,743</b>	<b>20,726</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments	208,016	80,000	80,000	80,000	80,000
Other	2,063	-	-	-	-
<b>Total cash received</b>	<b>210,079</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	54,672	72,276	58,235	48,178	63,985
Investments	225,843	71,119	56,228	69,266	53,681
<b>Total cash used</b>	<b>280,515</b>	<b>143,395</b>	<b>114,463</b>	<b>117,444</b>	<b>117,666</b>
<b>Net cash from/(used by) investing activities</b>	<b>(70,436)</b>	<b>(63,395)</b>	<b>(34,463)</b>	<b>(37,444)</b>	<b>(37,666)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Collection Development Acquisition Budget	18,309	18,544	18,855	19,133	19,376
Contributed equity	23,934	10,122	-	-	-
<b>Total cash received</b>	<b>42,243</b>	<b>28,666</b>	<b>18,855</b>	<b>19,133</b>	<b>19,376</b>
<b>Cash used</b>					
Principal payments on lease liability	824	2,105	2,292	2,432	2,436
<b>Total cash used</b>	<b>824</b>	<b>2,105</b>	<b>2,292</b>	<b>2,432</b>	<b>2,436</b>
<b>Net cash from/ (used by) financing activities</b>	<b>41,419</b>	<b>26,561</b>	<b>16,563</b>	<b>16,701</b>	<b>16,940</b>
<b>Net increase/(decrease) in cash held</b>	<b>546</b>	<b>(12,343)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	41,797	42,343	30,000	30,000	30,000
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>42,343</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Equity injections - Act No. 2 and Bill 4	42,243	28,666	18,855	19,133	19,376
<b>Total new capital appropriations</b>	<b>42,243</b>	<b>28,666</b>	<b>18,855</b>	<b>19,133</b>	<b>19,376</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	42,243	28,666	18,855	19,133	19,376
<b>Total Items</b>	<b>42,243</b>	<b>28,666</b>	<b>18,855</b>	<b>19,133</b>	<b>19,376</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>(a)</sup>	37,451	42,648	40,648	32,346	28,378
Funded internally from departmental resources <sup>(b)</sup>	35,829	34,628	22,587	26,861	42,261
<b>TOTAL</b>	<b>73,280</b>	<b>77,276</b>	<b>63,235</b>	<b>59,207</b>	<b>70,639</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	73,280	77,276	63,235	59,207	70,639
less: ROU Additions	(1,479)	-	-	(6,029)	(1,654)
less: gifted assets	(17,129)	(5,000)	(5,000)	(5,000)	(5,000)
<b>Total cash used to acquire assets</b>	<b>54,672</b>	<b>72,276</b>	<b>58,235</b>	<b>48,178</b>	<b>63,985</b>

Prepared on Australian Accounting Standards basis.

(a) Includes current Appropriation Bill (No. 4) and prior *Appropriation Act No. 2* appropriations.

(b) Includes acquisitions funded through appropriation ordinary annual services, cash reserves, donations and contributions, gifts of works of art and grants.

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

	Asset Category					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2025</b>						
Gross book value	34,627	476,644	18,902	7,410,973	3,950	7,945,096
Gross book value - ROU assets	-	8,738	93	-	-	8,831
Accumulated depreciation/ amortisation and impairment	-	(1,562)	(8,897)	(273)	(2,306)	(13,038)
Accumulated depreciation/ amortisation and impairment - ROU assets	-	(2,572)	(70)	-	-	(2,642)
<b>Opening net book balance</b>	<b>34,627</b>	<b>481,248</b>	<b>10,028</b>	<b>7,410,700</b>	<b>1,644</b>	<b>7,938,247</b>
<b>Capital ASSET ADDITIONS</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation equity <sup>(a)</sup>	-	24,104	-	18,544	-	42,648
By purchase - appropriation ordinary annual services <sup>(b)</sup>	-	17,164	8,937	-	1,027	27,128
By purchase - donated funds	-	-	-	2,500	-	2,500
Assets received as gifts/donations	-	-	-	5,000	-	5,000
<b>Total additions</b>	<b>-</b>	<b>41,268</b>	<b>8,937</b>	<b>26,044</b>	<b>1,027</b>	<b>77,276</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	(5,316)	(8,937)	(18,706)	(1,027)	(33,986)
Depreciation/amortisation on ROU assets	-	(2,148)	(10)	-	-	(2,158)
<b>Total other movements</b>	<b>-</b>	<b>(7,464)</b>	<b>(8,947)</b>	<b>(18,706)</b>	<b>(1,027)</b>	<b>(36,144)</b>
<b>As at 30 June 2026</b>						
Gross book value	34,627	517,912	27,839	7,437,017	4,977	8,022,372
Gross book value - ROU assets	-	8,738	93	-	-	8,831
Accumulated depreciation/ amortisation and impairment	-	(6,878)	(17,834)	(18,979)	(3,333)	(47,024)
Accumulated depreciation/ amortisation and impairment - ROU assets	-	(4,720)	(80)	-	-	(4,800)
<b>Closing net book balance</b>	<b>34,627</b>	<b>515,052</b>	<b>10,018</b>	<b>7,418,038</b>	<b>1,644</b>	<b>7,979,379</b>
<b>Estimated operating expenditure in income statement for heritage and cultural assets</b>						<b>\$'000</b>
Operations and Maintenance						5,850
Preservation and Conservation						2,946
<b>Total operating expenditure on heritage and cultural assets</b>						<b>8,796</b>

Prepared on Australian Accounting Standards basis.

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



**National Library of Australia**

**Additional Estimates  
Statements**



# 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

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

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

**Table 1.1: National Library resource statement — Additional Estimates for 2025–26 as at February 2026**

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates 2025-26
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>76,015</b>	<b>75,104</b>	<b>-</b>	<b>75,104</b>
<b>Funds from Government</b>				
Annual appropriations - ordinary annual services <sup>(a)</sup>				
Outcome 1	86,219	76,843	178	77,021
Annual appropriations - other services <sup>(b)</sup>				
Equity injection	26,733	10,353	543	10,896
Total annual appropriations	112,952	87,196	721	87,917
Amounts received from related entities				
Amounts from portfolio department <sup>(c)</sup>	910	550	-	550
Total amounts received from related entities	910	550	-	550
<b>Total funds from Government</b>	<b>113,862</b>	<b>87,746</b>	<b>721</b>	<b>88,467</b>
<b>Funds from other sources</b>				
Interest	6,679	3,800	-	3,800
Sale of goods and services	6,098	5,903	-	5,903
Other	1,556	2,150	-	2,150
<b>Total funds from other sources</b>	<b>14,333</b>	<b>11,853</b>	<b>-</b>	<b>11,853</b>
<b>Total net resourcing for the Library</b>	<b>204,210</b>	<b>174,703</b>	<b>721</b>	<b>175,424</b>

	Actuals 2024-25	2025-26
<b>Average staffing level (number)</b>	<b>424</b>	<b>410</b>

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

- (a) *Appropriation Act (No. 1) 2025-2026* and *Appropriation Bill (No.3) 2025-2026*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024-25 annual report and encompasses *Appropriation Act (No. 1) 2024-2025* and *Appropriation Act (No.3) 2024-2025*.
- (b) *Appropriation Act (No. 2) 2025-2026* and *Appropriation Bill (No. 4) 2025-2026*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024-25 annual report and encompasses *Appropriation Act (No. 2) 2024-2025* and *Appropriation Act (No.4) 2024-2025*.
- (c) Funding provided by the portfolio department that is not specified within the annual Appropriation Bills as a payment to the Library.

The National Library 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 Library and considered 'Departmental' for all purposes.

### 1.3 Entity measures

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

**Table 1.2: Entity 2025-26 measures since the Budget**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Payment measures</b>					
National Cultural Policy- National Collecting Institutions	1.1				
Departmental payments		721	3,812	-	-
<b>Total</b>		<b>721</b>	<b>3,812</b>	<b>-</b>	<b>-</b>
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses <sup>(a)</sup>					
Departmental payments		(46)	-	-	-
<b>Total payment measures</b>					
Departmental		675	3,812	-	-
<b>Total</b>		<b>675</b>	<b>3,812</b>	<b>-</b>	<b>-</b>

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

(a) This is a cross-portfolio measure. The full measure description and package details appear in the Appendix A of MYEFO 2025-26 as 'various agencies' under the cross-portfolio section.

### 1.4 Additional estimates, resourcing and variations to outcomes

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

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

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
National Cultural Policy- National Collecting Institutions	1.1	721	3,812	-	-
<b>Changes in Parameters</b>					
(net increase)		-	-	154	78
(net decrease)		-	(73)	-	-
<b>Other Variations</b>					
(net decrease)		(46)	-	-	-
<b>Net impact on appropriations for Outcome 1 (departmental)</b>					
		<b>675</b>	<b>3,739</b>	<b>154</b>	<b>78</b>
<b>Total net impact on appropriations for Outcome 1</b>					
		<b>675</b>	<b>3,739</b>	<b>154</b>	<b>78</b>

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

### 1.5 Breakdown of additional estimates by appropriation bill

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

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

	2024-25 Available \$'000	2025-26 Budget <sup>(a)</sup> \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental programs</b>					
Outcome 1 - National Cultural Policy- National Collecting Institutions	86,219	76,843	77,021	178	-
<b>Total departmental</b>	<b>86,219</b>	<b>76,843</b>	<b>77,021</b>	<b>178</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>86,219</b>	<b>76,843</b>	<b>77,021</b>	<b>178</b>	<b>-</b>

(a) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026. 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).

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

	2024-25 Available \$'000	2025-26 Budget <sup>(a)</sup> \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Non-operating</b>					
Equity injections					
Outcome 1 - National Cultural Policy- National Collecting Institutions	26,733	10,353	10,896	543	-
<b>Total non-operating</b>	<b>26,733</b>	<b>10,353</b>	<b>10,896</b>	<b>543</b>	<b>-</b>
<b>Total other services</b>	<b>26,733</b>	<b>10,353</b>	<b>10,896</b>	<b>543</b>	<b>-</b>

(a) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026. 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).

## Section 2: Revisions to outcomes and planned performance

### 2.1 Changes to outcome and program structures

There have been no revisions to the outcome or program structure of the Library as result of the additional estimates since the publication of the 2025-26 Department of Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

### 2.2 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 Administered and Departmental funding sources.

**Table 2.1.1 Budgeted expenses for Outcome 1**

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 1.1: National Library of Australia</b>					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	86,219	77,021	80,088	82,024	82,769
Payment from related entities	910	550	550	550	550
Expenses not requiring appropriation in the budget year <sup>(a)</sup>	201,904	10,700	10,700	10,700	10,700
Revenues from other independent sources	14,333	11,853	11,789	10,400	10,400
<b>Total expenses for Program 1.1</b>	<b>303,366</b>	<b>100,124</b>	<b>103,127</b>	<b>103,674</b>	<b>104,419</b>
<b>Outcome 1 totals by resource type</b>					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	86,219	77,021	80,088	82,024	82,769
Payment from related entities	910	550	550	550	550
Expenses not requiring appropriation in the budget year <sup>(a)</sup>	201,904	10,700	10,700	10,700	10,700
Revenues from other independent sources	14,333	11,853	11,789	10,400	10,400
<b>Total expenses for Outcome 1</b>	<b>303,366</b>	<b>100,124</b>	<b>103,127</b>	<b>103,674</b>	<b>104,419</b>
	2024-25	2025-26			
<b>Average staffing level (number)</b>	424	410			

- (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.

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

**Table 2.2.3: Performance measure for Outcome 1**

There has been no change to the performance criteria for Outcome 1 resulting from the decisions made since the 2025-26 Budget. The Library’s detailed performance measures are located in the 2025-26. Department of Infrastructure, Transport, Regional Development, Communication and the Arts PB Statements.

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

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

#### **Estimates of special account flows and balances**

The Library does not have any special accounts.

### **3.2 Budgeted financial statements**

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

Budgeted income for 2025-26 is estimated to be \$90.4 million, of which \$77.0 million is appropriation revenue. The decrease in revenue from government from \$86.2 million in 2024-25, reflects additional funding received at the May 2023 Budget for the construction of storage facilities and windows replacement.

Total own source revenue is expected to be \$13.4 million, which is \$2.9 million lower than the 2024–25 financial year. This is attributed to lapsing of grants income for the Heating Ventilation and Air Conditioning Systems (HVAC) and Windows replacement.

Total budgeted operating expenses for 2025–26 is estimated to be \$100.1 million, a reduction of \$5.3 million from the 2024-25 financial year (excluding write down and impairment of assets). The decrease is mostly attributed to the completion of the funded stages of windows replacement and HVAC projects (which included operational funding to remove hazardous materials), and the completion of website redevelopment.

### 3.2.2 Budgeted financial statements

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	50,277	49,877	51,573	53,325	55,140
Suppliers	30,630	24,724	26,031	24,826	23,756
Grants	551	570	570	570	570
Depreciation and amortisation	23,704	24,773	24,773	24,773	24,773
Finance costs	146	25	25	25	25
Write-down and impairment of assets	197,872	155	155	155	155
Losses from asset sales	186	-	-	-	-
<b>Total expenses</b>	<b>303,366</b>	<b>100,124</b>	<b>103,127</b>	<b>103,674</b>	<b>104,419</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	6,098	5,903	5,903	5,903	5,903
Interest	6,679	3,800	3,736	2,347	2,347
Other	2,466	2,700	2,700	2,700	2,700
<b>Total own-source revenue</b>	<b>15,243</b>	<b>12,403</b>	<b>12,339</b>	<b>10,950</b>	<b>10,950</b>
<b>Gains</b>					
Sale of assets	68	-	-	-	-
Other	985	1,000	1,000	1,000	1,000
<b>Total gains</b>	<b>1,053</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Total own-source income</b>	<b>16,296</b>	<b>13,403</b>	<b>13,339</b>	<b>11,950</b>	<b>11,950</b>
<b>Net (cost of)/contribution by services</b>	<b>(287,070)</b>	<b>(86,721)</b>	<b>(89,788)</b>	<b>(91,724)</b>	<b>(92,469)</b>
Revenue from Government	86,219	77,021	80,088	82,024	82,769
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(200,851)</b>	<b>(9,700)</b>	<b>(9,700)</b>	<b>(9,700)</b>	<b>(9,700)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(200,851)</b>	<b>(9,700)</b>	<b>(9,700)</b>	<b>(9,700)</b>	<b>(9,700)</b>
<b>Note: Impact of Net Cash Appropriation Arrangements</b>					
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(200,851)</b>	<b>(9,700)</b>	<b>(9,700)</b>	<b>(9,700)</b>	<b>(9,700)</b>
plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations <sup>(a)</sup>	8,379	8,500	8,500	8,500	8,500
plus: depreciation/amortisation expenses for ROU assets <sup>(b)</sup>	1,708	1,140	1,140	1,140	1,140
less: lease principal repayments <sup>(b)</sup>	1,682	1,125	1,125	1,125	1,125
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>(192,446)</b>	<b>(1,185)</b>	<b>(1,185)</b>	<b>(1,185)</b>	<b>(1,185)</b>

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the government introduced the net cash appropriation arrangement providing Designated Collection Institutions with a separate Collection Development Acquisition Budget (or CDAB) under Appropriation Act (No. 2) and Appropriation Bill (No. 4). This replaced revenue appropriations under Appropriation Act (No. 1) or Bill (No. 3) used for heritage and cultural depreciation expenses. For information regarding CDABs, refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
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
Other investments	69,512	68,601	67,456	67,456	67,456
Other financial assets	121	121	121	121	121
<b>Total financial assets</b>	<b>80,655</b>	<b>79,744</b>	<b>78,599</b>	<b>78,599</b>	<b>78,599</b>
<b>Non-financial assets</b>					
Land and buildings	342,690	341,291	342,216	340,814	339,636
Property, plant and equipment	23,350	22,419	21,488	20,767	20,159
Investment property	952,847	950,269	947,144	944,037	941,011
Intangibles	104,768	110,038	116,514	120,732	125,078
Inventories	612	612	612	612	612
Other non-financial assets	2,386	2,386	2,386	2,386	2,386
<b>Total non-financial assets</b>	<b>1,426,653</b>	<b>1,427,015</b>	<b>1,430,360</b>	<b>1,429,348</b>	<b>1,428,882</b>
<b>Total assets</b>	<b>1,507,308</b>	<b>1,506,759</b>	<b>1,508,959</b>	<b>1,507,947</b>	<b>1,507,481</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	6,174	5,149	4,576	3,218	860
Other payables	4,597	3,323	2,119	1,049	1,049
<b>Total payables</b>	<b>10,771</b>	<b>8,472</b>	<b>6,695</b>	<b>4,267</b>	<b>1,909</b>
<b>Interest bearing liabilities</b>					
Leases	5,231	5,106	4,981	4,981	4,981
<b>Total interest bearing liabilities</b>	<b>5,231</b>	<b>5,106</b>	<b>4,981</b>	<b>4,981</b>	<b>4,981</b>
<b>Provisions</b>					
Employee provisions	13,439	14,118	14,537	14,993	15,798
Other provisions	45	45	45	45	45
<b>Total provisions</b>	<b>13,484</b>	<b>14,163</b>	<b>14,582</b>	<b>15,038</b>	<b>15,843</b>
<b>Total liabilities</b>	<b>29,486</b>	<b>27,741</b>	<b>26,258</b>	<b>24,286</b>	<b>22,733</b>
<b>Net assets</b>	<b>1,477,822</b>	<b>1,479,018</b>	<b>1,482,701</b>	<b>1,483,661</b>	<b>1,484,748</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	201,528	212,424	225,807	236,467	247,254
Reserves	257,858	257,858	257,858	257,858	257,858
Retained surplus / (accumulated deficit)	1,018,436	1,008,736	999,036	989,336	979,636
<b>Total parent entity interest</b>	<b>1,477,822</b>	<b>1,479,018</b>	<b>1,482,701</b>	<b>1,483,661</b>	<b>1,484,748</b>
<b>Total Equity</b>	<b>1,477,822</b>	<b>1,479,018</b>	<b>1,482,701</b>	<b>1,483,661</b>	<b>1,484,748</b>

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2025</b>				
Balance carried forward from previous period	1,018,436	257,858	201,528	1,477,822
<b>Adjusted opening balance</b>	<b>1,018,436</b>	<b>257,858</b>	<b>201,528</b>	<b>1,477,822</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(9,700)	-	-	(9,700)
<b>Total comprehensive income</b>	<b>(9,700)</b>	<b>-</b>	<b>-</b>	<b>(9,700)</b>
<b>Contributions by owners</b>				
Equity Injection - Appropriation	-	-	10,896	10,896
<b>Estimated closing balance as at 30 June 2026</b>	<b>1,008,736</b>	<b>257,858</b>	<b>212,424</b>	<b>1,479,018</b>
<b>Closing balance attributable to the Australian Government</b>	<b>1,008,736</b>	<b>257,858</b>	<b>212,424</b>	<b>1,479,018</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Receipts from Government	86,219	77,571	80,638	82,574	83,319
Sale of goods and rendering of services	6,875	6,423	5,243	5,353	6,447
Interest	6,196	3,800	3,736	2,347	2,347
Net GST received	5,770	1,626	1,456	1,626	1,456
Other	2,150	2,150	2,150	2,150	2,150
<b>Total cash received</b>	<b>107,210</b>	<b>91,570</b>	<b>93,223</b>	<b>94,050</b>	<b>95,719</b>
<b>Cash used</b>					
Employees	49,157	50,472	51,154	52,869	54,335
Suppliers	36,892	27,050	27,759	27,485	27,269
Interest payments on lease liability	146	25	25	25	25
Other	551	570	570	570	570
<b>Total cash used</b>	<b>86,746</b>	<b>78,117</b>	<b>79,508</b>	<b>80,949</b>	<b>82,199</b>
<b>Net cash from/(used by) operating activities</b>	<b>20,464</b>	<b>13,453</b>	<b>13,715</b>	<b>13,101</b>	<b>13,520</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	68	-	-	-	-
Investments	227,812	250,000	250,000	250,000	250,000
<b>Total cash received</b>	<b>227,880</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	41,844	24,135	27,118	22,636	23,182
Purchase of financial instruments	234,029	249,089	248,855	250,000	250,000
<b>Total cash used</b>	<b>275,873</b>	<b>273,224</b>	<b>275,973</b>	<b>272,636</b>	<b>273,182</b>
<b>Net cash from/(used by) investing activities</b>	<b>(47,993)</b>	<b>(23,224)</b>	<b>(25,973)</b>	<b>(22,636)</b>	<b>(23,182)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	26,733	10,896	13,383	10,660	10,787
<b>Total cash received</b>	<b>26,733</b>	<b>10,896</b>	<b>13,383</b>	<b>10,660</b>	<b>10,787</b>
<b>Cash used</b>					
Principal payments on lease liability	1,623	1,125	1,125	1,125	1,125
<b>Total cash used</b>	<b>1,623</b>	<b>1,125</b>	<b>1,125</b>	<b>1,125</b>	<b>1,125</b>
<b>Net cash from/(used by) financing activities</b>	<b>25,110</b>	<b>9,771</b>	<b>12,258</b>	<b>9,535</b>	<b>9,662</b>
<b>Net increase/(decrease) in cash held</b>	<b>(2,419)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	8,922	6,503	6,503	6,503	6,503
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>6,503</b>	<b>6,503</b>	<b>6,503</b>	<b>6,503</b>	<b>6,503</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Equity injections - Act No. 2 and Bill 4	26,733	10,896	13,383	10,660	10,787
<b>Total new capital appropriations</b>	<b>26,733</b>	<b>10,896</b>	<b>13,383</b>	<b>10,660</b>	<b>10,787</b>
<b>Provided for:</b>					
Purchase of non-financial assets	26,733	10,896	13,383	10,660	10,787
<b>Total Items</b>	<b>26,733</b>	<b>10,896</b>	<b>13,383</b>	<b>10,660</b>	<b>10,787</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>(a)</sup>	26,733	10,896	13,383	10,660	10,787
Funded internally from departmental resources <sup>(b)</sup>	15,111	13,239	13,735	11,976	12,395
<b>TOTAL</b>	<b>41,844</b>	<b>24,135</b>	<b>27,118</b>	<b>22,636</b>	<b>23,182</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	41,844	24,135	27,118	22,636	23,182
<b>Total cash used to acquire assets</b>	<b>41,844</b>	<b>24,135</b>	<b>27,118</b>	<b>22,636</b>	<b>23,182</b>

Prepared on Australian Accounting Standards basis.

- (a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations (inclusive of Supply Act arrangements).
- (b) Includes acquisitions funded through appropriation ordinary annual services, cash reserves, donations and contributions, gifts of works of art and grants

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

	Asset Category					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2025</b>						
Gross book value	37,260	300,289	23,462	952,964	132,805	1,446,780
Gross book value - ROU assets	-	10,910	37	-	-	10,947
Accumulated depreciation/amortisation and impairment	-	-	(137)	(117)	(28,037)	(28,291)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(5,769)	(12)	-	-	(5,781)
<b>Opening net book balance</b>	<b>37,260</b>	<b>305,430</b>	<b>23,350</b>	<b>952,847</b>	<b>104,768</b>	<b>1,423,655</b>
<b>CAPITAL ASSET ADDITIONS</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation equity <sup>(a)</sup>	-	6,528	3,030	5,922	8,655	24,135
By purchase - appropriation equity - ROU assets	-	1,000	-	-	-	1,000
<b>Total additions</b>	<b>-</b>	<b>7,528</b>	<b>3,030</b>	<b>5,922</b>	<b>8,655</b>	<b>25,135</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	(7,787)	(3,961)	(8,500)	(3,385)	(23,633)
Depreciation/amortisation on ROU assets	-	(1,140)	-	-	-	(1,140)
<b>Total other movements</b>	<b>-</b>	<b>(8,927)</b>	<b>(3,961)</b>	<b>(8,500)</b>	<b>(3,385)</b>	<b>(24,773)</b>
<b>As at 30 June 2025</b>						
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)
<b>Closing net book balance</b>	<b>37,260</b>	<b>304,031</b>	<b>22,419</b>	<b>950,269</b>	<b>110,038</b>	<b>1,424,017</b>
<b>Estimated operating expenditure in income statement for heritage and cultural assets</b>						<b>\$'000</b>
Operations and Maintenance						13,755
Preservation and Conservation						1,283
<b>Total operating expenditure on heritage and cultural assets</b>						<b>15,038</b>

Prepared on Australian Accounting Standards basis.

(a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Annual Appropriation Act (No. 2) 2025–2026 and Appropriation Bill (No. 4) 2025–2026, including Collection Development and Acquisition Budget.



**Special Broadcasting Services  
Corporation**

**Additional  
Estimates Statements**



# 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 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 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).

*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 2024, SBS was the most trusted news brand in Australia according to the University of Canberra and Reuters Institute Digital News Report 2024, 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 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*, *Eurovision* and *Eddie's Lil' Homies* 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 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, 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 2024, SBS On Demand became the first digital content platform that provides audiences with an ability to opt-out of specific categories of advertising (wagering, alcohol and quick-service restaurants). 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+,

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. 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.

*Prominence and presence of freely available high-quality Australian content on connected televisions and devices must be prioritised*

SBS welcomes the passage of the television prominence legislative framework by the Federal Parliament in 2024. 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 (CTVs) and devices through which audiences consume content. The new legislated requirements to make free-to-air (FTA) TV apps present, with a level of prominence, on CTVs will support Australian broadcasters including SBS, which provide the Australian audiences with high-quality, locally-produced content in the public interest—for free. Regulations 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 complete 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 government has announced it will introduce a revised news media bargaining incentive to address these concerns. SBS welcomes any mechanisms which will require global technology firms to fairly compensate SBS for use of its news content.

*A new production facility in Western Sydney*

Following the completion of the initial stage of the SBS Relocation Feasibility Study, SBS has received funding of \$5.9 million to scope a new, standalone SBS content production hub in Western Sydney, following the government’s decision to pursue this option instead of continuing to explore full relocation of the Artarmon office.

Subject to completion and government approval of the detailed business case, this outcome will allow SBS to expand its content offer for all Australians through news and current affairs, multilingual audio programs and screen content. It will boost overall production capability and embed SBS in the Western Sydney community, where 2.7 million Australians live, including many from multicultural and First Nations backgrounds. It will also give us increased capacity to work with and build the local creative sector in Western Sydney, to tell even more Australian stories across our platforms.

The facility will be a production hub rather than an alternative general office space and will include a TV studio able to host audiences, edit suites and other technical spaces, radio/podcasting booths, collaboration spaces for talent incubation and a modest number of agile workspaces to support production. The new production space would enable SBS to deliver approximately 360 hours per year of new first run Australian screen content and approximately 1440 hours per year of original audio and podcast content that resonates with multicultural audiences and contributes to high quality trusted content for Australian audiences. Scoping work commenced in early 2025 which included engagement with local and industry stakeholders to identify an appropriate site and a commercial expression of interest process in which parties (i.e. local councils and others), had the opportunity to present options. This was followed by a Request for Proposal process for shortlisted proponents, alongside other activities required for the detailed business case.

*SBS Examines*

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’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.
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

The Entity Resource Statement details the resourcing for SBS at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bill No. 3.

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

**Table 1.1: SBS resource statement — Additional Estimates for 2025-26 as at Additional Estimates February 2026**

	<i>Actual available appropriation</i>	Estimate as at Budget <sup>(a)</sup>	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
<b>Opening balance/cash reserves at 1 July</b>	13,840	11,240	978	12,218
<b>Funds from Government</b>				
Annual appropriations - ordinary annual services <sup>(b)</sup>				
Outcome 1	350,311	359,168	800	359,968
Total annual appropriations	<b>350,311</b>	<b>359,168</b>	<b>800</b>	<b>359,968</b>
<b>Total funds from Government</b>	<b>350,311</b>	<b>359,168</b>	<b>800</b>	<b>359,968</b>
<b>Funds from other sources</b>				
Interest	10,413	5,540	154	5,694
Royalties	2,039	1,159	620	1,779
Sale of goods and services	158,390	170,292	(20,748)	149,544
Other	-	26	(26)	-
<b>Total funds from other sources</b>	<b>170,842</b>	<b>177,017</b>	<b>(20,000)</b>	<b>157,017</b>
<b>Total net resourcing for SBS</b>	<b>534,993</b>	<b>547,425</b>	<b>(18,222)</b>	<b>529,203</b>
			<i>Actual</i>	
			2024-25	2025-26
<b>Average staffing level (number)</b>			1,328	1,369

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) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026. 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)

(b) *Appropriation Act (No. 1) 2025–2026* and Appropriation Bill (No. 3) 2025–2026. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 1) 2024–2025*, *Supply Act (No.1) 2024–2025*, *Supply Act (No.3) 2024–2025* and *Appropriation Act (No. 3) 2024–2025*.

SBS is not directly appropriated as it is 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 SBS and are considered 'Departmental' for all purposes.

### 1.3 Entity measures

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

**Table 1.2 SBS 2025-26 measures since the Budget**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Payment measures</b>					
Government Response to the Antisemitic Bondi Terrorist Attack					
Departmental payments	1.1	800	1,100	1,100	-
<b>Total</b>		<b>800</b>	<b>1,100</b>	<b>1,100</b>	<b>-</b>
<b>Total payment measures</b>					
Departmental	1.1	800	1,100	1,100	-
<b>Total</b>		<b>800</b>	<b>1,100</b>	<b>1,100</b>	<b>-</b>

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

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for SBS at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from the measure Government Response to the Antisemitic Bondi Terrorist Attack and other variations since the 2025–26 Budget in Appropriation Bill No. 3.

**Table 1.3 Additional Estimates and other variations to outcomes since the 2025-26 Budget**

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Government Response to the Antisemitic Bondi Terrorist Attack	1.1	800	1,100	1,100	-
<b>Changes in Parameters</b> (net decrease)	All	-	(1,066)	(360)	(369)
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>800</b>	<b>34</b>	<b>740</b>	<b>(369)</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>800</b>	<b>34</b>	<b>740</b>	<b>(369)</b>

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

## 1.5 Breakdown of additional estimates by appropriation bill

The following table details the Additional Estimates sought for SBS through Appropriation Bill No. 3.

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

	2024-25 Available \$'000	2025-26 Budget <sup>(a)</sup> \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental programs</b>					
Outcome 1: Provide multilingual and multicultural services that inform, educate and entertain all Australians and in so doing reflect Australia's multicultural society	350,311	359,168	359,968	800	-
<b>Total departmental</b>	<b>350,311</b>	<b>359,168</b>	<b>359,968</b>	<b>800</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>350,311</b>	<b>359,168</b>	<b>359,968</b>	<b>800</b>	<b>-</b>

(a) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026. 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).

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

SBS is not seeking any additional appropriation through Appropriation Bill No.4.

## Section 2: Revisions to outcomes and planned performance

### 2.1 Changes to outcome and program structures

There has been no revision to the outcome and program structures for the SBS as a result of the additional estimates since the publication of the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

### 2.2 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 SBS intends to spend (on an accrual basis) on achieving the outcome, broken by program.

**Table 2.1.1: Budgeted expenses for Outcome 1**

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 1.1: SBS General Operational Activities</b>					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	270,843	278,253	283,520	291,603	297,801
Expenses not requiring appropriation in the budget year	-	15,900	8,900	-	-
Revenues from other independent sources	153,775	178,674	180,048	161,461	164,067
<b>Total expenses for Program 1.1</b>	<b>424,618</b>	<b>472,827</b>	<b>472,468</b>	<b>453,064</b>	<b>461,868</b>
<b>Program 1.2: SBS Transmission &amp; Distribution Services</b>					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	79,468	81,715	82,396	83,435	84,737
Revenues from other independent sources	-	-	-	-	-
<b>Total expenses for Program 1.2</b>	<b>79,468</b>	<b>81,715</b>	<b>82,396</b>	<b>83,435</b>	<b>84,737</b>
<b>Outcome 1 totals by resource type</b>					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	350,311	359,968	365,916	375,038	382,538
Expenses not requiring appropriation in the budget year	-	15,900	8,900	-	-
Revenues from other independent sources	153,775	178,674	180,048	161,461	164,067
<b>Total expenses for Outcome 1</b>	<b>504,086</b>	<b>554,542</b>	<b>554,864</b>	<b>536,499</b>	<b>546,605</b>
	2024-25	2025-26			
<b>Average staffing level (number)</b>	1,328	1,369			

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

### **Performance measure for Outcome 1**

There has been no change in performance measures for Outcome 1 resulting from decisions made since the 2025-26 Budget. Details of the SBS's performance measures can be found in the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

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

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

SBS does not maintain special accounts.

### **3.2 Budgeted financial statements**

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

The forward estimates include an additional \$3 million appropriation over a three-year period from 2025-26 to 2027-2028 for the extension of SBS Examines to continue producing content aiming to dispel misinformation and disinformation impacting Australia's social cohesion, especially in multicultural and multilingual communities.

SBS has projected it will generate a one-off operating loss of \$15.9 million and \$8.9 million in 2025-26 and 2026-27, respectively, 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 \$178.7 million for 2025-26, the main component being advertising and sponsorship revenue.

**3.2.2 Budgeted financial statements****Table 3.2 Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	192,165	201,798	204,211	206,244	207,397
Suppliers	299,666	340,345	337,346	317,337	326,422
Depreciation and amortisation	11,830	12,028	12,970	12,607	12,475
Finance costs	425	371	337	311	311
<b>Total expenses</b>	<b>504,086</b>	<b>554,542</b>	<b>554,864</b>	<b>536,499</b>	<b>546,605</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	147,031	169,503	172,356	154,655	157,342
Interest	10,419	5,694	4,450	4,344	4,418
Rental income	1,681	1,698	1,785	1,840	1,884
Royalties	2,039	1,779	1,457	1,157	957
<b>Total own-source revenue</b>	<b>161,170</b>	<b>178,674</b>	<b>180,048</b>	<b>161,996</b>	<b>164,601</b>
<b>Gains</b>					
Sale of assets	56	-	-	-	-
<b>Total gains</b>	<b>56</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>161,226</b>	<b>178,674</b>	<b>180,048</b>	<b>161,996</b>	<b>164,601</b>
<b>Net (cost of)/contribution by services</b>	<b>(342,860)</b>	<b>(375,868)</b>	<b>(374,816)</b>	<b>(374,503)</b>	<b>(382,004)</b>
Revenue from Government	350,311	359,968	365,916	375,038	382,538
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>7,451</b>	<b>(15,900)</b>	<b>(8,900)</b>	<b>535</b>	<b>534</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>7,451</b>	<b>(15,900)</b>	<b>(8,900)</b>	<b>535</b>	<b>534</b>
<b>Note: Impact of Net Cash Appropriation Arrangements</b>					
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>7,451</b>	<b>(15,900)</b>	<b>(8,900)</b>	<b>535</b>	<b>534</b>
plus: depreciation/amortisation expenses for ROU assets <sup>(a)</sup>	2,973	<b>2,936</b>	2,950	2,569	2,475
less: lease principal repayments <sup>(a)</sup>	2,894	<b>2,936</b>	2,950	2,717	2,705
<b>Net Cash Operating Surplus/(Deficit)</b>	<b>7,530</b>	<b>(15,900)</b>	<b>(8,900)</b>	<b>387</b>	<b>304</b>

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 Leases.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	12,218	11,172	10,367	10,425	10,569
Trade and other receivables	28,541	50,205	31,937	27,480	30,979
Other investments	25,453	5,120	14,417	13,510	14,507
<b>Total financial assets</b>	<b>66,212</b>	<b>66,497</b>	<b>56,721</b>	<b>51,415</b>	<b>56,055</b>
<b>Non-financial assets</b>					
Land and buildings	117,716	115,017	112,001	109,245	106,544
Property, plant and equipment	34,154	35,815	37,042	38,471	40,007
Intangibles	14,375	14,885	14,885	14,885	14,885
Inventories	91,216	92,448	93,950	97,493	94,564
Other non-financial assets	32,698	20,941	21,085	21,838	21,800
<b>Total non-financial assets</b>	<b>290,159</b>	<b>279,106</b>	<b>278,963</b>	<b>281,932</b>	<b>277,800</b>
<b>Total assets</b>	<b>356,371</b>	<b>345,603</b>	<b>335,684</b>	<b>333,347</b>	<b>333,855</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	18,213	24,002	23,902	21,966	22,847
Other payables	15,814	16,588	16,862	16,860	16,860
<b>Total payables</b>	<b>34,027</b>	<b>40,590</b>	<b>40,764</b>	<b>38,826</b>	<b>39,707</b>
<b>Interest bearing liabilities</b>					
Leases	20,522	19,086	17,317	15,880	14,485
<b>Total interest bearing liabilities</b>	<b>20,522</b>	<b>19,086</b>	<b>17,317</b>	<b>15,880</b>	<b>14,485</b>
<b>Provisions</b>					
Employee provisions	39,949	39,939	40,495	41,021	41,528
Other provisions	1,559	1,574	1,594	1,571	1,552
<b>Total provisions</b>	<b>41,508</b>	<b>41,513</b>	<b>42,089</b>	<b>42,592</b>	<b>43,080</b>
<b>Total liabilities</b>	<b>96,057</b>	<b>101,189</b>	<b>100,170</b>	<b>97,298</b>	<b>97,272</b>
<b>Net assets</b>	<b>260,314</b>	<b>244,414</b>	<b>235,514</b>	<b>236,049</b>	<b>236,583</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
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)	34,624	18,724	9,824	10,359	10,893
<b>Total parent entity interest</b>	<b>260,314</b>	<b>244,414</b>	<b>235,514</b>	<b>236,049</b>	<b>236,583</b>
<b>Total Equity</b>	<b>260,314</b>	<b>244,414</b>	<b>235,514</b>	<b>236,049</b>	<b>236,583</b>

Prepared on Australian Accounting Standards basis

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

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2025</b>					
Balance carried forward from previous period	34,624	113,700	1,587	110,403	260,314
<b>Adjusted opening balance</b>	<b>34,624</b>	<b>113,700</b>	<b>1,587</b>	<b>110,403</b>	<b>260,314</b>
<b>Comprehensive income</b>					
Other comprehensive income					-
Surplus/(deficit) for the period	(15,900)	-	-	-	(15,900)
<b>Total comprehensive income</b>	<b>(15,900)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(15,900)</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>18,724</b>	<b>113,700</b>	<b>1,587</b>	<b>110,403</b>	<b>244,414</b>
<b>Closing balance attributable to the Australian Government</b>	<b>18,724</b>	<b>113,700</b>	<b>1,587</b>	<b>110,403</b>	<b>244,414</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Receipts from Government	350,311	359,968	365,916	375,038	382,538
Sale of goods and rendering of services	160,429	151,323	193,060	162,208	156,325
Interest	10,413	5,694	4,450	4,344	4,418
Net GST received	22,341	21,751	19,848	20,114	20,055
<b>Total cash received</b>	<b>543,494</b>	<b>538,736</b>	<b>583,274</b>	<b>561,704</b>	<b>563,336</b>
<b>Cash used</b>					
Employees	190,984	201,014	202,554	205,564	206,731
Suppliers	327,496	324,031	339,092	323,569	322,574
Net GST paid	21,670	21,778	19,869	20,369	19,855
Interest payments on lease liability	361	371	337	311	311
<b>Total cash used</b>	<b>540,511</b>	<b>547,194</b>	<b>561,852</b>	<b>549,813</b>	<b>549,471</b>
<b>Net cash from/(used by) operating activities</b>	<b>2,983</b>	<b>(8,458)</b>	<b>21,422</b>	<b>11,891</b>	<b>13,865</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	56	-	-	-	-
Proceeds from sales of financial instruments	294,582	279,188	278,620	279,401	269,378
<b>Total cash received</b>	<b>294,638</b>	<b>279,188</b>	<b>278,620</b>	<b>279,401</b>	<b>269,378</b>
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	6,416	9,985	9,980	10,023	10,019
Purchase of financial instruments	289,933	258,855	287,917	278,494	270,375
<b>Total cash used</b>	<b>296,349</b>	<b>268,840</b>	<b>297,897</b>	<b>288,517</b>	<b>280,394</b>
<b>Net cash from/(used by) investing activities</b>	<b>(1,711)</b>	<b>10,348</b>	<b>(19,277)</b>	<b>(9,116)</b>	<b>(11,016)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Principal payments on lease liability	2,894	2,936	2,950	2,717	2,705
<b>Total cash used</b>	<b>2,894</b>	<b>2,936</b>	<b>2,950</b>	<b>2,717</b>	<b>2,705</b>
<b>Net cash from/(used by) financing activities</b>	<b>(2,894)</b>	<b>(2,936)</b>	<b>(2,950)</b>	<b>(2,717)</b>	<b>(2,705)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(1,622)</b>	<b>(1,046)</b>	<b>(805)</b>	<b>58</b>	<b>144</b>
Cash and cash equivalents at the beginning of the reporting period	13,840	12,218	11,172	10,367	10,425
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>12,218</b>	<b>11,172</b>	<b>10,367</b>	<b>10,425</b>	<b>10,569</b>

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources	6,416	10,000	10,000	10,000	10,000
<b>TOTAL</b>	<b>6,416</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	6,416	10,000	10,000	10,000	10,000
<b>Total cash used to acquire assets</b>	<b>6,416</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

Prepared on Australian Accounting Standards basis.

**Table 3.7: Statement of departmental asset movements (Budget Year 2025-26)**

	Asset Category				
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2025</b>					
Gross book value	73,600	40,755	46,949	44,031	205,335
Gross book value - ROU assets	-	12,747	21,303	-	34,050
Accumulated depreciation/ amortisation and impairment	-	(2,021)	(26,851)	(29,656)	(58,528)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(7,365)	(7,247)	-	(14,612)
<b>Opening net book balance</b>	<b>73,600</b>	<b>44,116</b>	<b>34,154</b>	<b>14,375</b>	<b>166,245</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation equity	-	600	7,400	2,000	10,000
By purchase - appropriation equity - ROU assets	-	1,155	345	-	1,500
<b>Total additions</b>	<b>-</b>	<b>1,755</b>	<b>7,745</b>	<b>2,000</b>	<b>11,500</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(3,007)	(4,595)	(1,490)	(9,092)
Depreciation/amortisation on ROU assets	-	(1,447)	(1,489)	-	(2,936)
<b>Total other movements</b>	<b>-</b>	<b>(4,454)</b>	<b>(6,084)</b>	<b>(1,490)</b>	<b>(12,028)</b>
<b>As at 30 June 2026</b>					
Gross book value	73,600	41,355	54,349	46,031	215,335
Gross book value - ROU assets	-	13,902	21,648	-	35,550
Accumulated depreciation/ amortisation and impairment	-	(5,028)	(31,446)	(31,146)	(67,620)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(8,812)	(8,736)	-	(17,548)
<b>Closing net book balance</b>	<b>73,600</b>	<b>41,417</b>	<b>35,815</b>	<b>14,885</b>	<b>165,717</b>

Prepared on Australian Accounting Standards basis.



## Portfolio glossary

<b>Term</b>	<b>Meaning</b>
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 (AAO)	The functions and activities of the government are administered in accordance with an administrative arrangements 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 investment in assets; or to reduce liabilities. Bills proposing appropriations for the forthcoming financial year are introduced into Parliament on

<b>Term</b>	<b>Meaning</b>
	Budget Night. The annual Appropriation Bills propose specified amounts of appropriation for expenditure by entities to carry out the government’s outcomes.
Budget Paper 1 (BP1)	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 2 (BP2)	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)	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.
Capital Expenditure	Expenditure by an agency on capital projects, for example, purchasing a building.
Consolidated Revenue Fund (CRF)	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.
Corporate Commonwealth Entity	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 Budget (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 to be capitalised. The funding for depreciation, amortisation and make-good expenses was replaced with a DCB in the 2010–11 Budget.

<b>Term</b>	<b>Meaning</b>
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 2022-23 as included in the Budget documentation. As the Budget may be released before all 2022-23 Annual Reports are tabled in Parliament, the figures for 2022-23 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.
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’.

<b>Term</b>	<b>Meaning</b>
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.
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

<b>Term</b>	<b>Meaning</b>
National Partnership payments	against the fiscal strategy set out in its current fiscal strategy statement.  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.
Parameters	Agency funding is routinely adjusted for changes in parameters to ensure agency funding keeps pace with forecast changes in the economy. The Department of 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.

<b>Term</b>	<b>Meaning</b>
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.
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

**Term**

**Meaning**

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
ACB	Administered Capital Budget
ACMA	Australian Communications and Media Authority
ADS-B	Automatic Dependent Surveillance - Broadcast
AFTRS	Australian Film, Television and Radio School
AI	Artificial Intelligence
AMSA	Australian Maritime Safety Authority
ANMM	Australian National Maritime Museum
ARTC	Australian Rail Track Corporation
ATSB	Australian Transport Safety Bureau
CALD	Culturally and linguistically diverse
CASA	Civil Aviation Safety Authority
Capt.	Captain
CCE	Corporate Commonwealth Entity
CDAB	Collection Development Acquisition Budget
CRF	Consolidated Revenue Fund
CTV	Connected Televisions
DCB	Departmental Capital Budget
Department	The Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts
FTA	Free-to-air

<b>Acronym</b>	<b>Meaning</b>
GHz	Gigahertz
GST	Goods and Services Tax
Hon	Honourable
HSRA	High Speed Rail Authority
IA	Infrastructure Australia
MHz	Megahertz
MYEFO	Mid-Year Economic and Fiscal Outlook
NAA	National Archives of Australia
NAIF	Northern Australia Infrastructure Facility
NBN	National Broadband Network
NBN Co	NBN Co Limited
NCA	National Capital Authority
nfp	not for publication
NFSA	National Film and Sound Archive of Australia
NGA	National Gallery of Australia
NLA	National Library of Australia
NMA	National Museum of Australia
NPGA	National Portrait Gallery of Australia
NTC	National Transport Commission
OPA	Official Public Account
OPH	Old Parliament House
PB Statements	Portfolio Budget Statements
PFAS	Per-and Polyfluoroalkyl Substances
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>

<b>Acronym</b>	<b>Meaning</b>
Prof.	Professor
PSM	Public Service Medal
ROU	Right of Use
SBS	Special Broadcasting Service Corporation
SOETM	Services for Other Entities and Trust Moneys
Treasury	The Department of the Treasury
VAST	Viewer Access Satellite Television
WSA Co	WSA Co Limited