

**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

Section 1: Entity overview and resources	19
1.1 Strategic direction statement.....	19
1.2 Entity resource statement.....	23
1.3 Entity measures	27
1.4 Additional estimates, resourcing and variations to outcomes	30
1.5 Breakdown of additional estimates by appropriation bill	34
Section 2: Revisions to outcomes and planned performance	37
2.1 Changes to outcome and program structures	37
2.2 Budgeted expenses and performance for Outcome 1	37
2.3 Budgeted expenses and performance for Outcome 2	40
2.4 Budgeted expenses and performance for Outcome 3	45
2.5 Budgeted expenses and performance for Outcome 4	50
2.6 Budgeted expenses and performance for Outcome 5	53
2.7 Budgeted expenses and performance for Outcome 6	57
2.8 Budgeted expenses and performance for Outcome 7	60
Section 3: Special account flows and budgeted financial statements	63
3.1 Special account flows and balances.....	63
3.2 Budgeted financial statements	65

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 ^(a)	Proposed Additional Estimates	Total estimate at Additional Estimates 2025-26
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Departmental				
Annual appropriations - ordinary annual services ^(b)				
Prior year appropriations available ^(c)	163,061	126,920	-	126,920
Departmental appropriation ^{(d) (e) (f)}	567,311	516,939	36,068	553,007
s74 External Revenue ^(g)	27,846	9,866	-	9,866
Departmental capital budget ^{(h)(f)}	23,922	16,763	(610)	16,153
Total departmental annual appropriations	782,140	670,488	35,458	705,946
Special accounts ⁽ⁱ⁾				
Opening balance	6,689	8,257	(1,076)	7,181
Appropriation receipts ^(j)	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)
Total departmental resourcing	794,474	682,621	34,382	717,003
Administered				
Annual appropriations - ordinary annual services ^(b)				
Prior year appropriations available ^(c)	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 ^(l)	-	156,778	1,200	157,978
Administered capital budget ^(k)	29,920	27,745	2,253	29,998
Payments to corporate entities ^(l)	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
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Annual appropriations - other services - non-operating ^(m)				
Prior year appropriations available ^(c)	2,419,198	3,548,658	-	3,548,658
Administered assets and liabilities ^(m)	3,973,949	2,991,539	88,982	3,080,521
Payments to corporate entities ^(l)	98,236	39,977	6,500	46,477
Annual appropriations - other services - specific payments to States, ACT, NT and local government ^(m)				
Outcome 1 ⁽ⁿ⁾	649,516	821,397	-	821,397
Outcome 3 ^(o)	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 ⁽ⁱ⁾				
Opening balance	48,595	48,631	47,630	96,261
Appropriation receipts ⁽ⁱ⁾	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)
Total administered resourcing	15,952,978	16,253,530	(1,776,692)	14,475,346
Total resourcing for the Department	16,747,452	16,936,151	(1,742,310)	15,192,349
			<i>Actual 2024-25</i>	2025-26
Average staffing level (number)			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 ^(a)	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 ^(c)				
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
Total payments to corporate entities	2,780,413	3,212,168	16,601	3,228,769

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
Receipt measures					
Rex Airlines ^(a)	2.1				
Administered receipts		nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp
Future of the Northern Australia Infrastructure Facility	3.4				
Administered receipts		-	-	900	5,000
Total		-	-	900	5,000
Total receipt measures					
Administered		nfp	nfp	900	5,000
Total		nfp	nfp	900	5,000
Payment measures					
Building a Better Future Through Considered Infrastructure Investment	1.1				
Administered payments		2,500	-	-	-
Total		2,500	-	-	-
Rex Airlines	2.1; 2.4				
Administered payments		15,000	-	-	-
Departmental payments		6,906	257	263	266
Total		21,906	257	263	266
Supporting Transport Priorities	2.4				
Departmental payments		4,862	4,630	1,017	-
Total		4,862	4,630	1,017	-
Tasmanian Freight Equalisation Scheme ^(b)	2.1; 2.4				
Administered payments		46,500	46,500	-	-
Departmental payments		1,985	-	-	-
Total		48,485	46,500	-	-
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
Total		7,010	43,505	173,931	240,000
National Capital Investment Framework ^(b)	3.5				
Departmental payments		486	494	499	506
Total		486	494	499	506
Online Safety	5.1				
Administered payments		10,300	2,150	2,000	2,000
Total		10,300	2,150	2,000	2,000
Regional Broadband Scheme ^(c)	5.1				
Administered payments		-	(34,857)	(36,293)	(37,853)
Total		-	(34,857)	(36,293)	(37,853)
Supporting Connectivity	5.1				
Administered payments		(10,698)	-	-	-
Total		(10,698)	-	-	-

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

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
Outcome 1					
Administered					
Annual appropriations					
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	-	-
Net impact on appropriations for Outcome 1 (administered)		2,499	281,582	257,323	1,000
Outcome 1 Departmental					
Annual appropriations					
Reclassification	1.2	1,975	-	-	-
Changes in Parameters	1.2	-	(76)	138	67
Net impact on appropriations for Outcome 1 (departmental)		1,975	(76)	138	67
Total net impact on appropriations for Outcome 1		4,474	281,506	257,461	1,067
Outcome 2					
Administered					
Annual appropriations					
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)
Net impact on appropriations for Outcome 2 (administered)		136,595	161,197	20,405	59,092

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

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 2					
Departmental					
Annual appropriations					
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	-	-
Net impact on appropriations for Outcome 2 (departmental)		28,521	9,503	1,613	430
Total net impact on appropriations for Outcome 2		165,116	170,700	22,018	59,522
Outcome 3					
Administered					
Annual appropriations					
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
Special appropriations (including Special Accounts)					
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
Net impact on appropriations for Outcome 3 (administered)		2,110,445	628,770	402,496	455,719
Outcome 3					
Departmental					
Annual appropriations					
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
Net impact on appropriations for Outcome 3 (departmental)		4,368	1,733	3,683	3,450
Total net impact on appropriations for Outcome 3		2,114,813	630,503	406,179	459,169

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

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 4					
Administered					
Annual appropriations					
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)	-
Net impact on appropriations for Outcome 4 (administered)		85,530	(20,077)	26,969	48
Outcome 4 Departmental					
Annual appropriations					
Changes in Parameters	4.2	-	(30)	60	30
Net impact on appropriations for Outcome 4 (departmental)		-	(30)	60	30
Total net impact on appropriations for Outcome 4		85,530	(20,107)	27,029	78
Outcome 5					
Administered					
Annual appropriations					
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)
Net impact on appropriations for Outcome 5 (administered)		(1,433)	(31,488)	4,430	(29,836)
Outcome 5 Departmental					
Annual appropriations					
Supporting News and Media Diversity	5.2	(347)	(347)	(206)	-
Changes in Parameters	5.2	-	(251)	(82)	(76)
Net impact on appropriations for Outcome 5 (departmental)		(347)	(598)	(288)	(76)
Total net impact on appropriations for Outcome 5		(1,780)	(32,086)	4,142	(29,912)
Outcome 6					
Administered					
Annual appropriations					
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)	-
Net impact on appropriations for Outcome 6 (administered)		5,767	15,934	3,805	(196)

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

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 6					
Departmental					
Annual appropriations					
Changes in Parameters	6.2	-	(154)	(51)	(50)
Net impact on appropriations for Outcome 6 (departmental)		-	(154)	(51)	(50)
Total net impact on appropriations for Outcome 6		5,767	15,780	3,754	(246)
Outcome 7					
Administered					
Annual appropriations					
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
Net impact on appropriations for Outcome 7 (administered)		324,573	146,320	50,182	40,562
Outcome 7					
Departmental					
Annual appropriations					
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	-	-	-
Net impact on appropriations for Outcome 7 (departmental)		17,051	16,824	14,990	15,154
Total net impact on appropriations for Outcome 7		341,624	163,144	65,172	55,716
All Outcomes					
Departmental					
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 ^(a) \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates ^(b) \$'000
Administered items					
Outcome 1					
Improved infrastructure across Australia through investment in and coordination of transport and other infrastructure	11,430	17,984	20,484	2,500	-
Outcome 2					
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)
Outcome 3					
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	-
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	282,426	197,221	244,290	77,064	(29,995)
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	323,041	272,736	271,212	12,628	(14,152)
Outcome 6					
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 ^(a) \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates ^(b) \$'000
Outcome 7					
Contribute to healthy, active communities and a sustainable sport system through policy development, coordination and targeted support	-	156,778	160,487	3,709	-
Total administered	1,953,687	2,044,666	2,169,722	226,605	(101,549)
Departmental programs					
Outcome 1					
Improved infrastructure across Australia through investment in and coordination of transport and other infrastructure	85,948	81,828	83,803	1,975	-
Outcome 2					
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)
Outcome 3					
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	-
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	30,991	30,753	30,753	-	-
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	102,667	100,498	100,151	-	(347)
Outcome 6					
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 ^(a) \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates ^(b) \$'000
Outcome 7					
Contribute to healthy, active communities and a sustainable sport system through policy development, coordination and targeted support	-	17,046	17,051	5	-
Total departmental	579,059	534,049	567,794	36,068	(2,323)
Total administered and departmental	2,532,746	2,578,715	2,737,516	262,673	(103,872)

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

(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
Program 1.1: Infrastructure Investment					
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 ^(a)	68,349	20,726	13,276	13,525	13,533
Expenses not requiring appropriation in the Budget year ^(b)	40,685	2,556	1,973	1,539	343
Total expenses for Program 1.1	596,988	877,462	880,153	1,271,765	1,437,874
Program 1.2: Program Support for Outcome 1					
Departmental expenses					
Departmental appropriation	82,250	82,211	75,316	68,323	65,732
Expenses not requiring appropriation in the Budget year ^(c)	77	-	-	-	-
Total expenses for Program 1.2	82,327	82,211	75,316	68,323	65,732

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
Outcome 1 Totals by appropriation type					
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 ^(a)	68,349	20,726	13,276	13,525	13,533
Expenses not requiring appropriation in the Budget year ^(b)	40,685	2,556	1,973	1,539	343
Administered total	596,988	877,462	880,153	1,271,765	1,437,874
Departmental expenses					
Departmental appropriation	82,250	82,211	75,316	68,323	65,732
Expenses not requiring appropriation in the Budget year ^(c)	77	-	-	-	-
Departmental total	82,327	82,211	75,316	68,323	65,732
Total expenses for Outcome 1	679,315	959,673	955,469	1,340,088	1,503,606
Movement of administered funds between years^(d)					
Outcome 1:					
Program 1.1: Infrastructure Investment	(180,250)	(84,089)	(110,636)	188,237	181,737
Total movement of administered funds	(180,250)	(84,089)	(110,636)	188,237	181,737
	2024-25	2025-26			
Average staffing level (number)	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
Components for Program 1.1: Infrastructure Investment					
Administered expenses:					
Infrastructure Investment Program ^(a)					
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 ^(b)	(60)	-	-	-	-
Regional Australia Level Crossing Program	1,316	1,500	-	-	-
Payments to corporate entities ^(c)					
High Speed Rail Authority	55,102	7,505	-	-	-
Infrastructure Australia	13,247	13,221	13,276	13,525	13,533
Total expenses for Program 1.1	596,988	877,462	880,153	1,271,765	1,437,874

(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
Program 2.1: Surface Transport					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) ^(a)	246,874	349,576	343,489	295,176	295,002
Special Appropriations					
<i>Australian Maritime Safety Authority Act 1990</i> ^(b)	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 ^(b)	92,964	107,186	92,303	92,640	89,323
Expenses not requiring appropriation in the Budget year ^(c)	-	10	4,773	1,600	-
Total expenses for Program 2.1	473,043	589,714	591,575	542,593	545,122
Program 2.2: Road Safety					
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 ^(c)	14	1,550	137	-	-
Total expenses for Program 2.2	27,066	19,680	10,551	3,300	-

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
Program 2.3: Air Transport					
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 ^(b)	41,494	53,072	41,706	42,179	41,867
Special Appropriations					
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988^(b)</i>	131,915	130,196	133,400	137,200	141,200
<i>RPAS levy (Special Appropriation) Act 2020^(b)</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 ^(c)	85,058	100,362	42,939	16,023	-
Total expenses for Program 2.3	330,254	469,306	357,609	269,556	294,128
Program 2.4: Program Support for Outcome 2					
Departmental expenses					
Departmental appropriation	220,711	204,446	155,221	158,694	155,016
s74 external revenues ^(d)	7,556	4,182	4,182	4,182	4,182
Expenses not requiring appropriation in the Budget year ^(e)	20,058	3,173	2,212	2,212	2,212
Total expenses for Program 2.4	248,325	211,801	161,615	165,088	161,410
Outcome 2 Totals by appropriation type					
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 ^(b)	134,458	160,258	134,009	134,819	131,190
Expenses not requiring appropriation in the Budget year ^(c)	85,122	101,922	47,849	17,623	-
Administered total	830,363	1,078,700	959,735	815,449	839,250
Departmental expenses					
Departmental appropriation	220,711	204,446	155,221	158,694	155,016
s74 external revenues ^(d)	7,556	4,182	4,182	4,182	4,182
Expenses not requiring appropriation in the Budget year ^(e)	20,058	3,173	2,212	2,212	2,212
Departmental total	248,325	211,801	161,615	165,088	161,410
Total expenses for Outcome 2	1,078,688	1,290,501	1,121,350	980,537	1,000,660
Movement of administered funds between years^(f)					
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
Total movement of administered funds	(77,697)	(64,497)	46,167	37,017	59,010
	2024-25	2025-26			
Average staffing level (number)	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
Components for Program 2.1: Surface Transport					
Administered expenses:					
Bass Strait Passenger Vehicle Equalisation Scheme ^(a)	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 ^(a)	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^(b)</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 ^(b)					
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
Total expenses for Program 2.1	473,043	589,714	591,575	542,593	545,122
Components for Program 2.2: Road Safety					
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	-	-	-	-
Total expenses for Program 2.2	27,066	19,680	10,551	3,300	-

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
Components for Program 2.3: Air Transport					
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 ^(a)	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 ^(c)	2,004	-	-	-	-
Women in the Aviation Industry	1,001	2,047	-	-	-
Special Appropriations:					
<i>Aviation Fuel Revenues (Special Appropriation) Act 1988^(b)</i>	131,915	130,196	133,400	137,200	141,200
<i>RPAS levy (Special Appropriation) Act 2020^(b)</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 ^(b)					
Civil Aviation Safety Authority	41,494	53,072	41,706	42,179	41,867
Total expenses for Program 2.3	330,254	469,306	357,609	269,556	294,128

(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
Program 3.1: Regional Development					
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 ^(a)	309,639	216,860	154,991	-	-
Total expenses for Program 3.1	606,253	832,790	510,972	193,578	261,142
Program 3.2: Local Government					
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 ^(a)	322,745	181,057	-	-	-
Total expenses for Program 3.2	2,648,927	2,173,594	3,590,521	3,729,115	3,869,329

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
Program 3.3: Urban Development^(b)					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	886	-	-	-	-
Expenses not requiring appropriation in the Budget year ^(a)	-	8,347	-	-	-
Total expenses for Program 3.3	886	8,347	-	-	-
Program 3.4: Growing a Stronger Northern Australian Economy					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	5,942	1,012	-	-	-
Payments to corporate entities ^(c)	21,782	21,987	21,713	21,922	22,546
Expenses not requiring appropriation in the Budget year ^(d)	206,559	(37,241)	118,818	126,480	132,331
Total expenses for Program 3.4	234,283	(14,242)	140,531	148,402	154,877
Program 3.5: Program Support for Outcome 3					
Departmental expenses					
Departmental appropriation	75,371	70,900	53,007	47,907	44,530
Expenses not requiring appropriation in the Budget year ^(e)	58	-	-	-	-
Total expenses for Program 3.5	75,429	70,900	53,007	47,907	44,530
Outcome 3 Totals by appropriation type					
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 ^(c)	21,782	21,987	21,713	21,922	22,546
Expenses not requiring appropriation in the Budget year ^{(a) (d)}	838,943	369,023	273,809	126,480	132,331
Administered total	3,490,349	3,000,489	4,242,024	4,071,095	4,285,348
Departmental expenses					
Departmental appropriation	75,371	70,900	53,007	47,907	44,530
Expenses not requiring appropriation in the Budget year ^(e)	58	-	-	-	-
Departmental total	75,429	70,900	53,007	47,907	44,530
Total expenses for Outcome 3	3,565,777	3,071,389	4,295,031	4,119,002	4,329,878
Movement of administered funds between years^(f)					
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	-	-	-
Total movement of administered funds	(387,157)	232,166	154,991	-	-
	2024-25	2025-26			
Average staffing level (number)	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
Components for Program 3.1: Regional Development					
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	-	-
Total expenses for Program 3.1	606,253	832,790	510,972	193,578	261,142
Components for Program 3.2: Local Government					
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
Total expenses for Program 3.2	2,648,927	2,173,594	3,590,521	3,729,115	3,869,329

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
Components for Program 3.3: Urban Development^(a)					
Administered expenses:					
Support for City Deals	886	347	-	-	-
Bruce Precinct Masterplan	-	8,000	-	-	-
Total expenses for Program 3.3	886	8,347	-	-	-
Components for Program 3.4: Growing a Stronger Northern Australian Economy					
Administered expenses:					
Northern Australia Development Program	22,731	1,012	-	-	-
Northern Australia Infrastructure Facility ^(b)	189,770	(37,406)	118,818	126,480	132,331
Supporting the Northern Australia Indigenous Reference Group	-	165	-	-	-
Payments to corporate entities ^(c)					
Northern Australia Infrastructure Facility	21,782	21,987	21,713	21,922	22,546
Total expenses for Program 3.4	234,283	(14,242)	140,531	148,402	154,877

(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
Program 4.1: Services to Territories					
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 ^(a)	53,861	51,568	38,619	37,725	37,750
Total expenses for Program 4.1	322,724	329,824	250,729	251,981	256,245
Program 4.2: Program Support for Outcome 4					
Departmental expenses					
Departmental appropriation	30,530	30,753	29,664	29,753	29,396
Expenses not requiring appropriation in the Budget year ^(b)	32	-	-	-	-
Total expenses for Program 4.2	30,562	30,753	29,664	29,753	29,396

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
Outcome 4 Totals by appropriation type					
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 ^(a)	53,861	51,568	38,619	37,725	37,750
Administered total	322,724	329,824	250,729	251,981	256,245
Departmental expenses					
Departmental appropriation	30,530	30,753	29,664	29,753	29,396
Expenses not requiring appropriation in the Budget year ^(b)	32	-	-	-	-
Departmental total	30,562	30,753	29,664	29,753	29,396
Total expenses for Outcome 4	353,286	360,577	280,393	281,734	285,641
Movement of administered funds between years^(c)					
Outcome 4:					
Program 4.1: Services to Territories	(7,433)	6,514	919	-	-
Total movement of administered funds between years	(7,433)	6,514	919	-	-
	2024-25	2025-26			
Average staffing level (number)	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
Components for Program 4.1: Services to Territories					
Administered expenses:					
ACT Government - national capital functions	682	538	534	527	526
Depreciation and Amortisation	49,876	36,859	36,859	36,859	36,859
Norfolk Island - Commonwealth administration	1,250	1,229	1,256	1,284	1,312
Norfolk Island - Kingston and Arthur's Vale historic area	3,098	3,014	3,080	3,148	3,217
Office of Administrator, Northern Territory	430	477	487	498	509
Services to Indian Ocean Territories ^(a)	157,767	175,692	113,887	114,356	116,878
Services to Jervis Bay Territory ^(a)	8,814	12,404	6,266	6,404	6,545
Services to Norfolk Island ^(a)	78,940	78,553	67,299	67,844	69,338
Special Accounts					
Christmas Island Phosphate Mining Rehabilitation Special Account 2016	1,200	1,200	1,200	1,200	1,200
Indian Ocean, Jervis Bay and Norfolk Island Territories Special Account 2023	20,667	19,858	19,861	19,861	19,861
Total expenses for Program 4.1	322,724	329,824	250,729	251,981	256,245

(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
Program 5.1: Digital Technologies and Communications Services					
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 ^(a)	1,546,412	1,589,182	1,646,659	1,687,018	1,724,234
Expenses not requiring appropriation in the Budget year ^(b)	875,830	271,712	145,265	150,034	155,129
Total expenses for Program 5.1	2,955,788	2,502,365	2,453,756	2,445,015	2,405,897
Program 5.2: Program Support for Outcome 5					
Departmental expenses					
Departmental appropriation	73,646	92,133	74,831	74,440	67,904
s74 external revenues ^(c)	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 ^(d)	4,921	4,118	4,118	4,118	4,118
Total expenses for Program 5.2	86,046	102,197	84,895	84,504	77,968

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
Outcome 5 Totals by appropriation type					
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 ^(a)	1,546,412	1,589,182	1,646,659	1,687,018	1,724,234
Expenses not requiring appropriation in the Budget year ^(b)	875,830	271,712	145,265	150,034	155,129
Administered total	2,955,788	2,502,365	2,453,756	2,445,015	2,405,897
Departmental expenses					
Departmental appropriation	73,646	92,133	74,831	74,440	67,904
s74 external revenues ^(c)	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 ^(d)	4,921	4,118	4,118	4,118	4,118
Departmental total	86,046	102,197	84,895	84,504	77,968
Total expenses for Outcome 5	3,041,834	2,604,562	2,538,651	2,529,519	2,483,865
Movement of administered funds between years^(e)					
Outcome 5:					
Program 5.1: Digital Technologies and Communications	163,592	(53,827)	(44,537)	(47,548)	(6,064)
Total movement of administered funds between years	163,592	(53,827)	(44,537)	(47,548)	(6,064)
<hr/>					
	2024-25	2025-26			
Average staffing level (number)	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
Components for Program 5.1: Digital Technologies and Communications Services					
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 ^(a)	105,904	151,867	91,690	74,222	55,995
Cellular Broadcast Technologies ^(b)	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 ^(b)	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 ^(e)	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 ^{(b) (c)}	nfp	nfp	nfp	nfp	nfp
Regional Connectivity	20,534	14,255	217	289	-
Strengthening Telecommunications Against Natural Disasters ^(d)	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 ^(f)					
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
Total expenses for Program 5.1	2,955,788	2,502,365	2,453,756	2,445,015	2,405,897

(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
Program 6.1: Arts and Cultural Development					
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 ^(a)	649,339	676,652	691,258	708,177	717,114
Expenses not requiring appropriation in the Budget year ^(b)	19	1,889	1,889	1,988	1,790
Total expenses for Program 6.1	963,097	985,161	998,452	996,995	998,370
Program 6.2: Program Support for Outcome 6					
Departmental expenses					
Departmental appropriation	25,248	47,669	47,443	48,949	48,224
s74 External Revenue ^(c)	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 ^(d)	572	870	870	870	870
Total expenses for Program 6.2	49,289	61,868	61,650	61,385	60,660

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
Outcome 6 Totals by appropriation type					
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 ^(a)	649,339	676,652	691,258	708,177	717,114
Expenses not requiring appropriation in the Budget year ^(b)	19	1,889	1,889	1,988	1,790
Administered total	963,097	985,161	998,452	996,995	998,370
Departmental expenses					
Departmental appropriation	25,248	47,669	47,443	48,949	48,224
s74 external revenues ^(c)	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 ^(d)	572	870	870	870	870
Departmental total	49,289	61,868	61,650	61,385	60,660
Total expenses for Outcome 6	1,012,386	1,047,029	1,060,102	1,058,380	1,059,030
Movement of administered funds between years^(e)					
Outcome 6:					
Program 6.1: Arts and Cultural Development	(10,000)	2,000	4,000	4,000	-
Total movement of administered funds between years	(10,000)	2,000	4,000	4,000	-
	2024-25	2025-26			
Average staffing level (number)	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
Components for Program 6.1: Arts and Cultural Development					
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 ^(a)					
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
Total expenses for Program 6.1	963,097	985,161	998,452	996,995	998,370

(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 ^(a) \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 7.1: Sport and Physical Activity					
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 ^(b)	-	614,150	299,125	248,092	252,146
Total expenses for Program 7.1	-	774,637	389,930	298,199	292,661
Program 7.2: Program Support for Outcome 7					
Departmental expenses					
Departmental appropriation	-	16,829	16,064	14,269	14,424
Special accounts Expenses not requiring appropriation in the Budget year ^(c)	-	-	-	-	-
Total expenses for Program 7.2	-	16,829	16,064	14,269	14,424

Table 2.8.1: Budgeted expenses for Outcome 7 (continued)

	2024-25 Actual expenses ^(a) \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 7 Totals by appropriation type					
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 ^(b)	-	614,150	299,125	248,092	252,146
Administered total	-	774,637	389,930	298,199	292,661
Departmental expenses					
Departmental appropriation	-	16,829	16,064	14,269	14,424
Expenses not requiring appropriation in the Budget year ^(c)	-	-	-	-	-
Departmental total	-	16,829	16,064	14,269	14,424
Total expenses for Outcome 7	-	791,466	405,994	312,468	307,085
Movement of administered funds between years^(d)					
Outcome 7:					
Program 7.1: Sport and Physical Activity	-	2,509	-	-	-
Total movement of administered funds between years	-	2,509	-	-	-

	2024-25	2025-26
Average staffing level (number)	-	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
Components for Program 7.1: Sport and Physical Activity					
Administered expenses:					
Sport and Physical Activity	-	160,487	90,805	50,107	40,515
Special Accounts	-	-	-	-	-
Sport and Recreation	-	-	-	-	-
Payments to corporate entities ^(a)					
Australian Sports Commission	-	614,150	299,125	248,092	252,146
Total expenses for Program 7.1	-	774,637	389,930	298,199	292,661

(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

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Services for Other Entities and Trust Moneys - Special Account (A) and (D)	1-7					
2025-26		1,226	392	(392)	-	1,226
2024-25		870	388	(32)	-	1,226
Melbourne Airport New Runway Land Acquisition Special Account - s78 PGPA Act (A)	2					
2025-26		47	-	-	-	47
2024-25		47	50	(50)	-	47
Christmas Island Phosphate Mining Rehabilitation Special Account 2016 - s78 PGPA Act (A)	4					
2025-26		2,224	1,200	(1,200)	-	2,224
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					
2025-26		917	19,858	(19,858)	-	917
2024-25		2,197	19,388	(20,668)	-	917
Public Interest Telecommunications Services Special Account - s37 Telecommunications Act 1999 (D)	5					
2025-26		44,633	100,000	(316,296)	216,296	44,633
2024-25		43,595	100,819	(318,117)	218,336	44,633
Regional Broadband Scheme Special Account - s89 Telecommunications Act 1999 (A)	5					
2025-26		333	-	(26,169)	26,169	333
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					
2025-26		3,363	3,680	(2,982)	-	4,061
2024-25		3,584	4,860	(5,081)	-	3,363
Indigenous Repatriation Special Account 2016 - s78 PGPA Act (D)	6					
2025-26		2,592	821	(821)	-	2,592
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</i> (A)	6					
2025-26		-	500	(500)	-	-
2024-25		184	316	(500)	-	-
Sport and Recreation Special Account 2016 - s78 PGPA Act (A)	7					
2025-26		-	-	-	182	182
2024-25		-	-	-	-	-
Total special accounts 2025-26 Budget estimate		55,335	126,451	(368,218)	242,647	56,215
<i>Total special accounts 2024-25 estimated actuals</i>		56,190	128,289	(372,959)	243,815	55,335

(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
EXPENSES					
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 ^(a)	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	-	-	-	-
Total expenses	571,978	576,559	482,211	471,229	454,120
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
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
Total own-source revenue	14,678	15,412	15,412	13,764	13,764
Gains					
Other gains	56	-	-	-	-
Total gains	56	-	-	-	-
Total own-source income	14,734	15,412	15,412	13,764	13,764
Net (cost of)/contribution by services	(557,244)	(561,147)	(466,799)	(457,465)	(440,365)
Revenue from Government	567,311	552,986	459,599	450,265	433,156
Surplus/(deficit) attributable to the Australian Government	10,067	(8,161)	(7,200)	(7,200)	(7,200)
Other comprehensive income					
Changes in asset revaluation reserve	3,872	-	-	-	-
Total other comprehensive income	3,872	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	13,939	(8,161)	(7,200)	(7,200)	(7,200)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	13,939	(8,161)	(7,200)	(7,200)	(7,200)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ^(a)	23,255	16,678	16,256	16,661	11,938
plus: depreciation/amortisation expenses for ROU assets ^(b)	24,137	11,478	10,939	10,534	15,257
less: lease principal repayments ^(b)	27,050	19,995	19,995	19,995	19,995
Net Cash Operating Surplus/ (Deficit)	34,281	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

(b) Applies to leases under AASB 16 Leases.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	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
Total financial assets	238,618	241,341	241,341	241,341	226,645
Non-financial assets					
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
Total non-financial assets	172,334	160,159	144,076	128,189	127,100
Total assets	410,952	401,500	385,417	369,530	353,745
LIABILITIES					
Payables					
Suppliers	26,103	26,103	26,103	26,103	26,103
Other payables	15,975	12,841	12,841	12,841	12,841
Total payables	42,078	38,944	38,944	38,944	38,944
Interest bearing liabilities					
Leases	53,366	33,371	13,376	13,376	13,376
Total interest bearing liabilities	53,366	33,371	13,376	13,376	13,376
Provisions					
Employee provisions	97,066	102,751	102,751	102,751	102,751
Other provisions	1,057	1,057	1,057	1,057	1,057
Total provisions	98,123	103,808	103,808	103,808	103,808
Total liabilities	193,567	176,123	156,128	156,128	156,128
Net assets	217,385	225,377	229,289	213,402	197,617
EQUITY*					
Parent entity interest					
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
Total parent entity interest	217,385	225,377	229,289	213,402	197,617
Total Equity	217,385	225,377	229,289	213,402	197,617

Prepared on Australian Accounting Standards basis.

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

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

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

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	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
Total cash received	560,651	566,749	473,341	463,057	445,948
Cash used					
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
Total cash used	544,777	546,733	453,346	442,364	425,255
Net cash from/(used by) operating activities	15,874	20,016	19,995	20,693	20,693
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	8,041	16,153	11,134	11,308	11,410
Total cash used	8,041	16,153	11,134	11,308	11,410
Net cash from/(used by) investing activities	(8,041)	(16,153)	(11,134)	(11,308)	(11,410)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	22,804	16,153	11,134	11,308	11,410
Total cash received	22,804	16,153	11,134	11,308	11,410
Cash used					
Principal payments on lease liability	27,050	19,995	19,995	19,995	19,995
Total cash used	27,050	19,995	19,995	19,995	19,995
Net cash from/(used by) financing activities	(4,246)	(3,842)	(8,861)	(8,687)	(8,585)
Net increase/(decrease) in cash	3,587	21	-	698	698
Cash and cash equivalents at the beginning of the reporting period	13,074	16,661	16,682	16,682	17,380
Cash and cash equivalents at the end of the reporting period	16,661	16,682	16,682	17,380	18,078

Prepared on Australian Accounting Standards basis.

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

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

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
	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025					
Gross book value	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)
Opening net book balance	59,323	14,813	47,668	38,814	160,618
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	244	3,900	-	12,009	16,153
Total additions	244	3,900	-	12,009	16,153
Other movements					
Depreciation/amortisation expense	(3,690)	(4,354)	(142)	(8,492)	(16,678)
Depreciation/amortisation on ROU assets	(11,463)	(15)	-	-	(11,478)
Total other movements	(15,153)	(4,369)	(142)	(8,492)	(28,156)
As at 30 June 2026					
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)
Closing net book balance	44,414	14,344	47,526	42,331	148,615

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
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
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 ^(a)	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
Total expenses administered on behalf of Government	9,159,309	9,618,447	10,200,920	10,172,281	10,537,892
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	33,069	27,307	27,307	27,307	27,307
Total taxation revenue	33,069	27,307	27,307	27,307	27,307
Non-taxation revenue					
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
Total non-taxation revenue	432,871	534,896	576,566	641,499	676,509
Total own-source revenue administered on behalf of Government	465,940	562,203	603,873	668,806	703,816
Total own-source income administered on behalf of Government	8,693,369	9,056,244	9,597,047	9,503,475	9,834,076
Net cost of/(contribution by) services	(8,693,369)	(9,056,244)	(9,597,047)	(9,503,475)	(9,834,076)
Surplus/(deficit) before income tax	(8,693,369)	(9,056,244)	(9,597,047)	(9,503,475)	(9,834,076)
Surplus/(deficit) after income tax	-	-	-	-	-

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
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	(498,476)	-	-	-	-
Total other comprehensive income	(498,476)	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(9,191,845)	(9,056,244)	(9,597,047)	(9,503,475)	(9,834,076)

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
ASSETS					
Financial assets					
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
Total financial assets	48,172,779	52,412,940	55,508,154	56,743,096	59,172,687
Non-financial assets					
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
Total non-financial assets	1,093,112	1,143,416	1,221,826	1,258,281	1,233,473
Total assets administered on behalf of Government	49,265,891	53,556,356	56,729,980	58,001,377	60,406,160
LIABILITIES					
Payables					
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
Total payables	401,954	646,021	656,375	666,787	678,077
Provisions					
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
Total provisions	1,007,887	118,979	116,696	116,696	116,696
Total liabilities administered on behalf of Government	1,409,841	765,000	773,071	783,483	794,773
Net assets/(liabilities)	47,856,050	52,791,356	55,956,909	57,217,894	59,611,387

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
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
Total cash received	350,277	411,298	419,042	484,486	563,740
Cash used					
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
Total cash used	8,299,341	9,307,029	9,805,790	9,758,158	10,107,149
Net cash from/(used by) operating activities	(7,949,064)	(8,895,731)	(9,386,748)	(9,273,672)	(9,543,409)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	385,247	39,504	34,035	89,595	151,419
Interest	55,531	-	-	-	-
Total cash received	440,778	39,504	34,035	89,595	151,419
Cash used					
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
Total cash used	3,616,413	4,317,675	3,188,928	1,350,325	2,595,630
Net cash from/(used by) investing activities	(3,175,635)	(4,278,171)	(3,154,893)	(1,260,730)	(2,444,211)
FINANCING ACTIVITIES					
Cash received					
Other	243,815	3,725,972	2,726,814	772,891	2,084,603
Total cash received	243,815	3,725,972	2,726,814	772,891	2,084,603
Cash used					
Other	-	-	-	3,688	8,931
Total cash used	-	-	-	3,688	8,931

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
Net cash from/(used by) financing activities	243,815	3,725,972	2,726,814	769,203	2,075,672
Net increase/(decrease) in cash held	(10,880,884)	(9,447,930)	(9,814,827)	(9,765,199)	(9,911,948)
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>
Cash and cash equivalents at end of reporting period	49,093	49,456	49,456	49,456	49,456

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
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
Total new capital appropriations	4,003,869	3,110,519	1,994,467	893,367	2,334,818
<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
Total Items	4,003,869	3,110,519	1,994,467	893,367	2,334,818
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	67,338	1,392,461	265,084	54,150	1,532
Funded by capital appropriation - ACB ^(b)	30,140	42,395	46,541	29,478	20,833
TOTAL	97,478	1,434,856	311,625	83,628	22,365
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	97,478	1,434,856	311,625	83,628	22,365
Total cash used to acquire assets	97,478	1,434,856	311,625	83,628	22,365

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
As at 1 July 2025						
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)
Opening net book balance	80,729	244,112	479,801	201,869	79,235	1,085,746
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	13,005	1,850	79,690	338	2,595	97,478
Total additions	13,005	1,850	79,690	338	2,595	97,478
Other movements						
Depreciation/amortisation expense	-	(9,137)	(35,599)	(2,437)	-	(47,173)
Total other movements	-	(9,137)	(35,599)	(2,437)	-	(47,173)
As at 30 June 2026						
Gross book value	93,734	248,378	557,850	202,209	81,837	1,184,008
Gross book value - ROU assets	-	-	2,433	-	-	2,433
Accumulated depreciation/amortisation and impairment	-	(11,553)	(35,673)	(2,439)	(7)	(49,672)
Accumulate depreciation/ amortisation and impairment - ROU assets	-	-	(718)	-	-	(718)
Closing net book balance	93,734	236,825	523,892	199,770	81,830	1,136,051

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.