Portfolio Additional Estimates Statements 2024–25

PRIME MINISTER AND CABINET PORTFOLIO

Explanations of Additional Estimates 2024–25

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ASSISTANT MINISTER TO THE PRIME MINISTER

PARLIAMENT HOUSE
CANBERRA 2600

President of the Senate

Australian Senate

Parliament House

CANBERRA ACT 2600

Speaker

House of Representatives

Parliament House

CANBERRA ACT 2600

Dear President

Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the
2024–25 Additional Estimates for the Prime Minister and Cabinet Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

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

Yours sincerely

Patrick Gorman

**Abbreviations and conventions**

The following notations may be used:

NEC/nec not elsewhere classified

‑ nil

.. not zero, but rounded to zero

na not applicable (unless otherwise specified)

nfp not for publication

$m $ million

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

**Enquiries**

Should you have any enquiries regarding this publication please contact Chief Finance Officer in the Department of Prime Minister and Cabinet on (02) 6271 5111.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at [www.budget.gov.au](file://mercury.network/dfs/groups/FMG/FRACM/Reporting%20and%20Resourcing/BRF/Reporting/BdgPap/2.%20PAES/3.5%20PAES%202019-20/www.budget.gov.au).

User guide
to the
Portfolio Additional
Estimate Statements

User Guide

The purpose of the 2024–25 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non‑financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4)and Appropriation (Parliamentary Departments) Bill (No. 2*)* 2024–2025. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the Acts Interpretation Act 1901.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

|  |
| --- |
| **User guide** |
| Provides a brief introduction explaining the purpose of the PAES. |
| **Portfolio overview** |  |
| Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio. |
| **Entity Additional Estimates Statements** |
| A statement (under the name of the entity) for each entity affected by Additional Estimates. |
| **Section 1: Entity overview and resources** | This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4. |
| **Section 2: Revisions to outcomes and planned performance** | This section details **changes** to Government outcomes and/or **changes** to the planned performance of entity programs. |
| **Section 3: Special account flows and budgeted financial statements** | This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements. |

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Portfolio Overview

**Prime Minister and Cabinet Portfolio** **Overview**

Since the 2024-25 Portfolio Budget Statements, the Net Zero Economy Agency transitioned out of the Department of Prime Minister and Cabinet and has been established as an independent authority. There have been no other significant changes in the Prime Minister and Cabinet Portfolio from that included in the *Portfolio Budget Statements 2024-25* (pages 5‑11).

Additional estimates are being sought for the Department of the Prime Minister and Cabinet, the Australian National Audit Office, the Australian Public Service Commission, Indigenous Business Australia and the National Indigenous Australians Agency. Explanations of the additional estimates for these entities are detailed in their respective sections of the Portfolio Additional Estimates Statements.

A full outline of the Department’s Portfolio Overview can be found in the 2024–25 PB Statements.

Figure 1: Prime Minister and Cabinet portfolio structure and outcomes

|  |
| --- |
| **Prime Minister — The Hon Anthony Albanese MP** |
|  |
| Minister for the Public Service and Minister for Women — Senator the Hon Katy Gallagher Minister for Indigenous Australians — The Hon Malarndirri McCarthy MP Cabinet Secretary – The Hon Mark Dreyfus KC MP |
|  |
| Assistant Minister to the Prime Minister and Assistant Minister for the Public Service — The Hon Patrick Gorman MPAssistant Minister for a Future Made in Australia — Senator the Hon Tim AyresAssistant Minister for Women — The Hon Kate Thwaites MP |
|  |
| **Department of the Prime Minister and Cabinet** *Secretary: Professor Glyn Davis AC*Outcome: Provide high quality policy advice and support to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers including through the coordination of government activities, policy development and program delivery. |
|  |
| **Aboriginal Hostels Limited** *Chief Executive Officer: Mr Dave Chalmers AO CSC*Outcome: Improved access to education, employment, health and other services for Aboriginal and Torres Strait Islander people travelling or relocating through the operation of temporary hostel accommodation services. |
|  |
| **Australian Institute of Aboriginal and Torres Strait Islander Studies** *Chief Executive Officer: Mr Leonard Hill*Outcome: Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research, and providing access to print and audio-visual collections. |
|  |
| **Australian National Audit Office** *Auditor-General: Dr Caralee McLiesh PSM*Outcome: To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public. |

|  |
| --- |
|  |
| **Indigenous Business Australia**  *Chief Executive Officer: Mr Leo Bator*Outcome: Improved wealth acquisition to support the economic independence of Aboriginal and Torres Strait Islander peoples through commercial enterprise, asset acquisition, construction and access to concessional home and business loans. |
| **Indigenous Land and Sea Corporation** *Chief Executive Officer: Mr Joe Morrison*Outcome: Enhanced socio-economic development, maintenance of cultural identity and protection of the environment by Indigenous Australians through the acquisition and management of land, water and water‑related rights. |
|  |
| **National Australia Day Council Limited** *Chief Executive Officer: Mr Mark Fraser AO CVO*Outcome: A shared celebration of Australia and Australians through promoting the meaning of and participation in Australia Day and the Australian of the Year Awards. |
|  |
| **National Indigenous Australians Agency** *Chief Executive Officer: Ms Jody Broun*Outcome: Lead the development and implementation of the Australian Government’s agenda to improve the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples and communities through working in partnership and effectively delivering programs.  |
|  |
| **Northern Territory Aboriginal Investment Corporation** *Chief Executive Officer: Ms Elly Patira*Outcome: Assist cultural maintenance and social well-being, economic self-sufficiency and self-management for the betterment of Aboriginal people living in the Northern Territory through investments, commercial enterprise, beneficial payments and other financial assistance.  |
|  |
| **Northern Territory Land Councils**Anindilyakwa Land Council – *Accountable Authority: Ms Cherelle Wurrawilya (Chair) and Mr Mark Hewitt (Chief Executive Officer)*Central Land Council – *Accountable Authority: Mr Matthew Palmer (Chair) and Mr Lesley Turner (Chief Executive Officer)*Northern Land Council – *Accountable Authority: Mr Matthew Ryan (Chair) and Mrs Jessie Schaecken (Interim Chief Executive Officer)*Tiwi Land Council – *Accountable Authority: Mr Leslie Tungatalum (Chair) and Mr Brendan Ferguson (Chief Executive Officer)*Objective: Represent Aboriginal interests in various processes under the *Aboriginal Land Rights (Northern Territory) Act 1976*. The Central Land Council and Northern Land Council are Native Title Representative Bodies under the *Native Title Act 1993*. |
|  |
| **Net Zero Economy Authority** *Chief Executive Officer: Mr David Shankey*Outcome: Facilitate the achievement of Australia's greenhouse gas emissions targets by empowering communities, regions and workers most affected by Australia's transition to a net zero emissions economy to anticipate and respond to the risks and opportunities of the transition, including through: facilitating investment, supporting workers, building community engagement and coordinating net zero related policies and programs. |
|  |
| **Office of National Intelligence** *Director-General: Mr Andrew Shearer*Outcome: Advancement of Australia's national interests through increased government awareness of international developments affecting Australia, and integration, coordination and evaluation of Australia’s national intelligence capabilities. |
| **Office of the Official Secretary to the Governor-General** *Official Secretary: Mr Gerard Martin*Outcome: The performance of the Governor-General’s role is facilitated through organisation and management of official duties, management and maintenance of the official household and property and administration of the Australian Honours and Awards system. |
|  |
| **Outback Stores Pty Ltd** *Chief Executive Officer: Mr Michael Borg*Objective: To improve access to affordable, healthy food for Indigenous communities, particularly in remote areas, through providing food supply and store management and support services. |
|  |
| **Australian Public Service Commission** *Commissioner: Dr Gordon de Brouwer PSM*Outcome: Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation. |
|  |
| **Torres Strait Regional Authority** *Interim**Chief Executive Officer: Mr Charlie Kaddy*Outcome: Progress towards closing the gap for Torres Strait Islander and Aboriginal people living in the Torres Strait Region through development planning, coordination, sustainable resource management, and preservation and promotion of Indigenous culture. |
|  |
| **Workplace Gender Equality Agency**  *Chief Executive Officer: Ms Mary Wooldridge*Objective: Promote and improve gender equality in Australian workplaces including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data. |
|  |
| **Wreck Bay Aboriginal Community Council** *Chief Executive Officer: Ms Tamara Mitchell*Objective: Established by the *Aboriginal Land Grant (Jervis Bay Territory) Act 1986* to hold title to land and provide council services to the Aboriginal Community of Jervis Bay. |

Entity additional estimates statements

Department of the Prime Minister and Cabinet

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Department of the Prime Minister and Cabinet

Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The strategic direction statement for the Department of the Prime Minister and Cabinet (PM&C) can be found in the 2024-25 Portfolio Budget Statements (PB Statements).

Since the publication of the 2024-25 PB Statements the Net Zero Economy Authority has been established with functions transferring to the new Authority from PM&C.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for PM&C at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024–25 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 2023–24 financial statements.

Table 1.1: PM&C resource statement – Additional Estimates for
2024–25 as at February 2025 

Table 1.1: PM&C resource statement – Additional Estimates for
2024–25 as at February 2025 (continued)

Third party payments from and on behalf of other entities 

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.

Note: PM&C has transferred $50.2m to the Net Zero Economy Authority in 2024-25 under a determination made under section 75 of the *Public Governance, Performance and Accountability Act 2013*

 (PGPA Act).

1. *Appropriation Act (No. 1) 2024–2025* and Appropriation Bill (No. 3) 2024-2025*.* Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2023–24 annual report and encompasses *Appropriation Act (No. 1) 2023–2024, Appropriation Act (No. 3)*

*2023–2024 and Appropriation Act (No. 5) 2023–2024.*

1. Excludes $16.9m subject to administrative quarantine by the Department of Finance or withheld under section 51 of the PGPA Act. Proposed additional estimates include $2.0m reduction due to Machinery of Government changes.
2. Excludes departmental capital budget (DCB).
3. Estimated external revenue receipts under section 74 of the PGPA Act.
4. 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’.
5. 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 has been designated as a ‘contribution by owner’.
6. 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
7. *Appropriation Act (No. 2) 2024–2025* and Appropriation Bill (No. 4) 2024–2025. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2023–24 annual report and encompasses *Appropriation Act (No. 2) 2023–2024,* and *Appropriation Act (No. 4) 2023–2024.*

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2024–25 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2024–25 measures since the Budget 

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

1. The lead entity for measure *Royal Commission into Defence and Veteran Suicide - initial steps* is Defence. The full measure description and package details appear in the 2024–25 MYEFO under the Defence portfolio.

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

The following tables detail the changes to the resourcing for PM&C at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024–25 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the
2024–25 Budget 

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

1. Other variations are primarily related to Machinery of Government Adjustments, notably transfer from PM&C to Net Zero Economy Authority established as in independent Authority on 11 December 2024 and transfer of Early Stage Social Enterprise Foundation Grant to Department of Social Services.

### 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for PM&C through Appropriation Bill No. 3.

Table 1.4: Appropriation Bill (No. 3) 2024–2025 

Section 2: Revisions to outcomes and planned performance

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: Provide high quality policy advice and support to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers including through coordination of government activities, policy development and program delivery |

*Budgeted expenses for Outcome 1*

This table shows how much PM&C intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1 Budgeted expenses for Outcome 1



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

1. The annual expense figure reflects the appropriation provided for the provision for future entitlements for each of the former Governors-General. This is unwound as expenses not requiring appropriation in the Budget year.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses, make good expenses, audit fees, and other services provided free of charge.
3. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

Section 3: Special account flows and budgeted financial statements

### 3.1 Budgeted financial statements

#### 3.1.1 Analysis of budgeted financial statements

Since the 2024-25 PB Statements, PM&C’s budgeted financial statements have changed as a result of measures identified in Table 1.2 and other variation in Table 1.3. This includes the transfer of funding to the Net Zero Economy Authority, which was established as independent authority on 11 December 2024.

**Departmental Financial Statements**

The Comprehensive Income Statement (Table 3.1) sets out the application of funding to ordinary operating expenses. Departmental expenses have decreased since the 2024-25 PB Statements due to the Net Zero Economy Authority Machinery of Government change.

**Administered Financial Statements**

Administered expenses have decreased since the 2024-25 PB Statements primarily due to transfer of programs to the Net Zero Economy Authority and the transfer of Early Stage Social Enterprise Foundation Grant to the Department of Social Services.

#### 3.1.2 Budgeted financial statements

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



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

**Note: Impact of net cash appropriation arrangements** 

Prepared on Australian Accounting Standards basis.

1. 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.
2. Applies to leases under AASB 16 Leases.

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

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget Year 2024–25) 

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25) 

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through *Annual Appropriation Act (No. 1) 2024–2025* and Appropriation Bill (No. 3) 2024–2025 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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

Prepared on Australian Accounting Standards basis.

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

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)  Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

1. Includes purchases from current and previous years’ Administered Capital Budgets (ACBs).

Table 3.11: Statement of administered asset movements (2024–25 Budget year) 

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Annual Appropriation Act (No. 1) 2024–2025 and Appropriation Bill (No. 3) 2024–2025 for depreciation/amortisation expenses, Administered Capital Budget or other operational expenses.

Australian National Audit Office

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Australian National Audit Office

Section 1: Entity overview and resources

### 1.1 Strategic direction statement

There has been no significant change to the strategic direction of the Australian National Audit Office (ANAO) from that outlined in the 2024-25 Portfolio Budget Statements.

The ANAO reclassified $0.8m from Departmental Capital Budget (DCB) to Operating Expenses (OPEX), the movement of funds will increase the ANAO’s OPEX appropriation by $0.8m to $96.1m, reducing the DCB from $1.0m to $0.3m.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the ANAO at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024‍–‍25 Budget year, including variations through Appropriation Bill No. 3 and Special Appropriations.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2023–24 financial statements.

Table 1.1: ANAO resource statement — Additional Estimates for
2024–25 as at February 2025 

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.

1. *Appropriation Act (No. 1) 2024–2025* and Appropriation Bill (No. 3) 2024-2025*.* Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2023–24 annual report and encompasses *Appropriation Act (No. 1) 2023–2024.*
2. Excludes Departmental Capital Budget (DCB) Estimated external revenue receipts under section 74 of the PGPA Act.
3. Estimated external revenue receipts under section 74 of the PGPA Act.
4. Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
5. For further information on special appropriations and special accounts, please refer to Budget Paper No. 4 – Agency Resourcing. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

### 1.3 Entity measures

The ANAO has no new Government measures taken since the 2024–25 Budget.

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

The following tables detail the changes to the resourcing for the ANAO at Additional Estimates, by outcome. Table 1.2 details the Additional Estimates resulting from new measures and other variations since the 2024–25 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.2: Additional estimates and other variations to outcomes since the
2023–24 Budget 

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

1. 2024-25 Departmental Programs adjustment reflect the reclassification of departmental capital budget to operating expenditure.

### 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the ANAO through Appropriation Bill No. 3.

Table 1.3: Appropriation Bill (No. 3) 2024–2025 

Section 2: Revisions to outcomes and planned performance

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public. |

*Budgeted expenses for Outcome 1*

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

Table 2.1.1 Budgeted expenses for Outcome 1



Table 2.1.1 Budgeted expenses for Outcome 1 (continued)



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

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses and audit fees.

Section 3: Special account flows and budgeted financial statements

### 3.1 Budgeted financial statements

#### 3.1.1 Analysis of budgeted financial statements

Since the publication of the 2024-25 PBS, the ANAO has reclassified $0.8m in 2024-25 from Departmental Capital Budget (DCB) to Operating Expenses, the movement of funds will increase the ANAO’s Operating Expenses appropriation by $0.8m to $96.1m, reducing the Departmental Capital Budget from $1.0m to $0.3m.

#### 3.1.2 Budgeted financial statements

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



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

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



Prepared on Australian Accounting Standards basis.

1. 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.
2. Applies to leases under AASB 16 Leases.

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



Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget Year 2023–24)



Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25) 

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through *Annual Appropriation Act (No. 1) 2024–2025* and Appropriation Bill (No. 3) 2024–2025 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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



Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

Australian Public Service Commission

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Australian Public Service Commission

Section 1: Entity overview and resources

### 1.1 Strategic direction statement

There has been no change to the APSC’s Strategic Direction statement outlined in the APSC chapter in the 2024-25 Portfolio Budget Statements.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the APSC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024‍–‍25 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 2023–24 financial statements.

Table 1.1: APSC resource statement – Additional Estimates for
2024–25 as at February 2025



**Third party payments from and on behalf of other entities**



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.

1. *Appropriation Act (No. 1*) 2024-2025 and Appropriation Bill (No. 3) 2024-2025. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2023-24 annual report and encompasses Appropriation Act (No. 1) 2023-2024 and Appropriation Act (No. 3) 2023-2024.
2. Excludes $1.8 million appropriated in 2021-22, which has been permanently withheld under section 51 of the PGPA Act.
3. Excludes departmental capital budget (DCB). The proposed additional estimates for 2024-25 includes transfer of appropriation to the Parliamentary Workplace Support Service arising from a Machinery of Government change, and reclassification of capital funding to operating funding.
4. Estimated external revenue receipts under section 74 of the PGPA Act.
5. Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

### 1.3 Entity measures

The APSC has no new Government measures taken since the 2024–25 Budget.

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

The following table details the changes to the resourcing for the APSC at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024–25 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.2: Additional estimates and other variations to outcomes since the
2024–25 Budget 

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

1. In 2024-25, $3.5 million has been reclassified from capital to operating appropriation for the Workplace Metrics Modernisation Program (formerly known as APS Employment Database (APSED) redevelopment project).
2. Other variations include the Transfer of COO Committee Secretariat from the Department of the Prime Minister and Cabinet to APSC, and the Machinery of Government transfer to the Parliamentary Workplace Support Service (PWSS).

### 1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.3: Appropriation Bill (No. 3) 2024–2025 Note 1: Actual net reduction in appropriation includes transfer to the Parliamentary Workplace Support Service arising from a Machinery of Government change, and reclassification of capital funding to operating funding.

Section 2: Revisions to outcomes and planned performance

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation. |

*Budgeted expenses for Outcome 1*

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

Table 2.1.1 Budgeted expenses for Outcome 1 

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

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation/amortisation expenses, make good expenses, and audit fees.

Section 3: Special account flows and budgeted financial statements

### 3.1 Budgeted financial statements

#### 3.1.1 Analysis of budgeted financial statements

Own-source revenue includes earnings of the APS Academy and from official international development assistance programs. For 2024-25, Commission departmental revenue has been revised up to reflect an increase in demand for such services.

In 2024-25 there has been a reclassification of $3.5 million from capital to operating appropriation for the Workplace Metrics Modernisation Program (formerly known as APS Employment Database redevelopment project).

In 2024-25 the Machinery of Government changes arising from the establishment of the Parliamentary Workplace Support Service were finalised. A transfer of departmental appropriation of $1.6 million was made from the APSC to the Parliamentary Workplace Support Service in 2024-25 and $9.1 million over the forward estimates.

#### 3.1.2 Budgeted financial statements

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



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

Note: Impact of net cash appropriation arrangements



Prepared on Australian Accounting Standards basis.

1. 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 3.5 Departmental Capital Budget Statement.
2. Applies to leases under AASB 16 Leases.

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

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget Year 2024–25)



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

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

1. Includes purchases from current and previous years’ Departmental Capital Budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2024–25) 

Prepared on Australian Accounting Standards basis.

1. Includes purchases from capital appropriation.

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



Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted administered cash flows (for the period ended 30 June)



Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of administered capital budget (for the period ended 30 June)

The APSC has no administered capital budget.

Table 3.10: Statement of administered asset movements (2024–25 Budget year)

The APSC has no administered assets.

Indigenous Business Australia

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Indigenous Business Australia

Section 1: Entity overview and resources

### 1.1 Strategic direction statement

Indigenous Business Australia (IBA) is a corporate Commonwealth entity established under the Aboriginal and Torres Strait Islander Act 2005 (ATSI Act) and is subject to the PGPA Act. IBA drives financial inclusion and economic empowerment with Aboriginal and Torres Strait Islander people and communities to achieve economic independence and ensure they are an integral part of the economy. IBA does this through the distribution of capital targeted at home and business ownership, capability development, co-investing with Aboriginal and Torres Strait Islander people in funds that generate financial returns and through sector specific direct investments that provide employment, training and supply chain opportunities.

The following changes have occurred with the Indigenous Business Australia portfolio since the publication of the 2024-25 Portfolio Budget Statements.

The Government has progressed amendments to the ATSI Act to enhance Indigenous Business Australia’s ability to leverage its capital and investments to support First Nations economic self-determination.

There has been no significant change to the strategic direction for Indigenous Business Australia (IBA) from that outlined in the Portfolio Budget Statement 2024-25 (page 139-140)

An additional $2.3 million in departmental funding through Appropriation Bill (No.3) 2024‑25 is the result of new funding announced for First Nations Economic Empowerment. The funding will support the delivery of the First Nations Economic Partnership (the Partnership).

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for IBA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024‍–‍25 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 2023-24 financial statements.

Table 1.1: Indigenous Business Australia resource statement – Additional Estimates for 2024–25 as at February 2025



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.

1. Appropriation Bill (No. 1) 2024-25.
2. Appropriation Bill (No. 2) 2024-25.
3. Funding provided by the National Indigenous Australians Agency that is not specified within the annual appropriation bills as a payment to the Corporate Commonwealth Entity (CCE) (for example, a grant awarded to a CCE from one of its portfolio department’s administered programs).

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2024–25 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2024–25 measures since the Budget

Prepared on a Government Financial Statistics (Underlying Cash) basis.

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

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

The following tables detail the changes to the resourcing for IBA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024–25 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the
2024–25 Budget 

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

### 1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2024–2025

**Table 1.5: Appropriation Bill (No. 4) 2024–2025**

Section 2: Revisions to outcomes and planned performance

### 2.1 Changes to outcome and program structures

|  |
| --- |
| Outcome 1: Improved wealth acquisition to support the economic independence of Aboriginal and Torres Strait Islander peoples through commercial enterprise, asset acquisition and access to concessional business and home finance. |

*Budgeted expenses for Outcome 1*

The table below shows how much IBA intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1 Budgeted expenses for Outcome 1

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

Section 3: Special account flows and budgeted financial statements

### 3.1 Budgeted financial statements

#### 3.1.1 Analysis of budgeted financial statements

Since the 2024-25 PB Statements, IBA budgeted financial statements have changed because of measures identified in Table 1.2 and other variation in Table 1.3 which includes the funding provided to IBA for *First Nations Economic Framework* and establish a First Nations Economic Partnership.

The Department budgeting since PB statement 2024-25 has led to increase in profitability in the budget year. This is to align the impact of annual actual and expected change in the housing portfolio credit risk premium for remaining part of the year. There has been no impact to the forward year due to these changes. The forward years have been updated to reflect the impact of the adjustments.

#### 3.1.2 Budgeted financial statements

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



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

**Note: Impact of net cash appropriation arrangements** 

Prepared on Australian Accounting Standards basis.

1. Applies leases under AASB 16 Leases.

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



Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget Year 2024–25)

 Prepared on Australian Accounting Standards basis.

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



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



Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

1. May include the following s74 external receipts:
	* sponsorship, subsidy, gifts or similar contribution
	* internally developed assets and
	* proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25) Prepared on Australian Accounting Standards basis.

National Indigenous Australians Agency

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National Indigenous Australians Agency

Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Strategic Direction Statement for the National Indigenous Australians Agency (the NIAA) can be found in the 2024-25 Portfolio Budget Statements (PB Statements). There has been no change to the NIAA’s strategic direction since the publication of the PB Statements.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the NIAA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024‑25 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 2023–24 financial statements.

**Table 1.1: NIAA resource statement — Additional Estimates for 2024-25 as at February 2025** 

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.

1. Appropriation Bill (No.1) 2024-25.
2. Represents unspent appropriations available from prior years.
3. Excludes $307.6 million subject to administrative quarantine by Finance or withheld under section 51 of PGPA Act.
4. Excludes Departmental Capital Budget (DCB).
5. Estimated External Revenue receipts under section 74 of the PGPA Act.
6. Departmental Capital Budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
7. Appropriation Bill (No.2) 2024-25.
8. Relates to appropriations sought for payment to the States, Territories and local governments in Appropriation Bill (No.2) 2024-25. Outcome 1 - Program 1.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of $7.529 million to the Northern Territory in 2024-25. Information on the terms and conditions can be found in the National Partnership on Northern Territory Remote Aboriginal Investment - <https://federalfinancialrelations.gov.au/sites/federalfinancialrelations.gov.au/files/2020-04/nt_remote_aboriginal_investment_np.pdf>. Terms and conditions are made under authority from section 7(2) of the COAG Reform Fund Act 2008 and the Intergovernmental Agreement on Federal Financial Relations.
9. For further information on special accounts, refer to Budget Paper No. 4 - Agency Resourcing. See Table 2.1.1 containing further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
10. Amounts credited to the special accounts from administered special appropriation relating to the Indigenous Remote Service Delivery Special Accounts.

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2024-25 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Additional estimates and other variations to outcomes since the
2024–25 Budget



**Table 1.2: Additional estimates and other variations to outcomes since the
2024–25 Budget (continued)**

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

1. The lead entity for the measure titled Australian Universities Accord – further reforms is the Department of Education. The full measure description and package details appear in the 2024–25 MYEFO under the Education portfolio.
2. The lead entity for the measure titled Indigenous Boarding Provider - grants program extension is the Department of Education. The full measure description and package details appear in the 2024–25 MYEFO under the Education portfolio.
3. The lead entity for the measure titled National Access to Justice Partnership is the Attorney-General’s Department. The full measure description and package details appear in the 2024–25 MYEFO under the Attorney-General’s portfolio.
4. The lead entity for the measure titled Support News and Media Diversity is the Department of Infrastructure, Transport, Regional Development, Communications and the Arts. The full measure description and package details appear in the 2024–25 MYEFO under the Infrastructure, Transport, Regional Development, Communications and the Arts portfolio.

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

The following tables detail the changes to the resourcing for the NIAA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024-25 Budget inAppropriation Bills Nos. 3 and 4.

**Table 1.3:****Additional estimates and other variations to outcomes since 2024-25****Budget**



**Table 1.3:****Additional estimates and other variations to outcomes since 2024-25****Budget (continued)** 

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

### 1.5 Breakdown of additional estimates by appropriation bill

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

**Table 1.4: Appropriation Bill (No. 3) 2024-25**



**Table 1.5: Appropriation Bill (No. 4) 2024-25**

Section 2: Revisions to outcomes and planned performance

### 2.1 Budgeted expenses and performance for outcome 1

|  |
| --- |
| **Outcome 1: Lead the development and implementation of the Australian Government's agenda to support the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples and communities through working in partnership and effectively delivering programs.** |

**Linked programs**

The following entities have made changes to their linked programs since the *PB Statements 2024-25*.

| **Department of Climate Change, Energy, the Environment and Water** |
| --- |
| **Programs*** Program 2.1 – Conserve, protect and sustainably manage Australia’s natural environment through a nature positive approach.
 |
| Contribution to Outcome 1 made by linked programsThe Department of Climate Change, Energy, the Environment and Water works with the NIAA to provide opportunities for First Nations communities and land managers to engage with the National Heritage Trust. |

| **Department of Industry, Science and Resources** |
| --- |
| **Programs*** Program 1.1 - Growing innovative and competitive businesses, industries and regions
* Program 1.2 – Investing in science and technology
* Program 1.3 - Supporting a strong resources sector
 |
| Contribution to Outcome 1 made by linked programs.The Department of Industry, Science and Resources (DISR) has been consulting with NIAA to ensure activities realising a better future for First Nation peoples. This includes supporting greater access to mainstream business support offerings by First Nations business owners and ensuring that the Buy Australian Plan, Australian Industry Participation, resources projects and the Square Kilometre Array provide opportunities and benefits for First Nations businesses and communities.DISR works with NIAA on initiatives to elevate First Nations knowledge and knowledge systems. DISR works with NIAA on initiatives to address critical workforce shortages in STEM by attracting and retaining Australians from diverse backgrounds in STEM education and careers, including Aboriginal and Torres Strait Islander Peoples. |

| **Department of Social Services** |
| --- |
| **Programs*** Program 1.6 – Working Age Payments
* Program 1.7 – Student Payments
* Program 2.1 – Families and Communities
* Program 3.1 – Disability and Carers
* Program 4.1 – Housing and Homelessness
 |
| Contribution to Outcome 1 made by linked programs.The Department of Social Services (DSS) has policy responsibility for working age payments, which provide financial assistance to people (including First Nations people) who are temporarily unable to support themselves through work.DSS is also responsible for student payments, including ABSTUDY, which provide financial assistance to First Nations families and students to encourage participation and retention in secondary and tertiary education. Many scholarships funded under the Indigenous Advancement Strategy (IAS) provide the basis for eligibility of ABSTUDY Away from Home entitlements for secondary school students, extending the education access and outcomes for First Nations students.DSS contributes to the IAS by supporting the development of stronger families and more resilient communities. This includes supporting First Nations families and communities to enjoy similar levels of physical emotional and social wellbeing to that enjoyed by other Australians; supporting families to give children a good start in life; supporting access to affordable housing; and supporting remote strategic investments and remote housing strategies.DSS contributes to the IAS by supporting eligible First Nations peoples with disability or who are caring for others.DSS is responsible for leading the Commonwealth’s implementation of three targets under the National Agreement on Closing the Gap, Target 9a (housing), Target 12 (out-of-home care), Target 13 (family violence); and the cross-cutting outcome for disability.DSS contributes a range of initiatives and actions toward achieving these targets as set out in the Commonwealth Closing the Gap Implementation Plan (Implementation Plan) and Action Tables. The Implementation Plan was tabled in the Australian Parliament on 13 February 2024 and the Action Tables were published on the NIAA website at that time. Safe and Supported: the National Framework for Protecting Australia’s Children 2021‑2031 aims to make significant and sustained progress in reducing child abuse and neglect, and its generational impacts. Safe and Supported is also the key mechanism for achieving Target 12 on Closing the Gap. The Safe and Supported First Action Plan and Safe and Supported Aboriginal and Torres Strait Islander First Action Plan were developed in partnership with First Nations leaders and state and territory governments, and in close collaboration with the broader non-government sector. In line with Closing the Gap Priority Reform One, a Safe and Supported Partnership Agreement between the Safe and Supported Aboriginal and Torres Strait Islander Leadership Group (Leadership Group) and Community Services Ministers was launched on 8 March 2024, formalising shared decision-making arrangements. These arrangements are reflected in the Safe and Supported governance structure, where the Leadership Group is represented at all levels.DSS is leading the establishment of the National Commissioner for Aboriginal and Torres Strait Islander Children and Young People, under the Safe and Supported Aboriginal and Torres Strait Islander First Action Plan, jointly funded with NIAA. DSS is progressing a number of activities to implement the recommendations under the Stronger Aboriginal and Torres Strait Islander Community Controlled Organisations (ACCOs), Stronger Families (SASF) project. SASF aims to increase the number of ACCOs delivering programs under the department’s Family and Children Activity. These programs target early intervention and support for families and children and contribute to achieving Closing the Gap Target 12. DSS has funded a new collection of family, domestic and sexual violence statistics for First Nations peoples. This will form a significant part of the evidence-base on violence against women and children, and address the gap in data on violence experienced by First Nations peoples. The data collected will inform reporting on Closing the Gap Target 13. The Department of Social Services leads the development and implementation of the Australian Government's Aboriginal and Torres Strait Islander family, domestic and sexual violence agenda in partnership with the Aboriginal and Torres Strait Islander Advisory Council and the First Nations National Plan Steering Committee. This includes through the development and implementation of the first *Aboriginal and Torres Strait Islander Action Plan 2023-2025* (Action Plan) to address the current safety needs of Aboriginal and Torres Strait Islander women and children and set the foundation for longer-term structural change. This longer term structural change will be addressed in the First Nations National Plan which is planned to be launched in June 2025, as a sister-document to the *National Plan to End Violence Against Women and Children 2022–2032* and overarching document to future Aboriginal and Torres Strait Islander Action Plans. DSS has committed $38.6 million in funding for the Leaving Violence Program Regional trials which will be operationalised from 1 July 2025, in Cairns (QLD), Broome (WA), Darwin (NT) and Dubbo (NSW). The LVP Regional Trials will be delivered through First Nations led organisations and provide specialised and culturally appropriate support to individuals of any gender and background, experiencing intimate partner violence, empowering them to separate from an abusive intimate partner relationship. (*Note that while the service will be focussed on Aboriginal and Torres Strait Islander victim-survivors, any individual is able to access the program via the First Nations led organisation*).DSS is delivering the Closing the Gap Outcomes and Evidence Fund, for First Nations people, organisations and communities to co-design, trial and evaluate projects aimed at contributing to Closing the Gap Targets 12 (out of home care) and 13 (family violence). There are 8 trial sites across Australia. DSS funds Lifeline Australia to deliver DV-alert training which is a free nationally accredited training program designed to help health, allied health and community frontline workers better recognise the signs of domestic and family violence, respond appropriately and refer women and children subjected to or at risk of domestic violence to support services. DV-alert offers three First Nation’s specific training modules, including: * 2-Day First Nations Foundation Workshop: This workshop is for frontline workers to learn how to recognise the signs of family violence, respond appropriately, and refer to support services relevant to Aboriginal and Torres Strait Islander communities. It covers the nature and scope, patterns and impacts of family violence, what to consider for diverse groups, communication skills, safety planning, referral pathways and more.
* 1-Day Focused Workshop Training: Further training for frontline workers who have completed any 2-day DV-alert workshop, this workshop focuses on family violence in Aboriginal and Torres Strait Islander contexts. Frontline workers will learn how to Recognise, Respond and Refer appropriately and with care, and
* Brothers Standing Tall workshop: This two-hour workshop is for Aboriginal and Torres Strait Islander men aged 18 years and over to learn about the impact of family violence on community. It is delivered by experienced Aboriginal male trainers at locations across Australia.

DSS is working with the NIAA and the Department of Employment and Workplace Relations on the Remote Jobs and Economic Development Program, and the development of a new remote employment service. DSS conducts the Longitudinal Study of Indigenous Children under the guidance of an Indigenous led Steering Committee chaired by Associate Professor Kalinda Griffiths, from The Flinders University of South Australia.Data collection started in 2008 and follows the development of two cohorts of up to 1,700 children as they transition from infants to adulthood. A range of physical, social and economic information about the child, their family and educators is collected annually. Survey results are used to understand what helps First Nations children grow up strong. Microdata is publicly released to approved researchers through the Australian Data Archive. DSS drives the implementation of Australia’s Disability Strategy 2021-2031 (ADS) across governments, and the NIAA has a responsibility to apply ADS when considering policy, programs, services or systems to ensure they are accessible, and inclusive of First Nations peoples with disability. NIAA’s approach aligns with DSS’ responsibility for overseeing the needs of First Nations peoples with disability in line with the cross-cutting disability outcome under the National Agreement on Closing the Gap.DSS is also leading the Early Childhood Targeted Action Plan to support ADS. It aims to strengthen early identification, information, supports and pathways for young children with disability or developmental concerns, their parent and carers. This includes First Nations and culturally and linguistically diverse children, their parents and carers. It will also encourage better collaboration between programs and services to support the development and wellbeing of children to help them thrive across and between life stages. DSS is progressing several service delivery initiatives to develop the new National Early Childhood program for children with disability or developmental concerns. The program will deliver a range of disability-specific information, workshops and supported playgroups for young children aged 0 to 8 years with disability or developmental concerns. The new program will assist in meeting the Closing the Gap Target 4 – Aboriginal and Torres Strait Islander children thrive in their early years.Through the Early Years Strategy 2024-2034 (the Strategy), DSS is also working to improve the integration and coordination of different parts of the early years system, so that services and supports work together in a way that better meets the whole needs of a child and their family. Launched on 7 May 2024, the Strategy sets out the Government’s vision to best support Australia’s children and their families in the early years. Developed in collaboration with NIAA and other relevant agencies, the Strategy is a 10 year framework to shape how the Government prioritises the wellbeing of young children in Australia, including First Nations children, their families, kin and the communities who support them. The Strategy recognises the importance of the National Agreement on Closing the Gap and seeks to amplify the National Aboriginal and Torres Strait Islander Early Childhood Strategy. The Strategy will be delivered through 3 action plans over the next 10 years. The First Action Plan 2024-2027 was released in December 2024, alongside an Outcomes Framework to measure progress against the Strategy’s outcomes and vision. DSS is funding Aboriginal Community Controlled Organisations to deliver the First Nations Playgroups Pilot which provides accessible and affordable spaces, resources and opportunities for First Nation children to play together and for parents and carers to seek social and parenting support. The First Nations Playgroups pilot is an activity that contributes to the delivery of the Early Years Strategy, Target 4 of the Commonwealth Government’s Closing the Gap Implementation Plan and will also contribute to Priority Reform Two of the National Agreement on Closing the Gap Priority Reforms. DSS and the National Disability Insurance Agency (NDIA) are undertaking the pilot on Alternative Commissioning approaches in two regional and remote areas including remote First Nations communities. The pilot aims to explore and develop commissioning models that will better meet the disability support needs and improve the outcomes of the National Disability Insurance Scheme (NDIS) participants and their community.Housing: DSS is the co-chair of the Housing Policy Partnership (HPP), which is a forum established under Priority Reform One of the National Agreement on Closing the Gap for Aboriginal and Torres Strait Islander people to have a genuine say in the design and delivery of Aboriginal and Torres Strait Islander housing services. The Australian Government committed $9.2 million over three years from 2022-23, to establish the HPP. This includes resources to support the National Aboriginal and Torres Strait Islander Housing Association (NATSIHA) as co-chair and secretariat. Membership of the HPP includes representatives from federal governments (including the NIAA) state and territory governments, the Coalition of Peaks and independent Aboriginal and Torres Strait Islander community representatives. One key output of the HPP is to make recommendations to the Joint Council about improving housing outcomes and homelessness prevention for Aboriginal and Torres Strait Islander people. |

| **Department of Health and Aged Care** |
| --- |
| **Program**Program 1.3 – First Nations Health |
| Contribution to Outcome 1 made by linked programs.The NIAA works closely with the Department of Health and Aged Care to ensure the effectiveness of First Nations health funding, and that mainstream policy, programs and services deliver benefits to First Nations peoples and communities. The NIAA also provides grants for health, health workforce, wellbeing and resilience projects; reduced substance misuse and harm minimisation projects; and projects aimed at combating petrol sniffing and the use of other volatile substances |

| **Department of Education** |
| --- |
| **Program**Program 1.1 – Support for the Child Care System |
| Contribution to Outcome 1 made by linked programs. The Closing the Gap Early Childhood Care and Development Policy Partnership (the Partnership) helps drive coordinated reform efforts on the priority areas of early childhood education, maternal and child health, child safety, and children and families to improve early childhood systems and sectors for First Nations families and children. The Partnership is co-chaired by the CEO of SNAICC – National Voice for Our Children, the national peak body for First Nations children, and the Deputy Secretary, Early Childhood and Youth, Department of Education. Membership comprises senior officials from each state and territory government, six Coalition of Peaks representatives including SNAICC – National Voice for Our Children, and five First Nations independent members to support genuine shared decision-making. The Community Child Care Fund (CCCF) is a grants program for ECEC services that aims to increase participation in ECEC, particularly in disadvantaged, regional and remote communities. The objective is to support approved ECEC services to address barriers to ECEC participation, particularly targeting disadvantaged and vulnerable families and communities. Restricted non-competitive grants (CCCF Restricted) support specified ECEC services – mainly those previously funded under the former Budget Based Funded (BBF) program and former Indigenous Advancement Strategy (IAS) – to operate sustainably and to improve early childhood development outcomes for vulnerable and disadvantaged families, and increase workforce participation by vulnerable and disadvantaged families. The Community Child Care Fund Restricted (CCCFR) Closing the Gap (CTG) Expansion measure aims to fund additional high quality and mostly Aboriginal and Torres Strait Islander-led child care services, in mainly remote and very remote areas, with low or no supply of Child Care Subsidy approved child care. These services will operate in the scope of the National Quality Framework (NQF) and will prioritise First Nations children attending the service. Children will have access to an educational program which enhances their individual learning and development, giving consideration to culture, abilities and interests. The measure may also provide sustainability funding to existing CCCFR services to support them to deliver accessible, and culturally informed and responsive ECEC where staff are culturally competent and utilise trauma informed education and care practices. Though the measure is focused on Outcome 3 - Aboriginal and Torres Strait Islander children are engaged in high quality, culturally appropriate early childhood education in their early years and Outcome 4 - Aboriginal and Torres Strait Islander children thrive in their early years, aiming to reduce barriers to accessing ECEC which include out of pocket costs, a limited awareness of services, administrative complexity, lack of transport or locally available services, it will also contribute to Outcome 1 through working in partnership with Aboriginal and Torres Strait Islander communities to effectively deliver programs. In addition, the program has engaged an Expert Advisory Group (EAG) which provides advice on the development of the measure and is co-chaired by the department and SNAICC National Voice for our Children with membership comprised of predominantly Aboriginal and/or Torres Strait Islander leaders. This group is a mechanism for formal partnership and shared decision making between government and Aboriginal and Torres Strait Islander people.The Connected Beginnings program works to ensure First Nations children in identified areas of high need achieve the learning and development outcomes necessary for a positive transition to school. The program draws on the strength and knowledge of First Nations communities to increase children’s and families’ engagement with health and ECEC. It improves access to existing early childhood, maternal and child health and family support services to ensure children are safe, healthy, and ready to thrive at school by the age of five. The program is jointly administered by the department and the Department of Health and Aged Care (Health and Aged Care) who fund Aboriginal Community Controlled Health Services in 45 of the 48 education sites. The program also aligns with and contributes to all four Priority Reforms under the National Agreement on Closing the Gap. The Early Learning Teaching Trial (publicly named the Early Learning Teaching Pilot) aims to strengthen literacy and numeracy through explicit instruction, with a focus on improving outcomes for First Nations children as they get ready for school. The objective of the new Early Learning Teaching Pilot is to assist in developing a contemporary Australian research evidence base and generate new data and insights to better understand the impact of explicit instructional approaches in early childhood settings. The pilot aims to lift the quality of early learning and care to ensure children who attend have the best chance of success in the early years and to maintain these gains over time. An Intensive early childhood education and care (ECEC) model trial aims to lift school readiness and broader education and health outcomes through increased access to high quality ECEC for vulnerable and disadvantaged children and their families. The program prioritises participation of First Nations children and their families to support efforts to meet Closing the Gap targets for school readiness and increased participation in ECEC. The trial aims to lift the quality of ECEC to ensure children who attend have the best chance of success in the early years and to maintain these gains over time. |
| **Program**Program 1.2 – Child Care Subsidy |
| Contribution to Outcome 1 made by linked programs.The Commonwealth Grant Scheme (CGS) subsidises tuition costs for Commonwealth-supported higher education students enrolled in undergraduate and postgraduate degrees, including Aboriginal and Torres Strait islander students. |
| **Program**Program 1.3 – Higher Education Support |
| Contribution to Outcome 1 made by linked programs.The program aims to improve access to, and education outcomes for, students from under-represented groups, including Aboriginal and Torres Strait Islander students, and supports transition to employment.Regional University Study Hubs programThe Regional University Study Hubs program helps students in regional and remote areas access tertiary education without needing to leave their community. There are currently 46 Hubs across Australia, with 41 operational and the remainder set to open by Semester 1 2025. Three existing Regional University Study Hubs, the Arnhem Land Progress Aboriginal Corporation, the Wuyagiba Study Hub, and the Garrthalala Bush University Study Hub focus on supporting First Nations students on country in Arnhem Land. The Regional Hubs also provide employment opportunities for First Nations staff. A further four Regional University Study Hubs, CUC Cape York (Cooktown), CUC Balonne (St George and Dirranbandi), Geraldton University Centre and Cassowary Coast University Centre (Innisfail) have First Nations Support Officer positions to support First Nations students.As of April 2024, 11.44% of students supported by Regional University Study Hubs identified as Aboriginal and/or Torres Strait Islander, compared to only 2% of students in the broader higher education population. Note: The Regional University Study Hubs program is NOT specifically a First Nations focused program, but as outlined above, is supporting the aspirations of Aboriginal peoples and Torres Strait Islander peoples and communities, providing tailored support for students, particularly in the NT and Queensland.Suburban University Study HubsThe Suburban University Study Hubs program aims to support students from suburban areas with low tertiary education participation and attainment, who may face increased barriers to accessing tertiary study. Hubs will provide dedicated wrap-around support services and study facilities to improve access and outcomes as well as build readiness and aspiration for tertiary study.The locations of 10 Suburban University Study Hubs expected to open by mid-2025 were announced in November 2024. Note: The Suburban University Study Hubs program is NOT specifically a First Nations focused program, but is expected to support the aspirations of Aboriginal peoples and Torres Strait Islander peoples and communities, providing tailored support for students. Higher Education Participation and Partnership Program (HEPPP)The HEPPP provides funding to Table A universities to support First Nations students, as well as students from low socio-economic status backgrounds and regional and remote areas to access and participate in higher education. Universities use their HEPPP funds flexibly to deliver a range of strategies and activities to support students from the three equity cohorts in line with local needs.Regional Partnership Project Pool Program (RPPPP)The RPPPP funds university and Regional University Study Hubs -led consortia to deliver collaborative outreach initiatives to enable the higher education aspirations of students in regional and remote areas, which may include Aboriginal and Torres Strait Islander students. The program is using a two-phase process to co-design (Phase 1) and deliver (Phase 2) targeted outreach initiatives. This approach is to support initial engagement with communities who may be underserviced by existing initiatives, and subsequent delivery of outreach projects. Under Phase 2, two successful projects were awarded further funding for their two-year outreach projects co-designed under Phase 1 and commenced delivery in July 2023. One of these projects, led by Flinders University, focuses on increasing awareness, aspiration and readiness for a higher education allied health pathway amongst First Nations youth in regional and remote areas. |

| **Attorney General's Department** |
| --- |
| **Programs**Program 1.1 – Attorney-General’s Department Operating Expenses – Legal Services and FamiliesProgram 1.4 – Justice ServicesProgram 1.6 – Criminal Justice |
| Contribution to Outcome 1 made by linked programsThe Attorney-General’s Department (AGD) works with the NIAA by supporting the efficient operation of the native title system. AGD works with the NIAA by supporting the objective and principles of legal assistance services and funding under the National Strategic Framework for Legal Assistance, and contributes to the objectives of the Indigenous Advancement Strategy. AGD also contributes to the achievement of the justice targets (Targets 10 and 11) under the National Agreement on Closing the Gap by:* leading the Justice Policy Partnership, established under Priority Reform 1 of the National Agreement on Closing the Gap, in partnership with the National Aboriginal and Torres Strait Islander Legal Services
* administering the National Legal Assistance Partnership 2020-25 (NLAP). The NLAP provides funding to Aboriginal and Torres Strait Islander Legal Services, to deliver culturally appropriate services consistent with self-determination and to improve justice outcomes for First Nations Australians.
* providing funding to the National Aboriginal and Torres Strait Islander Legal Services, and supporting collaboration and genuine partnership with First Nations organisations.
* implementing the Government’s commitment to establish an independent National Justice Reinvestment Unit and developing and managing a grants program to support up to 30 community-led place-based justice reinvestment initiatives aimed at reducing First Nations incarceration rates and addressing the underlying causes of contact with the criminal justice system.
 |

*Budgeted expenses for Outcome 1*

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

**Table 2.1.1 Budgeted expenses for Outcome 1**



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

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



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



1. The purpose of the Indigenous Land and Sea Corporation Funding (ILSCF) Special Account is to make the annual and discretionary additional payments to the Indigenous Land and Sea Corporation (ILSC). Funds are received from the Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF) Special Account managed by the Future Fund Agency and Board of Guardians under the Finance Portfolio.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees and other services provided free of charge.
3. Program 1.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of $7.529 million to the Northern Territory in 2023-24 and 2024-25. Information on the terms and conditions can be found in the National Partnership on the Northern Territory Remote Aboriginal Investment [here](https://federalfinancialrelations.gov.au/sites/federalfinancialrelations.gov.au/files/2020-04/nt_remote_aboriginal_investment_np.pdf). Terms and conditions are made under authority from section 7(2) of the *COAG Reform Fund Act 2008* and the Intergovernmental Agreement on Federal Financial Relations. The National Partnership on Northern Territory Remote Aboriginal Investment is expected to expire on 30 June 2025.
4. The expense in Program 1.5: Remote Australia Strategies increases in 2024-25 due to an ongoing provision established for the Commonwealth's liability for housing leases in the Northern Territory.
5. Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as government priorities change.
6. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

Section 3: Special account flows and budgeted financial statements

### 3.1 Special account flows

**3.1.1 Estimates of special account flows**

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 NIAA.

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

1. = Administered
2. Special account by Act - s62 Aboriginal Land Rights (Northern Territory) Act 1976 - AAO 2013 DSS to PMC
3. Special account by Act - s551-20 Corporations (Aboriginal and Torres Strait Islander) Act 2006 - AAO 2013 DSS to PMC
4. Special account by Act - s20 Aboriginal and Torres Strait Islander Land and Sea Future Fund Act 2018
5. Special account by Determination - s78 of the PGPA Act.

### 3.2 Budgeted financial statements

**3.2.1 Analysis of budgeted financial statements**

Since the publication of the 2024-25 PB Statements, administered expenses for NIAA in the 2024-25 financial year have increased by $198.9 million (and increased by $378.4 million over the forward estimates period from 2024-25 to 2027-28).

Departmental expenses for NIAA have also increased since the 2024-25 PBS, with an increase of $43.6 million in 2024-25, and $69.7 million over the forward estimates period.

This increased expenditure includes funding of $380.4 million over four years ($30.2 million departmental and $350.1 million administered) for NIAA as part of the *New Remote Employment Service* measure.

There have been no other significant changes to the Administered or Departmental budgeted financial statements.

**3.2.2 Budgeted financial statements**

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

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

**Note: Impact of net cash appropriation arrangements**



Prepared on Australian Accounting Standards basis.

1. Finance costs primarily relates to interest on lease liabilities recognised under *AASB 16 Leases*.
2. 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.
3. Applies leases under *AASB 16 Leases.*

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



Prepared on Australian Accounting Standards basis.

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

1. Includes ROU assets as defined under AASB 16 Leases, implemented in 2019-20.

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2024-25)** 

Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

1. Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
2. Includes purchases from current and previous years’ Departmental Capital Budgets (DCBs).

**Table 3.7: Statement of asset movements (*2024-25* Budget year)** 

Prepared on Australian Accounting Standards basis.

1. "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Act (No. 2) 2024-2025 and Appropriation Bill (No. 4) 2024-2025, including Collection Development Acquisition Budget."
2. "Appropriation ordinary annual services" refers to funding provided through Appropriation Act (No. 1) 2024 - 2025 and Appropriation Bill (No. 3) 2024-2025 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)**



Prepared on Australian Accounting Standards basis.

1. Payment to the Northern Territory Aboriginal Investment Corporation is funded through the

Aboriginal Benefits Account special account.

1. Payment of organization funding to the Indigenous Land and Sea Corporation is made annually each

October, funded by receipt of funds from the Indigenous Land and Sea Future Fund through the

Indigenous Land and Sea Corporation Funding Special Account administered by the NIAA.

**Table 3.9: Schedule of budgeted assets and liabilities administered on behalf**

**of Government (as at 30 June)**



Prepared on Australian Accounting Standards basis.

1. Includes ROU assets as defined under AASB 16 Leases.

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



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



Prepared on Australian Accounting Standards basis.

**Table 3.11: Statement of administered asset movements (2023-24 Budget year)**

Prepared on Australian Accounting Standards basis.

Office of National Intelligence

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Office of National Intelligence

**Section 1: Entity overview and resources**

**1.1 Strategic direction statement**

The Strategic Direction Statement for the Office of National Intelligence (ONI) can be found in the 2024-25 PB Statements. There has been no change to ONI’s strategic direction since the publication of the 2024-25 PB Statements.

**1.2 Entity resource statement**

The Entity Resource Statement details the resourcing for ONI at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024‍–‍25 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 2023–24 financial statements.

**Table 1.1: ONI resource statement – Additional Estimates for
2024–25 as at February 2025** 

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.

1. *Appropriation Act (No. 1) 2024–2025* and Appropriation Bill (No. 3) 2024-2025*.* Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2023–24 annual report and encompasses *Appropriation Act (No. 1) 2023–2024 and Appropriation Act (No. 3) 2023–2024.*
2. Estimated external revenue receipts under section 74 of the PGPA Act.
3. 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’.
4. *Appropriation Act (No. 2) 2024–2025* and Appropriation Bill (No. 4) 2024-2025. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2023–24 annual report and encompasses *Appropriation Act (No. 2) 2023–2024 and Appropriation Act (No.4) 2023–2024.*

**1.3 Entity measures**

ONI has no new Government measures since the 2024–25 Budget.

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

The following tables detail the changes to the resourcing for ONI at Additional Estimates, by outcome. Table 1.2 details the Additional Estimates resulting from new measures and other variations since the 2024–25 Budget in Appropriation Bills Nos. 3 and 4.

**Table 1.2: Additional estimates and other variations to outcomes since the
2024–25 Budget** 

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

**1.5 Breakdown of additional estimates by appropriation bill**

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

**Table 1.3: Appropriation Bill (No. 3) 2024–2025**



Table 1.4: Appropriation Bill (No. 4) 2024–2025 

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

**2.1 Budgeted expenses and performance for Outcome 1**

|  |
| --- |
| **Outcome 1: Advancement of Australia’s national interests through increased government awareness of international developments affecting Australia and integration, coordination and evaluation of Australia’s national intelligence capabilities.** |

*Budgeted expenses for Outcome 1*

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

**Table 2.1.1 Budgeted expenses for Outcome 1** 

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



1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, audit fees, cost recovered course fees and secondees received free of charge.
3. Figures displayed as a negative (‑) represent a decrease in funds and a positive (+) represent an increase in funds.

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

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

**3.1 Budgeted financial statements**

**3.1.1 Analysis of budgeted financial statements**

Since the 2024-25 PB Statements, ONI’s budgeted financial statements have changed as a result of other variations in Table 1.2.

**Departmental Financial Statements**

The Department is budgeting for a breakeven position in 2024-25 and each forward year, after adjusting for depreciation expenses and right-of use assets transactions (in accordance with the Accounting Standard AASB 16 Leases). The Comprehensive Income Statement (Table 3.1) sets out the application of funding to ordinary operating expenses.

**Administered Financial Statements**

There has been no change in Administered expenses for 2024-25 the since the publication of the 2024-25 PB Statements.

**3.1.2 Budgeted financial statements**

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



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

**Note: Impact of net cash appropriation arrangements** 

Prepared on Australian Accounting Standards basis.

1. 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.
2. Applies to leases under AASB 16 Leases.

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

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget Year 2024–25)** 

Prepared on Australian Accounting Standards basis.

\* The non‑controlling interest disclosure is not required if an entity does not have non‑controlling interests.

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

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

1. Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations (inclusive of Supply Act arrangements).
2. Includes purchases from current and previous years’ Departmental Capital Budgets (DCBs). Includes the following s74 external receipts:

- sponsorship, subsidy, gifts or similar contribution

- internally developed assets and

- proceeds from the sale of assets.

**Table 3.6: Statement of departmental asset movements (Budget year 2024–25)** 

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation equity’ refers to equity injections or Administered Assets and Liabilities appropriations provided through *Annual Appropriation Act (No. 2)
2024–2025* and Appropriation Bill (No. 4) 2024–2025, including Collection Development and Acquisition Budget.
2. ‘Appropriation ordinary annual services’ refers to funding provided through *Annual Appropriation Act (No. 1) 2024–2025* and Appropriation Bill (No. 3) 2024–2025 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.
3. Net proceeds may be returned to the Official Public Account.

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

Prepared on Australian Accounting Standards basis.

**Table 3.8: Schedule of budgeted administered cash flows (for the period ended 30 June)** 

Prepared on Australian Accounting Standards basis.