

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

A handwritten signature in blue ink, appearing to read 'Patrick Gorman', with a long horizontal stroke extending to the right.

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nfp	not for publication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.

**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

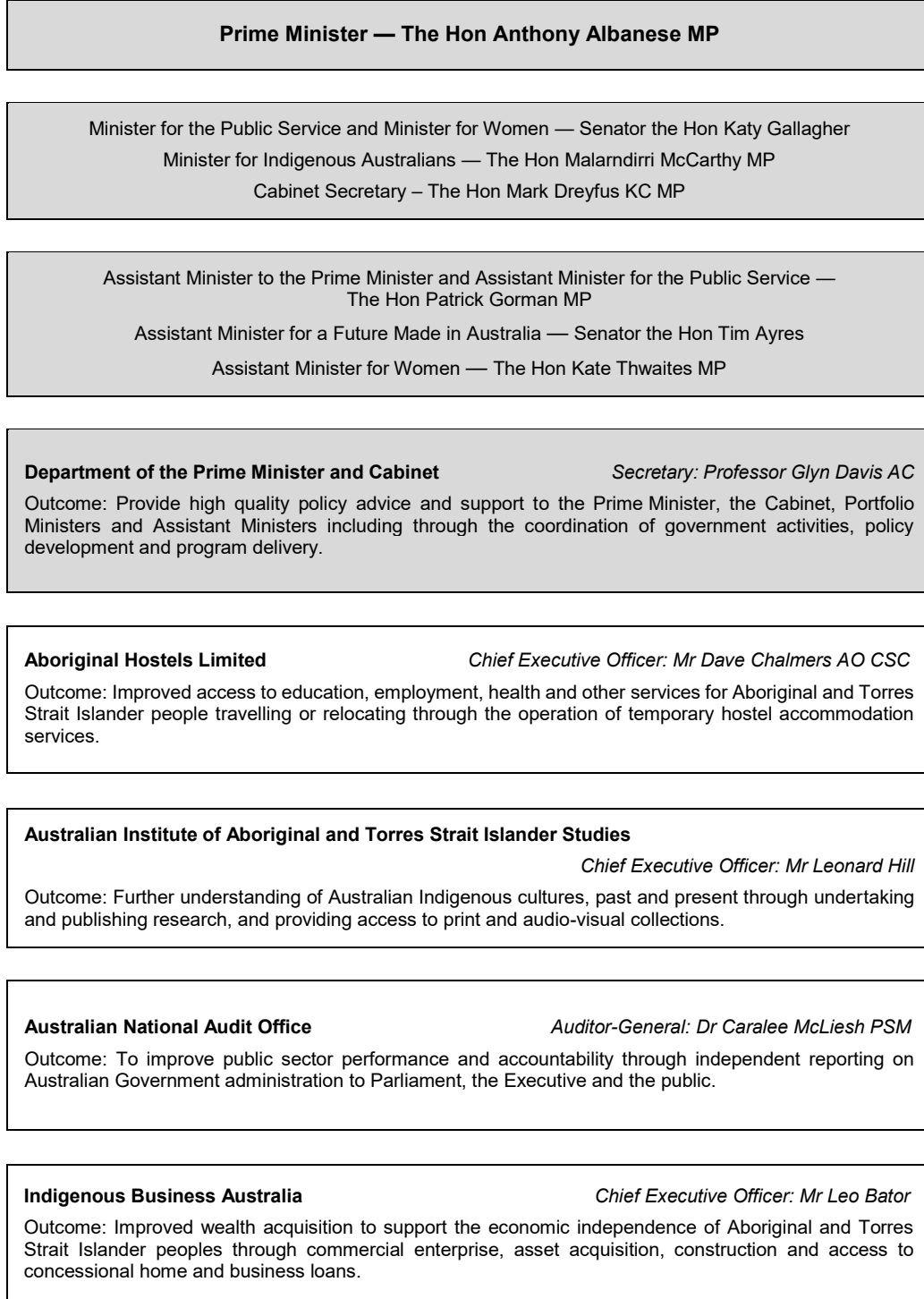
Prime Minister and Cabinet Portfolio Overview

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



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 Chelle 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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	40,874	40,874	(1,990)	38,884
Departmental appropriation (c)	292,100	271,131	(42,635)	228,496
s74 external revenue (d)	33,975	36,479	-	36,479
Departmental capital budget (e)	11,490	14,377	6,948	21,325
Total departmental annual appropriations	378,439	362,861	(37,677)	325,184
Total departmental resourcing	378,439	362,861	(37,677)	325,184
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	14,447	14,447		17,637
Outcome 1	51,831	52,901	(8,061)	44,840
Administered capital budget (f)	1,749	2,198	1,354	3,552
Payments to corporate entities (g)	122,146	131,645	2,290	133,935
Annual appropriations - other services - non-operating (h)				
Payments to corporate entities (g)	26,192	28,250	-	28,250
Total administered annual appropriations	216,365	229,441	(4,417)	228,214
Total administered special appropriations	10	10	-	-
<i>less payments to corporate entities from annual/special appropriations</i>	<i>(148,338)</i>	<i>(159,895)</i>	<i>(2,290)</i>	<i>(162,185)</i>
Total administered resourcing	68,037	69,556	(6,707)	66,029
Total resourcing for PM&C	446,476	432,417	(44,384)	391,213
			<i>Actual 2023-24</i>	<i>2024-25</i>
Average staffing level (number)			1,252	1,307

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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Receipts received from other entities for the provision of services (disclosed above in s74 external revenue receipts section above)	33,975	36,479	-	36,479
Payments made to corporate entities within the Portfolio				
Australian Institute of Aboriginal and Torres Strait Islander Studies	22,869	32,386	-	32,386
Indigenous Land and Sea Corporation	9,812	10,087	-	10,087
Indigenous Business Australia	32,270	32,426	2,290	34,716
Aboriginal Hostels Limited	46,140	46,773	-	46,773
Torres Strait Regional Authority	37,247	38,223	-	38,223

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).

- (a) *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*.
- (b) 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.
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated external revenue receipts under section 74 of the PGPA Act.
- (e) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) 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'.
- (g) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
- (h) *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

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	
Payment measures						
Royal Commission into Defence and Veteran Suicide - initial steps (a)						
	Departmental expenses	1.1	2,500	2,500	-	-
Total			2,500	2,500	-	-
Total payment measures						
	Departmental		2,500	2,500	-	-
Total			2,500	2,500	-	-

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

(a) 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

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 1					
Administered					
Movement of Funds					
(net increase)	1.1	1,740	579	559	-
Changes in Parameters					
(net increase)	1.1	-	-	198	147
Other Variations (a)					
(net decrease)	1.1	(6,157)	(11,467)	(5,426)	(9,362)
Net impact on appropriations for Outcome 1 (administered)					
		(4,417)	(10,888)	(4,669)	(9,215)
Outcome 1					
Departmental					
Annual appropriations					
Royal Commission into Defence and Veteran Suicide - initial steps	1.1	2,500	2,500	-	-
Movement of Funds					
(net increase)	1.1	9,034	-	-	-
Changes in Parameters					
(net increase)	1.1	-	-	654	218
(net decrease)	1.1	-	(218)	-	-
Other Variations (a)					
(net decrease)	1.1	(47,221)	(53,678)	(54,137)	(54,346)
Net impact on appropriations for Outcome 1 (departmental)					
		(35,687)	(51,396)	(53,483)	(54,128)
Total net impact on appropriations for Outcome 1					
		(40,104)	(62,284)	(58,152)	(63,343)

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

(a) 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

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - Prime Minister and Cabinet	53,580	55,099	48,392	1,745	(8,452)
Total administered	53,580	55,099	48,392	1,745	(8,452)
Departmental programs					
Outcome 1 - Prime Minister and Cabinet	301,600	285,508	249,821	11,534	(47,221)
Total departmental	301,600	285,508	249,821	11,534	(47,221)
Total administered and departmental	355,180	340,607	298,213	13,279	(55,673)

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

	2023-24 Actual \$'000	2024-25 Revised Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Prime Minister and Cabinet					
Administered expenses					
Compensation and Legal Expenses	86	141	145	151	154
National Australia Day Council Limited	15,791	15,956	6,091	6,313	6,442
Office for Women	20,264	14,058	16,958	9,631	9,288
Parliament House Briefing Room	1,248	2,344	2,403	2,460	2,501
Prime Minister's Official Residences	2,555	2,485	2,530	2,628	2,681
State Occasion and Official Visits	3,380	4,341	4,432	4,605	4,696
Support to the former					
Governors-General (a)	1,372	1,786	1,524	1,425	1,335
Net Zero Economy Agency	553	3,729	-	-	-
Payments to corporate entities	122,146	133,935	129,846	121,487	122,359
Ordinary annual services (Appropriation Act No.1 and Bill No.3)	167,395	178,775	163,929	148,700	149,456
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013- s77</i>	10	10	10	10	10
Unwinding of provision for Support to the former Governors-General (a)	4,032	5,126	5,098	3,204	(219)
Expenses not requiring appropriation in the Budget year (c)	408	425	380	707	388
Administered total	171,845	184,336	169,417	152,257	149,695
Departmental expenses					
Departmental appropriation (d)	285,013	231,567	167,045	164,755	166,435
s74 external revenue (e)	36,634	36,479	34,860	33,799	33,899
Expenses not requiring appropriation in the Budget year (c)	12,376	12,046	11,851	11,302	11,369
Departmental total	334,023	280,092	213,756	209,856	211,703
Total expenses for Outcome 1	505,868	464,446	383,173	362,113	361,398
	2023-24	2024-25			
Average Staffing Level (number)	1,252	1,307			

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

- (a) 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.
- (b) 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.
- (c) 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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	194,326	173,061	121,078	117,632	120,154
Suppliers	118,128	82,127	69,799	69,643	68,671
Depreciation and amortisation	20,315	21,833	21,919	21,717	22,147
Finance costs	1,180	1,071	960	864	731
Write-down and impairment of assets	74	-	-	-	-
Total expenses	334,023	280,092	213,756	209,856	211,703
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	36,634	36,479	34,860	33,799	33,899
Resources received free of charge	8,733	-	-	-	-
Total own-source revenue	45,367	36,479	34,860	33,799	33,899
Total own-source income	45,367	36,479	34,860	33,799	33,899
Net cost of (contribution by) services	(288,656)	(243,613)	(178,896)	(176,057)	(177,804)
Revenue from government	292,100	228,496	166,934	164,659	166,302
Surplus/(deficit) attributable to the Australian Government	3,444	(13,117)	(11,962)	(11,398)	(11,502)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	2,284	-	-	-	-
Total other comprehensive income	2,284	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	5,728	(13,117)	(11,962)	(11,398)	(11,502)

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

	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Revised	Forward	Forward	Forward
		budget	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	5,728	(13,117)	(11,962)	(11,398)	(11,502)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding) (a)	10,308	12,366	12,501	12,318	12,748
plus: depreciation/amortisation expenses for ROU assets (b)	10,007	9,467	9,418	9,399	9,399
less: lease principal repayments (b)	9,126	8,716	9,957	10,319	10,645
Net cash operating surplus/ (deficit)	16,917	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

(b) Applies to leases under AASB 16 Leases.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,672	1,672	1,672	1,672	1,672
Trade and other receivables	77,032	87,186	85,851	84,057	82,510
Other financial assets	5,763	5,763	5,763	5,763	5,763
Total financial assets	84,467	94,621	93,286	91,492	89,945
Non-financial assets					
Land and buildings	104,732	92,265	76,361	63,384	48,894
Property, plant and equipment	15,997	19,723	18,050	16,728	15,469
Intangibles	13,916	22,149	22,867	21,359	20,188
Other non-financial assets	6,347	6,347	6,347	6,347	6,347
Total non-financial assets	140,992	140,484	123,625	107,818	90,898
Total assets	225,459	235,105	216,911	199,310	180,843
LIABILITIES					
Payables					
Suppliers	10,602	9,103	7,768	5,974	4,464
Other payables	10,056	10,056	10,056	10,056	10,056
Total payables	20,658	19,159	17,824	16,030	14,520
Interest bearing liabilities					
Leases	88,629	78,842	68,774	59,123	48,345
Total interest bearing liabilities	88,629	78,842	68,774	59,123	48,345
Provisions					
Employee provisions	53,374	67,017	67,017	67,017	67,017
Other provisions	513	513	513	513	513
Total provisions	53,887	67,530	67,530	67,530	67,530
Total liabilities	163,174	165,531	154,128	142,683	130,395
Net assets	62,285	69,574	62,783	56,627	50,448
EQUITY*					
Parent entity interest					
Contributed equity	214,565	233,900	238,960	244,105	249,295
Reserves	7,630	7,630	7,630	7,630	7,630
Retained surplus (accumulated deficit)	(159,910)	(173,027)	(183,806)	(195,108)	(206,477)
Total parent entity interest	62,285	68,503	62,784	56,627	50,448
Total Equity	62,285	68,503	62,784	56,627	50,448

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)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	(159,910)	7,630	214,565	62,285
Adjustment for changes in accounting policies	-	-	-	-
Adjusted opening balance	(159,910)	7,630	214,565	62,285
Comprehensive income				
Other comprehensive income				
Surplus/(deficit) for the period	(13,117)	-	-	(13,117)
Total comprehensive income	(13,117)	-	-	(13,117)
Transactions with owners				
Distributions to owners				
Restructuring	-	-	(1,990)	(1,990)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	21,325	21,325
Sub-total transactions with owners	-	-	19,335	19,335
Closing balance attributable to the Australian Government	(173,027)	7,630	233,900	68,503

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	316,047	266,975	201,794	198,458	200,201
Sale of goods and rendering of services	33,925	36,479	34,860	33,799	33,899
Net GST received	15,798	-	-	-	-
Total cash received	365,770	303,454	236,654	232,257	234,100
Cash used					
Employees	184,544	173,922	121,078	117,632	120,154
Suppliers	125,294	83,266	69,799	69,643	68,671
s74 external revenue transferred to the OPA	33,783	36,479	34,860	33,799	33,899
Interest payments on lease liability	1,181	1,071	960	864	731
Total cash used	344,802	294,738	226,697	221,938	223,455
Net cash from/(used by) operating activities	20,968	8,716	9,957	10,319	10,645
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	12,122	21,325	5,060	5,145	5,190
Total cash used	12,122	21,325	5,060	5,145	5,190
Net cash from/(used by) investing activities	(12,122)	(21,325)	(5,060)	(5,145)	(5,190)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	12,206	21,325	5,060	5,145	5,190
Total cash received	12,206	21,325	5,060	5,145	5,190
Cash used					
Lease liability - principal payments	9,126	8,716	9,957	10,319	10,645
Other	12,188	-	-	-	-
Total cash used	21,314	8,716	9,957	10,319	10,645
Net cash used by financing activities	(9,108)	12,609	(4,897)	(5,174)	(5,455)
Net increase/(decrease) in cash held	(262)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,934	1,672	1,672	1,672	1,672
Cash and cash equivalents at the end of the reporting period	1,672	1,672	1,672	1,672	1,672

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 (DCB)	11,490	21,325	5,060	5,145	5,190
Total new capital appropriations	11,490	21,325	5,060	5,145	5,190
Provided for:					
Purchase of non-financial assets	6,318	21,325	5,060	5,145	5,190
Total Items	6,318	21,325	5,060	5,145	5,190
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB	6,318	21,325	5,060	5,145	5,190
TOTAL AMOUNT SPENT	6,318	21,325	5,060	5,145	5,190
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	6,318	21,325	5,060	5,145	5,190
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	6,318	21,325	5,060	5,145	5,190

Prepared on Australian Accounting Standards basis.

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	47,264	23,947	44,625	115,836
Gross book value - ROU	128,324	115	-	128,439
Accumulated depreciation/amortisation and impairment	(21,766)	(7,993)	(30,709)	(60,468)
Accumulated depreciation/amortisation and impairment - ROU	(49,090)	(72)	-	(49,162)
Opening net book balance	104,732	15,997	13,916	134,645
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	93	9,195	12,037	21,325
Total additions	93	9,195	12,037	21,325
Other movements				
Depreciation/amortisation expense	(3,097)	(5,465)	(3,804)	(12,366)
Depreciation/amortisation on ROU	(9,463)	(4)	-	(9,467)
Total other movements	(12,560)	(5,469)	(3,804)	(21,833)
As at 30 June 2025				
Gross book value	47,357	33,142	56,662	137,161
Gross book value - ROU	128,324	115	-	128,439
Accumulated depreciation/amortisation and impairment	(24,863)	(13,458)	(34,513)	(72,834)
Accumulated depreciation/amortisation and impairment - ROU	(58,553)	(76)	-	(58,629)
Closing net book balance	92,265	19,723	22,149	134,137

Prepared on Australian Accounting Standards basis.

(a) '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)

	2023-24 Actual	2024-25 Revised budget	2025-26 Forward estimate	2026-27 Forward estimate	2027-28 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	2,289	2,441	2,492	2,528	2,573
Suppliers	5,661	16,261	12,382	10,703	7,467
Grants	35,955	29,987	23,049	15,944	15,730
Depreciation and amortisation (a)	894	876	853	832	832
Finance costs	4,900	836	795	763	734
Payments to corporate entities	122,146	133,935	129,846	121,487	122,359
Total expenses administered on behalf of Government	171,845	184,336	169,417	152,257	149,695
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other revenue	1,140	-	-	-	-
Total non-taxation revenue	1,140	-	-	-	-
Total own-source revenue administered on behalf of Government	1,140	-	-	-	-
Gains					
Other gains	19	-	-	-	-
Total gains administered on behalf of Government	19	-	-	-	-
Total own-source income administered on behalf of Government	1,159	-	-	-	-
Net cost of/(contribution by) services	(170,686)	(184,336)	(169,417)	(152,257)	(149,695)
Surplus/(deficit)	(170,686)	(184,354)	(169,417)	(152,257)	(149,695)

Prepared on Australian Accounting Standards basis.

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

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	174	174	174	174	174
Other investments	3,883,170	3,911,494	3,934,418	3,957,342	3,980,266
Total financial assets	3,883,344	3,911,668	3,934,592	3,957,516	3,980,440
Non-financial assets					
Land and buildings	62,329	63,596	64,817	65,887	67,450
Property, plant and equipment	911	2,785	4,316	5,024	5,341
Other non-financial assets	59	59	59	59	59
Total non-financial assets	63,299	66,440	69,192	70,970	72,850
Total assets administered on behalf of Government	3,946,643	3,978,108	4,003,784	4,028,486	4,053,290
LIABILITIES					
Payables					
Suppliers	1,455	1,455	1,455	1,455	1,455
Other payables	98	98	98	98	98
Total payables	1,553	1,553	1,553	1,553	1,553
Interest bearing liabilities					
Leases	333	797	882	1,071	1,071
Total interest bearing liabilities	333	797	882	1,071	1,071
Provisions					
Employee provisions	750	750	750	750	750
Other provisions	19,551	18,599	17,870	17,210	16,620
Total provisions	20,301	19,349	18,620	17,960	17,370
Total liabilities administered on behalf of Government	22,187	21,699	21,055	20,584	19,994
Net assets/(liabilities)	3,924,456	3,956,409	3,982,729	4,007,902	4,033,296

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	2,570	-	-	-	-
Other	1,138	-	-	-	-
Total cash received	3,708	-	-	-	-
Cash used					
Grants	37,822	29,987	23,049	15,944	15,730
Suppliers	6,925	16,260	12,382	10,703	7,467
Employees	2,204	2,441	2,492	2,528	2,573
Lease liability - Interest payments	19				
Payments to corporate entities	122,146	133,935	129,846	121,487	122,359
Total cash used	169,116	182,642	167,769	150,662	148,129
Net cash from/(used by) operating activities	(165,408)	(182,642)	(167,769)	(150,662)	(148,129)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	2,276	3,551	3,223	2,421	1,880
Payments to Corporate Commonwealth entities and companies	26,192	28,250	25,355	22,924	22,294
Total cash used	28,468	31,801	28,578	25,345	24,174
Net cash from/(used by) investing activities	(28,468)	(29,523)	(28,578)	(25,345)	(24,174)
FINANCING ACTIVITIES					
Cash used					
Lease liability - principal payments	408	297	297	297	297
Total cash used	408	297	297	297	297
Net cash from/(used by) financing activities	(408)	(297)	(297)	(297)	(297)
Net increase/(decrease) in cash held	(194,284)	(212,462)	(196,644)	(176,304)	(172,600)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	194,284	212,462	196,644	176,304	172,600
Total cash from Official Public Account	194,284	212,462	196,644	176,304	172,600
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act 1 (ACB)	1,749	3,551	3,223	2,421	1,880
Total new capital appropriations	1,749	3,551	3,223	2,421	1,880
Provided for:					
Purchase of non-financial assets	1,749	3,551	3,223	2,421	1,880
Total Items	1,749	3,551	3,223	2,421	1,880
Funded by capital appropriation - ACB (a)	1,596	3,551	3,223	2,421	1,880
TOTAL AMOUNT SPENT	4,770	3,551	3,223	2,421	1,880
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	4,770	3,551	3,223	2,421	1,880
Total cash used to acquire assets	4,770	3,551	3,223	2,421	1,880

Prepared on Australian Accounting Standards basis.

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

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

	Land	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023				
Gross book value	52,570	10,051	1,528	64,149
Gross Value - ROU -Additions - By purchase or internally developed	-	1,291	175	1,466
Accumulated depreciation/amortisation and impairment	-	(593)	(640)	(1,233)
Accumulated depreciation/amortisation and impairment - ROU	-	(990)	(152)	(1,142)
Opening net book balance	52,570	9,759	911	63,240
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	1,506	2,045	3,551
By purchase - appropriation ordinary annual services - ROU	-	466	-	466
Total additions	-	1,972	2,045	4,017
Other movements				
Depreciation/amortisation expense	-	(253)	(144)	(397)
Depreciation/amortisation on ROU	-	(452)	(27)	(479)
Total other movements	-	(705)	(171)	(876)
As at 30 June 2024				
Gross book value	52,570	11,557	3,573	67,700
Gross book value - ROU	-	1,757	175	1,932
Accumulated depreciation/amortisation and impairment	-	(846)	(784)	(1,630)
Accumulated depreciation/amortisation and impairment - ROU	-	(1,442)	(179)	(1,621)
Closing net book balance	52,570	11,026	2,785	66,381

Prepared on Australian Accounting Standards basis.

(a) '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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	24,572	23,608	964	24,572
Departmental appropriation	92,224	95,352	773	96,125
s74 External Revenue (c)	5,811	5,100	-	5,100
Departmental capital budget (d)	994	1,023	(773)	250
<i>Total departmental annual appropriations</i>	<i>123,601</i>	<i>125,083</i>	<i>964</i>	<i>126,047</i>
<i>Total departmental special appropriations (e)</i>	<i>768</i>	<i>800</i>	<i>-</i>	<i>800</i>
Total departmental resourcing	124,369	125,883	964	126,847
Total resourcing for ANAO	124,369	125,883	964	126,847
			<i>Actual 2023-24</i>	<i>2024-25</i>
Average staffing level (number)			414	410

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

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

- (a) *Appropriation Act (No. 1) 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*.
- (b) Excludes Departmental Capital Budget (DCB) Estimated external revenue receipts under section 74 of the PGPA Act.
- (c) Estimated external revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in *Appropriation Bill (No.1)* and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) 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

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 1					
Departmental					
Movement of Funds (a)					
(net increase)	1.1,1.2,1.3	773	-	-	-
(net decrease)	1.1,1.2,1.3	(773)	-	-	-
Changes in Parameters					
(net increase)	1.1,1.2,1.3	-	-	292	97
(net decrease)	1.1,1.2,1.3	-	(97)	-	-
Net impact on appropriations for Outcome 1 (departmental)					
		-	(97)	292	97
Total net impact on appropriations for Outcome 1					
		-	(97)	292	97

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

(a) 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

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 - Australian National Audit Office	93,218	96,375	96,375	773	(773)
Total departmental	93,218	96,375	96,375	773	(773)
Total administered and departmental	93,218	96,375	96,375	773	(773)

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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Financial Statement Audit Services					
Departmental expenses					
Departmental appropriation	44,856	48,345	48,723	49,490	49,925
s74 External Revenue (a)	1,451	2,468	2,427	2,427	2,427
Special appropriations					
<i>Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7</i>	385	384	377	377	377
Expenses not requiring appropriation in the Budget year (b)	783	408	562	488	412
Departmental total	47,475	51,605	52,089	52,782	53,141
Total expenses for program 1.1	47,475	51,605	52,089	52,782	53,141
Program 1.2: Performance Audit Services					
Departmental expenses					
Departmental appropriation	41,784	38,278	38,500	39,106	39,451
s74 External Revenue (a)	4,070	1,999	1,958	1,958	1,958
Special appropriations					
<i>Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7</i>	307	312	305	305	305
Expenses not requiring appropriation in the Budget year (b)	651	493	477	419	359
Departmental total	46,812	41,082	41,240	41,788	42,073
Total expenses for program 1.2	46,812	41,082	41,240	41,788	42,073
Program 1.3: Performance Statement Audit Services					
Departmental expenses					
Departmental appropriation	9,099	9,502	11,293	11,213	11,313
s74 External Revenue (a)	290	633	715	715	715
Special appropriations					
<i>Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7</i>	76	104	118	118	118
Expenses not requiring appropriation in the Budget year (b)	322	175	287	277	260
Departmental total	9,787	10,414	12,413	12,323	12,406
Total expenses for program 1.3	9,787	10,414	12,413	12,323	12,406

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	95,739	96,125	98,516	99,809	100,689
s74 External Revenue (a)	5,811	5,100	5,100	5,100	5,100
Special appropriations	768	800	800	800	800
Expenses not requiring appropriation in the Budget year (b)	1,756	1,076	1,326	1,184	1,031
Departmental total	104,074	103,101	105,742	106,893	107,620
Total expenses for Outcome 1	104,074	103,101	105,742	106,893	107,620
	2023-24	2024-25			
Average staffing level (number)	414	410			

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

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation / 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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	62,122	65,771	68,694	69,646	71,524
Suppliers	37,315	33,367	32,733	32,969	31,862
Depreciation and amortisation	4,080	3,502	3,894	3,899	3,899
Finance costs	496	461	421	379	335
Write-down and impairment of assets	61	-	-	-	-
Total expenses	104,074	103,101	105,742	106,893	107,620
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	5,811	5,100	5,100	5,100	5,100
Total own-source revenue	5,811	5,100	5,100	5,100	5,100
Total own-source income	5,811	5,100	5,100	5,100	5,100
Net (cost of)/contribution by services	(98,263)	(98,001)	(100,642)	(101,793)	(102,520)
Revenue from Government	92,224	96,925	99,316	100,609	101,489
Surplus/(deficit) attributable to the Australian Government	(6,039)	(1,076)	(1,326)	(1,184)	(1,031)
Total comprehensive income/(loss) attributable to the Australian Government	(6,039)	(1,076)	(1,326)	(1,184)	(1,031)

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of					
Comprehensive Income	(6,039)	(1,076)	(1,326)	(1,184)	(1,031)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	1,667	1,085	1,477	1,482	1,482
plus: depreciation/amortisation expenses for ROU assets (b)	2,413	2,417	2,417	2,417	2,417
less: lease principal repayments (b)	2,324	2,426	2,568	2,715	2,868
Net Cash Operating Surplus/ (Deficit)	(4,283)	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
- (b) Applies to leases under AASB 16 Leases.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	661	661	661	661	661
Trade and other receivables	26,925	26,925	26,925	26,925	26,925
Total financial assets	27,586	27,586	27,586	27,586	27,586
Non-financial assets					
Land and buildings	33,252	30,162	27,046	23,929	20,812
Property, plant and equipment	2,743	2,601	2,860	3,086	3,367
Investment property	-	-	-	45	45
Other non-financial assets	976	976	976	976	976
Total non-financial assets	36,971	33,739	30,882	28,036	25,200
Total assets	64,557	61,325	58,468	55,622	52,786
LIABILITIES					
Payables					
Suppliers	2,888	2,888	2,888	2,888	2,888
Other payables	2,670	2,670	2,670	2,670	2,670
Total payables	5,558	5,558	5,558	5,558	5,558
Interest bearing liabilities					
Leases	31,949	29,541	26,973	24,258	21,390
Total interest bearing liabilities	31,949	29,541	26,973	24,258	21,390
Provisions					
Employee provisions	16,184	16,184	16,184	16,184	16,184
Total provisions	16,184	16,184	16,184	16,184	16,184
Total liabilities	53,691	51,283	48,715	46,000	43,132
Net assets	10,866	10,042	9,753	9,622	9,654
EQUITY*					
Parent entity interest					
Contributed equity	19,349	19,601	20,638	21,691	22,754
Reserves	2,614	2,614	2,614	2,614	2,614
Retained surplus / (accumulated deficit)	(11,097)	(12,173)	(13,499)	(14,683)	(15,714)
Total parent entity interest	10,866	10,042	9,753	9,622	9,654
Total Equity	10,866	10,042	9,753	9,622	9,654

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)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024					
Balance carried forward from previous period	(11,097)	2,614	-	19,349	10,866
Adjusted opening balance	(11,097)	2,614	-	19,349	10,866
Comprehensive income					
Other comprehensive income					-
Surplus/(deficit) for the period	(1,076)	-	-	-	(1,076)
Total comprehensive income	(1,076)	-	-	-	(1,076)
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	250	250
Sub-total transactions with owners	-	-	-	250	250
Estimated closing balance as at 30 June 2025	(12,173)	2,614	-	19,601	10,042
Closing balance attributable to the Australian Government	(12,173)	2,614	-	19,601	10,042

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	105,749	96,925	99,316	100,609	101,489
Sale of goods and rendering of services	5,895	5,100	5,100	5,100	5,100
Net GST received	4,703	-	-	-	-
Total cash received	116,347	102,025	104,416	105,709	106,589
Cash used					
Employees	60,707	65,771	68,694	69,646	71,524
Suppliers	43,100	33,367	32,733	32,969	31,862
Interest payments on lease liability	496	461	421	379	335
s74 External Revenue transferred to the OPA	9,728	-	-	-	-
Total cash used	114,031	99,599	101,848	102,994	103,721
Net cash from / (used by) operating activities	2,316	2,426	2,568	2,715	2,868
Cash used					
Purchase of property, plant, and equipment and intangibles	751	250	1,037	1,053	1,063
Total cash used	751	250	1,037	1,053	1,063
Net cash from / (used by) investing activities	751	250	1,037	1,053	1,063
FINANCING ACTIVITIES					
Cash received					
Contributed equity	751	250	1,037	1,053	1,063
Total cash received	751	250	1,037	1,053	1,063
Cash used					
Principal payments on lease liability	2,324	2,426	2,568	2,715	2,868
Total cash used	2,324	2,426	2,568	2,715	2,868
Net cash from/(used by) financing activities	(1,573)	(2,176)	(1,531)	(1,662)	(1,805)
Net increase/(decrease) in cash held	1,494	500	2,074	2,106	2,126
Cash and cash equivalents at the beginning of the reporting period	669	661	661	661	661
Cash and cash equivalents at the end of the reporting period	2,163	1,161	2,735	2,767	2,787

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	994	250	1,037	1,053	1,063
Total new capital appropriations	994	250	1,037	1,053	1,063
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	751	250	1,037	1,053	1,063
Total Items	751	250	1,037	1,053	1,063
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB	751	250	1,037	1,053	1,063
TOTAL	751	250	1,037	1,053	1,063
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	751	250	1,037	1,053	1,063
Total cash used to acquire assets	751	250	1,037	1,053	1,063

Prepared on Australian Accounting Standards basis.

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

	Buildings	Other property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	8,715	2,772	2,014	13,501
Gross book value - ROU assets	35,388	-	-	35,388
Accumulated depreciation/ amortisation and impairment	2	(29)	(2,014)	(2,041)
Accumulated depreciation/amortisation and impairment - ROU assets	(10,853)	-	-	(10,853)
Opening net book balance	33,252	2,743	-	35,995
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity - ROU assets	18	-	-	18
By purchase - appropriation ordinary annual services (a)	-	250	-	250
Total additions	18	250	-	268
Other movements				
Depreciation/amortisation expense	(691)	(394)	-	(1,085)
Depreciation/amortisation on ROU assets	(2,417)	-	-	(2,417)
Total other movements	(3,108)	(394)	-	(3,502)
As at 30 June 2025				
Gross book value	8,715	3,024	2,014	13,753
Gross book value - ROU assets	35,406	-	-	35,406
Accumulated depreciation/ amortisation and impairment	(689)	(423)	(2,014)	(3,126)
Accumulated depreciation/amortisation and impairment - ROU assets	(13,270)	-	-	(13,270)
Closing net book balance	30,162	2,601	-	32,763

Prepared on Australian Accounting Standards basis.

(a) '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)

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Sale of goods and rendering of services	15,160	14,480	14,726	15,021	15,021
Total non-taxation revenue	15,160	14,480	14,726	15,021	15,021
Total own-source revenue administered on behalf of Government	15,160	14,480	14,726	15,021	15,021
Total own-source income administered on behalf of Government	15,160	14,480	14,726	15,021	15,021
Net cost/(contribution by) services	15,160	14,480	14,726	15,021	15,021
Surplus/(deficit) before income tax	(15,160)	(14,480)	(14,726)	(15,021)	(15,021)
Surplus/(deficit) after income tax	(15,160)	(14,480)	(14,726)	(15,021)	(15,021)
Total comprehensive income (loss) attributable to the Australian Government	(15,160)	(14,480)	(14,726)	(15,021)	(15,021)

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	9,503	9,503	9,503	9,503	9,503
Total financial assets	9,503	9,503	9,503	9,503	9,503
Total assets administered on behalf of Government	9,503	9,503	9,503	9,503	9,503
LIABILITIES					
Payables					
Other payables	266	266	266	266	266
Total payables	266	266	266	266	266
Total liabilities administered on behalf of Government	266	266	266	266	266
Net assets/(liabilities)	9,237	9,237	9,237	9,237	9,237

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	16,497	14,480	14,726	15,021	15,021
Total cash received	16,497	14,480	14,726	15,021	15,021
Cash used					
Net GST paid	1,505	-	-	-	-
Total cash used	1,505	-	-	-	-
Net cash from / (used by) operating activities	14,992	14,480	14,726	15,021	15,021
Net increase/(decrease) in cash held	14,992	14,480	14,726	15,021	15,021
Cash and cash equivalents at end of reporting period	14,992	14,480	14,726	15,021	15,021

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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24	2024-25	2024-25	2024-25
	\$'000	\$'000	\$'000	\$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	27,620	23,212	37,525	37,525
Departmental appropriation (c)	70,908	67,509	(340)	67,169
s74 External Revenue (d)	29,987	20,542	8,000	28,542
Departmental capital budget (e)	2,371	4,529	(3,500)	1,029
<i>Total departmental annual appropriations</i>	<i>130,886</i>	<i>115,792</i>	<i>41,685</i>	<i>134,265</i>
Total departmental resourcing	130,886	115,792	41,685	134,265
Administered				
<i>Total administered special appropriations</i>	<i>4,487</i>	<i>4,633</i>	<i>-</i>	<i>4,633</i>
Total administered resourcing	4,487	4,633	-	4,633
Total resourcing for APSC	135,373	120,425	41,685	138,898

	<i>Actual</i>	
	2023-24	2024-25
Average staffing level (number)	362	388

Third party payments from and on behalf of other entities

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24	2024-25	2024-25	2024-25
	\$'000	\$'000	\$'000	\$'000
Payments made by other entities on behalf of the APSC				
Attorney-General's Department - <i>Remuneration Tribunal Act 1973</i>	4,487	4,633	-	4,633

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

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

- (a) *Appropriation Act (No. 1) 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*.
- (b) Excludes \$1.8 million appropriated in 2021-22, which has been permanently withheld under section 51 of the PGPA Act.
- (c) 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.
- (d) Estimated external revenue receipts under section 74 of the PGPA Act.
- (e) Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

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

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Movement of Funds (a)					
(net increase)	1.1	3,500	-	-	-
(net decrease)	1.1	(3,500)	-	-	-
Changes in Parameters					
(net increase)	1.1	-	-	151	49
(net decrease)	1.1	-	(49)	-	-
Other Variations (b)					
(net decrease)	1.1	(3,840)	(6,182)	(5,191)	(4,404)
Net impact on appropriations for Outcome 1 (departmental)		(3,840)	(6,231)	(5,040)	(4,355)
Total net impact on appropriations for Outcome 1		(3,840)	(6,231)	(5,040)	(4,355)

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

(a) 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).

(b) 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

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 - Australian Public Service Commission	73,279	72,038	68,198	3,595	(7,435)
Total departmental	73,279	72,038	68,198	3,595	(7,435)
Total administered and departmental	73,279	72,038	68,198	3,595	(7,435)

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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Australian Public Service Commission					
Departmental expenses					
Departmental appropriation	61,469	65,416	43,730	44,758	46,348
s74 External Revenue (a)	29,987	28,542	29,084	29,641	29,641
Expenses not requiring appropriation in the Budget year (b)	7,050	3,500	3,500	3,500	2,272
Departmental total	98,506	97,458	76,314	77,899	78,261
Total expenses for program 1.1	98,506	97,458	76,314	77,899	78,261
Program 1.2: Judicial Office Holders' Remuneration and Entitlements					
Administered expenses					
Special appropriations					
<i>Remuneration Tribunal Act 1973</i>	4,487	4,633	4,711	4,820	4,872
Administered total	4,487	4,633	4,711	4,820	4,872
Total expenses for program 1.2	4,487	4,633	4,711	4,820	4,872
Outcome 1 Totals by appropriation type					
Administered expenses					
Special appropriations	4,487	4,633	4,711	4,820	4,872
Administered total	4,487	4,633	4,711	4,820	4,872
Departmental expenses					
Departmental appropriation	61,469	65,416	43,730	44,758	46,348
s74 External Revenue (a)	29,987	28,542	29,084	29,641	29,641
Expenses not requiring appropriation in the Budget year (b)	7,050	3,500	3,500	3,500	2,272
Departmental total	98,506	97,458	76,314	77,899	78,261
Total expenses for Outcome 1	102,993	102,091	81,025	82,719	83,133
	2023-24	2024-25			
Average staffing level (number)	362	388			

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

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation/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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	59,197	56,591	49,248	51,075	52,074
Suppliers	32,377	37,291	23,490	23,248	23,957
Depreciation and amortisation	4,556	3,457	3,457	3,457	2,229
Finance costs	87	119	119	119	1
Write-down and impairment of assets	2,142	-	-	-	-
Losses from asset sales	147	-	-	-	-
Total expenses	98,506	97,458	76,314	77,899	78,261
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	29,987	28,542	29,084	29,641	29,641
Total own-source revenue	29,987	28,542	29,084	29,641	29,641
Gains					
Other gains	205	43	43	43	43
Total gains	205	43	43	43	43
Total own-source income	30,192	28,585	29,127	29,684	29,684
Net (cost of)/contribution by services	(68,314)	(68,873)	(47,187)	(48,215)	(48,577)
Revenue from Government	70,908	67,169	45,448	46,476	46,689
Surplus/(deficit) attributable to the Australian Government	2,594	(1,704)	(1,739)	(1,739)	(1,888)
Total comprehensive income/(loss) attributable to the Australian Government	2,594	(1,704)	(1,739)	(1,739)	(1,888)

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

	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss)	2,594	(1,704)	(1,739)	(1,739)	(1,888)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	2,429	1,665	1,700	1,739	1,842
plus: depreciation/amortisation expenses for ROU assets (b)	2,100	1,654	1,654	1,615	387
less: lease principal repayments (b)	2,119	1,615	1,615	1,615	341
Net Cash Operating Surplus/ (Deficit)	5,004	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.5 Departmental Capital Budget Statement.
- (b) Applies to leases under AASB 16 Leases.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,900	1,900	1,900	1,900	1,900
Trade and other receivables	42,906	41,370	40,994	41,097	41,097
Total financial assets	44,806	43,270	42,894	42,997	42,997
Non-financial assets					
Land and buildings	8,552	6,107	3,662	1,217	-
Property, plant and equipment	1,329	1,470	1,615	1,669	1,534
Intangibles	929	1,284	1,045	426	-
Other non-financial assets	1,856	1,856	1,856	1,856	1,856
Total non-financial assets	12,666	10,717	8,178	5,168	3,390
Total assets	57,472	53,987	51,072	48,165	46,387
LIABILITIES					
Payables					
Suppliers	9,069	9,069	9,069	9,069	9,069
Other payables	10,739	10,738	10,737	10,737	10,737
Total payables	19,808	19,807	19,806	19,806	19,806
Interest bearing liabilities					
Leases	5,186	3,571	1,956	341	-
Total interest bearing liabilities	5,186	3,571	1,956	341	-
Provisions					
Employee provisions	13,470	12,275	12,275	12,275	12,275
Other provisions	67	68	69	69	69
Total provisions	13,537	12,343	12,344	12,344	12,344
Total liabilities	38,531	35,721	34,106	32,491	32,150
Net assets	18,941	18,266	16,966	15,674	14,237
EQUITY*					
Parent entity interest					
Contributed equity	10,258	11,287	11,726	12,173	12,624
Reserves	1,621	1,621	1,621	1,621	1,621
Retained surplus / (accumulated deficit)	7,062	5,358	3,619	1,880	(8)
Total parent entity interest	18,941	18,266	16,966	15,674	14,237
Total Equity	18,941	18,266	16,966	15,674	14,237

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)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024					
Balance carried forward from previous period	7,062	1,621	-	10,258	18,941
Adjusted opening balance	7,062	1,621	-	10,258	18,941
Comprehensive income					
Surplus/(deficit) for the period	(1,704)	-	-	-	(1,704)
Total comprehensive income	(1,704)	-	-	-	(1,704)
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	1,029	1,029
Sub-total transactions with owners	-	-	-	1,029	1,029
Estimated closing balance as at 30 June 2025	5,358	1,621	-	11,287	18,266
Closing balance attributable to the Australian Government	5,358	1,621	-	11,287	18,266

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	64,775	68,705	45,824	46,373	46,689
Sale of goods and rendering of services	28,313	28,542	29,084	29,641	29,641
Other (incl GST received)	5,725	-	-	-	-
Total cash received	98,813	97,247	74,908	76,014	76,330
Cash used					
Employees	60,185	57,786	49,248	51,075	52,074
Suppliers	32,779	37,248	23,447	23,206	23,915
Interest payments on lease liability	85	118	118	118	-
Other	2,350	1	1	-	-
Total cash used	95,399	95,153	72,814	74,399	75,989
Net cash from / (used by) operating activities	3,414	2,094	2,094	1,615	341
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	2,841	1,508	918	447	451
Total cash used	2,841	1,508	918	447	451
Net cash from / (used by) investing activities	(2,841)	(1,508)	(918)	(447)	(451)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	2,371	1,029	439	447	451
Total cash received	2,371	1,029	439	447	451
Cash used					
Principal payments on lease liability	2,119	1,615	1,615	1,615	341
Total cash used	2,119	1,615	1,615	1,615	341
Net cash from/(used by) financing activities	252	(586)	(1,176)	(1,168)	110
Net increase/(decrease) in cash held	825	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,075	1,900	1,900	1,900	1,900
Cash and cash equivalents at the end of the reporting period	1,900	1,900	1,900	1,900	1,900

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	2,371	1,029	439	447	451
Total new capital appropriations	2,371	1,029	439	447	451
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	2,371	1,029	439	447	451
Total Items	2,371	1,029	439	447	451
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	2,371	1,029	439	447	451
Funded internally from departmental resources	470	479	479	-	-
TOTAL	2,841	1,508	918	447	451
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	2,841	1,508	918	447	451
Total cash used to acquire assets	2,841	1,508	918	447	451

Prepared on Australian Accounting Standards basis.

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

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

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2024				
Gross book value	5,694	1,835	2,124	9,653
Gross book value - ROU assets	12,616	1	-	12,617
Accumulated depreciation/ amortisation and impairment	(1,947)	(506)	(1,195)	(3,648)
Accumulated depreciation/amortisation and impairment - ROU assets	(7,811)	(1)	-	(7,812)
Opening net book balance	8,552	1,329	929	10,810
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	434	1,074	1,508
Total additions	-	434	1,074	1,508
Other movements				
Depreciation/amortisation expense	(791)	(293)	(719)	(1,803)
Depreciation/amortisation on ROU assets	(1,654)	-	-	(1,654)
Total other movements	(2,445)	(293)	(719)	(3,457)
As at 30 June 2025				
Gross book value	5,694	2,269	3,198	11,161
Gross book value - ROU assets	12,616	1	-	12,617
Accumulated depreciation/ amortisation and impairment	(2,738)	(799)	(1,914)	(5,451)
Accumulated depreciation/amortisation and impairment - ROU assets	(9,465)	(1)	-	(9,466)
Closing net book balance	6,107	1,470	1,284	8,861

Prepared on Australian Accounting Standards basis.

(a) 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)

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	4,487	4,633	4,711	4,820	4,872
Total expenses administered on behalf of Government	4,487	4,633	4,711	4,820	4,872
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Other revenue	1,163	3,530	3,495	3,495	3,495
Total non-taxation revenue	1,163	3,530	3,495	3,495	3,495
Total own-source revenue administered on behalf of Government	1,163	3,530	3,495	3,495	3,495
Total own-source income administered on behalf of Government	1,163	3,530	3,495	3,495	3,495
Net cost of/(contribution by) services	3,324	1,103	1,216	1,325	1,377
Total comprehensive income (loss) attributable to the Australian Government	(3,324)	(1,103)	(1,216)	(1,325)	(1,377)

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	1,163	3,530	3,495	3,495	3,495
Total cash received	1,163	3,530	3,495	3,495	3,495
Cash used					
Employees	4,487	4,633	4,711	4,820	4,872
Total cash used	4,487	4,633	4,711	4,820	4,872
Net cash from / (used by) operating activities	(3,324)	(1,103)	(1,216)	(1,325)	(1,377)
Net increase/(decrease) in cash held	(3,324)	(1,103)	(1,216)	(1,325)	(1,377)
Cash from Official Public Account for:					
- Appropriations	4,487	4,633	4,711	4,820	4,872
Total cash from Official Public Account	4,487	4,633	4,711	4,820	4,872
Cash to Official Public Account for:					
- Appropriations	1,163	3,530	3,495	3,495	3,495
Total cash to Official Public Account	1,163	3,530	3,495	3,495	3,495
Cash and cash equivalents at end of reporting period	-	-	-	-	-

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

	<i>Actual available</i> 2023-24 \$'000	Estimate as at Budget 2024-25 \$'000	Proposed Additional Estimates 2024-25 \$'000	2024-25 Estimate \$'000
Opening balance/cash reserves at 1 July	105,859	101,676	5	101,681
Funds from Government				
Annual appropriations - ordinary annual services (a)				
Outcome 1	9,420	9,595	2,290	11,885
Annual appropriations - other services (b)				
Equity injection	22,850	22,850	-	22,850
Total annual appropriations	32,270	32,445	2,290	34,735
Amounts received from related entities				
Amounts from portfolio department (c)	29,794	27,500	-	27,500
Total amounts received from related entities	29,794	27,500	-	27,500
Total funds from Government	62,064	59,945	2,290	62,235
Funds from other sources				
Interest	78,346	76,399	2,494	78,893
Sale of goods and rendering of services	93,329	118,834	(11,576)	107,258
Dividends	12,055	9,246	(225)	9,021
Rental income	18,810	22,311	1,852	24,163
Other	22,261	1,823	-	1,823
Total funds from other sources	224,801	228,613	(7,455)	221,158
Total net resourcing for IBA	392,724	390,234	(5,160)	385,074
			<i>Actual</i> 2023-24	2024-25
Average staffing level (number)			216	235

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

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

(a) Appropriation Bill (No. 1) 2024-25.

(b) Appropriation Bill (No. 2) 2024-25.

(c) 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

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment Measures					
First Nations Economic Empowerment	1.1				
Departmental expenses		2,290	579	-	-
Total		2,290	579	-	-
Total payment measures					
Departmental		290	579	-	-
Total		2,290	579	-	-

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

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 1					
Departmental					
Annual appropriations					
First Nations Economic Empowerment	1.1	2,290	579	-	-
Changes in Parameters					
(net increase)	1.1	-	-	10	-
(net decrease)	1.1	-	(9)	-	-
Other Variations					
(net increase)	1.1	-	2,522	-	9,040
(net decrease)	1.1	(14,755)	-	(1,087)	-
Net impact on appropriations for Outcome 1 (departmental)		(12,465)	2,522	(1,087)	9,040
Total net impact on appropriations for Outcome 1		(12,465)	2,522	(1,087)	9,040

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

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 - Indigenous Business Australia	22,850	22,850	22,850	-	-
Total departmental	22,850	22,850	22,850	-	-
Total departmental	22,850	22,850	22,850	-	-

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

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 - Indigenous Business Australia	9,420	9,595	11,885	2,290	-
Total departmental	9,420	9,595	11,885	2,290	-
Total departmental	9,420	9,595	11,885	2,290	-

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Aboriginal and Torres strait islander Economic Participation and Wealth Creation					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	9,420	11,885	10,274	9,838	9,781
Expenses not requiring appropriation in the budget year	83,635	54,727	104,467	108,748	113,029
Revenues from other independent sources	180,023	184,944	190,919	196,294	202,010
Total expenses for Program 1.1	273,078	251,556	305,660	314,880	324,820

	2023-24	2024-25
Average Staffing Level (number)	216	235

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

	2023-24 Actual	2024-25 Budget	2025-26 Forward estimate	2026-27 Forward estimate	2027-28 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	55,649	57,787	59,780	61,216	63,053
Suppliers	115,919	121,181	122,777	126,222	130,008
Grants	8,111	7,877	8,113	8,357	8,607
Depreciation and amortisation	9,499	9,239	9,011	8,741	8,479
Finance costs	80,564	51,748	101,397	105,585	109,772
Impairment loss on financial instruments	3,071	2,979	3,070	3,163	3,257
Other expenses	265	745	1,512	1,596	1,644
Total expenses	273,078	251,556	305,660	314,880	324,820
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	110,972	107,258	110,476	113,790	117,204
Interest	78,346	78,893	78,839	79,118	80,461
Dividends	19,350	9,021	9,468	9,448	9,296
Rental income	18,810	26,839	27,644	23,173	29,328
Unwinding concessional loan discount	61,423	58,300	77,210	81,119	84,501
Other	31,678	27,500	27,500	27,500	27,500
Total own-source revenue	320,579	307,811	331,137	334,148	348,290
Gains					
Other	20,193	20	-	-	-
Total gains	20,193	20	-	-	-
Total own-source income	340,772	307,831	331,137	334,148	348,290
Net (cost of)/contribution by	67,694	56,275	25,477	19,268	23,470
Revenue from Government	9,420	11,885	10,274	9,838	9,781
Total comprehensive income/(loss) Before tax	77,114	68,160	35,751	29,106	33,251
Tax	993	-	-	-	-
Total comprehensive income/(loss) after tax	76,121	68,160	35,751	29,106	33,251
attributable to non-controlling interest	3,025	3,054	4,104	4,344	4,380
attributable to the Australian	73,096	65,106	31,647	24,762	28,871

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Total comprehensive income/(loss)	76,121	68,160	35,751	29,106	33,251
plus: depreciation/amortisation expenses for ROU assets (a)	1,894	1,883	1,846	1,844	1,844
less: lease principal repayments (a)	5,680	3,078	3,035	2,584	2,045
Net Cash Operating Surplus/ (Deficit)	72,335	66,965	34,562	28,366	33,050

Prepared on Australian Accounting Standards basis.

(a) Applies leases under AASB 16 Leases.

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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	101,681	117,795	121,485	117,529	130,497
Trade and other receivables	1,118,139	1,224,964	1,331,002	1,460,996	1,553,424
Investments accounted for under the equity method	6,348	4,970	4,970	4,970	4,970
Other investments	753,728	735,448	730,126	718,668	701,217
Total financial assets	1,979,896	2,083,177	2,187,583	2,302,163	2,390,108
Non-financial assets					
Land and buildings	55,999	50,736	46,833	42,735	45,098
Property, plant and equipment	33,157	28,322	24,918	21,344	17,762
Investment property	194,294	199,329	199,329	199,329	199,329
Intangibles	14,625	12,598	11,444	10,227	10,426
Inventories	3,896	3,341	3,341	3,341	3,341
Tax assets	706	706	706	706	706
Other non-financial assets	2,991	2,955	2,955	2,955	2,955
Total non-financial assets	305,668	297,987	289,526	280,637	279,617
Total assets	2,285,564	2,381,164	2,477,109	2,582,800	2,669,725
LIABILITIES					
Payables					
Suppliers	15,519	13,408	13,778	14,159	14,159
Tax liability	1,063	1,063	1,063	1,063	1,063
Other payables	18,510	17,505	17,898	18,302	18,302
Total payables	35,092	31,976	32,739	33,524	33,524
Interest bearing liabilities					
Loans	44,500	52,500	52,500	52,500	52,500
Leases	6,165	2,495	1,512	1,282	3,587
Total interest bearing liabilities	50,665	54,995	54,012	53,782	56,087
Provisions					
Employee provisions	12,213	10,559	10,865	11,181	11,181
Other provisions	9,434	7,529	8,976	9,684	9,684
Total provisions	21,647	18,088	19,841	20,865	20,865
Total liabilities	107,404	105,059	106,592	108,171	110,476
Net assets	2,178,160	2,276,105	2,370,517	2,474,629	2,559,249
EQUITY*					
Parent entity interest					
Contributed equity	1,377,395	1,411,082	1,463,290	1,530,045	1,575,764
Reserves	3,977	3,977	3,977	3,977	3,977
Retained surplus (accumulated deficit)	557,191	610,675	642,494	668,398	697,991
Total parent entity interest	1,938,562	2,025,733	2,109,760	2,202,420	2,277,732
interest					
Contributed equity	170,240	174,403	180,856	189,107	194,757
Reserves	491	491	491	491	491
Retained surplus (accumulated deficit)	68,866	75,477	79,409	82,611	86,269
Total non-controlling interest	239,598	250,372	260,757	272,209	281,517
Total equity	2,178,160	2,276,105	2,370,517	2,474,629	2,559,249

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)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	626,057	4,468	1,547,635	2,178,160
Adjusted opening balance	626,057	4,468	1,547,635	2,178,160
Comprehensive income				
Other comprehensive income				
Surplus/(deficit) for the period	68,160	-	-	68,160
Total comprehensive income	68,160	-	-	68,160
of which:				
Attributable to the Australian Government	65,106	-	-	65,106
Attributable to non-controlling interest	3,054	-	-	3,054
External transactions				
Dividend distribution	(8,065)	-	-	(8,065)
Contributions by owners				
Equity injection - Appropriation	-	-	22,850	22,850
Other	-	-	15,000	15,000
Sub-total transactions with owners	60,095	-	37,850	97,945
Estimated closing balance as at 30 June 2025	686,152	4,468	1,585,485	2,276,105
Less: non-controlling interests	75,477	491	174,403	250,372
Closing balance attributable to the Australian Government	610,675	3,977	1,411,082	2,025,733

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual	2024-25 Budget	2025-26 Forward estimate	2026-27 Forward estimate	2027-28 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	9,420	11,885	10,274	9,838	9,781
Receipts from Government	29,794	27,500	27,500	27,500	27,500
Sale of goods and rendering of services	93,329	107,258	107,117	113,790	117,204
Interest	78,346	78,893	78,839	79,118	80,461
Dividends	12,055	9,021	9,468	9,448	9,296
Other	41,071	25,986	28,274	23,577	29,328
Total cash received	264,015	260,543	261,472	263,271	273,570
Cash used					
Employees	54,741	59,441	59,474	60,900	63,053
Suppliers	106,037	122,701	122,407	125,841	130,008
Borrowing costs	2,650	-	675	837	837
Net GST paid	-	153	-	-	-
Interest payments on lease liability	-	330	235	242	248
Other	15,267	10,583	8,180	9,280	10,251
Total cash used	178,695	193,208	190,971	197,100	204,397
Net cash from/(used by) operating activities	85,320	67,335	70,501	66,171	69,173
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant, equipment and intangible	1,245	-	1,504	2,537	-
Proceeds from sales of financial instruments	100,628	60,214	80,786	80,342	82,581
Other - loans repayments	353,370	341,740	306,983	276,776	312,795
Total cash received	455,243	401,954	389,273	359,655	395,376
Cash used					
Purchase of property, plant and equipment and intangibles	14,286	7,852	-	-	3,109
Purchase of financial instruments	100,006	33,869	75,464	68,884	65,130
Other - loans & advances	470,444	446,161	436,246	433,320	432,666
Total cash used	584,736	487,882	511,710	502,204	500,905
Net cash from/(used by) investing activities	(129,493)	(85,928)	(122,437)	(142,549)	(105,529)

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

	2023-24 Actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	30,850	22,850	22,850	22,850	22,850
Other	23,862	23,000	35,811	52,156	28,519
Total cash received	54,712	45,850	58,661	75,006	51,369
Cash used					
Repayments of borrowings					
Principal payments on lease liability	5,680	3,078	3,035	2,584	2,045
Dividends paid	9,037	8,065	-	-	-
Total cash used	14,717	11,143	3,035	2,584	2,045
Net cash from/(used by) financing activities	39,995	34,707	55,626	72,422	49,324
Net increase/(decrease) in cash held	(4,178)	16,114	3,690	(3,956)	12,968
Cash and cash equivalents at the beginning of the reporting period	105,859	101,681	117,795	121,485	117,529
Cash and cash equivalents at the end of the reporting period	101,681	117,795	121,485	117,529	130,497

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	22,850	22,850	22,850	22,850	22,850
Total new capital appropriations	22,850	22,850	22,850	22,850	22,850
<i>Provided for:</i>					
IBA's IHOP	22,850	22,850	22,850	22,850	22,850
Total items	22,850	22,850	22,850	22,850	22,850
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources (a)	14,286	7,852	-	-	3,109
TOTAL	14,286	7,852	-	-	3,109
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	14,286	8,760	-	-	3,109
less: ROU Addition	-	(908)	-	-	-
Total cash used to acquire assets	14,286	7,852	-	-	3,109

Prepared on Australian Accounting Standards basis.

(a) 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)

	Buildings	Other property, plant and equipment	Investment property	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024					
Gross book value	63,117	42,367	194,294	23,599	323,377
Gross book value - ROU assets	14,646				14,646
Accumulated depreciation/ amortisation and impairment	(16,747)	(9,210)	-	(8,974)	(34,931)
Accumulated depreciation/amorisation and impairment - ROU assets	(5,017)	-	-	-	(5,017)
Opening net book balance	55,999	33,157	194,294	14,625	298,075
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - other	1,883	-	5,035	934	7,852
By purchase - other - ROU assets	908				908
Total additions	2,791	-	5,035	934	8,760
Other movements					
Depreciation/amortisation expense	(936)	(3,459)	-	(2,961)	(7,356)
Depreciation/amortisation on ROU assets	(1,883)	-	-	-	(1,883)
Disposals					
From disposal of entities or operations (including restructuring)	(5,235)	(1,376)	-	-	(6,611)
Total other movements	(8,054)	(4,835)	-	(2,961)	(15,850)
As at 30 June 2025					
Gross book value	59,765	40,991	199,329	24,533	325,526
Gross book value - ROU assets	15,554	-	-	-	14,646
Accumulated depreciation/ amortisation and impairment	(17,683)	(12,669)	-	(11,935)	(42,287)
Accumulated depreciation/amortisation and impairment - ROU assets	(6,900)	-	-	-	(6,900)
Closing net book balance	50,736	28,322	199,329	12,598	290,985

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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	<i>2023-24</i>	2024-25	2024-25	2024-25
	\$'000	\$'000	\$'000	\$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)(c)	68,485	94,471	1,107	95,578
Departmental appropriation (d)	349,298	310,323	43,576	353,899
s74 External Revenue (e)	18,383	15,475	-	15,475
Departmental capital budget (f)	8,947	8,920	-	8,920
Annual appropriations - other services - non-operating				
Prior year appropriations available (c)	2,735	2,280	455	2,735
Equity injection (g)	1,646	2,101	-	2,101
Total departmental annual appropriations	449,494	433,570	45,138	478,708
Total departmental resourcing	449,494	433,570	45,138	478,708
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)(c)	285,297	294,215	(16,581)	277,634
Outcome 1	1,550,404	1,938,968	198,850	2,137,818
Annual appropriations - other services - specific payments to States, ACT, NT and local government (g)				
Outcome 1 (h)	3,635	3,744	3,785	7,529
Total administered annual appropriations	1,839,336	2,236,927	186,054	2,422,981
Total administered special appropriations	79,590	84,276	-	84,276
Special accounts (i)				
Opening balance	99,648	80,976	(545,654)	(464,678)
Appropriation receipts (j)	25,000	400	-	400
Statutory credit of royalty equivalent receipts	-	367,315	(50,480)	316,835
Non-appropriation receipts	2,850,508	1,155,167	(495,174)	659,993
Total special account receipts	2,975,156	1,603,858	(1,091,308)	512,550
<i>less administered appropriations drawn from special appropriations and credited to special accounts</i>	<i>(25,000)</i>	<i>(400)</i>	<i>-</i>	<i>(400)</i>
Total administered resourcing	4,869,082	3,924,661	(905,254)	3,019,407
Total resourcing for NIAA	5,318,576	4,358,231	(860,116)	3,498,115
			<i>Actual</i>	
			<i>2023-24</i>	<i>2024-25</i>
Average staffing level (number)			1,428	1,508

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

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

(a) Appropriation Bill (No.1) 2024-25.

(b) Represents unspent appropriations available from prior years.

(c) Excludes \$307.6 million subject to administrative quarantine by Finance or withheld under section 51 of PGPA Act.

(d) Excludes Departmental Capital Budget (DCB).

(e) Estimated External Revenue receipts under section 74 of the PGPA Act.

- (f) 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'.
- (g) Appropriation Bill (No.2) 2024-25.
- (h) 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.
- (i) 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.
- (j) 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

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures					
Aboriginal Hostels Limited Reform Agenda					
Administered expenses	1.5	-	(10,001)	-	-
Total		-	(10,001)	-	-
Australian Universities Accord - further reforms (a)					
Administered expenses	-	-	(85,899)	(88,349)	(90,686)
Departmental expenses	1.7	-	(431)	(437)	(443)
Total		-	(86,330)	(88,786)	(91,129)
Indigenous Boarding Provider - grants program extension (b)					
Administered expenses	1.2	10,800	22,075	11,303	-
Departmental expenses	1.7	705	1,428	743	-
Total		11,505	23,503	12,046	-
McDonald v Commonwealth Class Action - settlement					
Administered expenses	1.1	nfp	nfp	-	-
Total		nfp	nfp	-	-
Partnership (c)					
Administered expenses	1.3	-	(27,469)	(28,128)	(28,662)
Departmental expenses	-	-	-	-	-
Total		-	(27,469)	(28,128)	(28,662)
New Remote Employment Service					
Administered expenses	1.1	(1,573)	120,572	111,028	120,092
Departmental expenses	1.7	5,952	13,446	10,849	-
Total		4,379	134,018	121,877	120,092

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

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Secretariat of National Aboriginal and Islander Child Care - extension					
Administered expenses	1.2	1,050	1,073	-	-
Departmental expenses	1.7	98	99	-	-
Total		1,148	1,172	-	-
Diversity (d)					
Administered expenses	1.4	-	4,000	4,000	4,000
Total		-	4,000	4,000	4,000
Youpla Support Program - Additional Funding					
Administered expenses	-	-	-	-	-
Departmental expenses	-	-	-	-	-
Total		-	-	-	-
Administered expenses		nfp	nfp	9,854	4,744
Departmental expenses		6,755	14,542	11,155	(443)
Total Payment Measures		nfp	nfp	21,009	4,301

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.

- 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.
- 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.
- 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.
- 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 in Appropriation Bills Nos. 3 and 4.

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

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 1					
Administered					
Annual appropriations					
Aboriginal Hostels Limited Reform Agenda	1.5	-	(10,001)	-	-
Australian Universities Accord - further reforms	-	-	(85,899)	(88,349)	90,686
Indigenous Boarding Provider - grants program extension	1.2	10,800	22,075	11,303	-
McDonald v Commonwealth Class Action - settlement	1.1	nfp	nfp	-	-
National Access to Justice Partnership	1.3	-	(27,469)	(28,128)	(28,662)
New Remote Employment Service	1.1	(1,573)	120,572	111,028	120,092
Secretariat of National Aboriginal and Islander Child Care - extension	1.2	1,050	1,073	-	-
Supporting News and Media Diversity	1.4	-	4,000	4,000	4,000
Youpla Support Program - Additional Funding	-	-	-	-	-
Movement of Funds					
(net increase)	1.1, 1.2, 1.3 & 1.5	41,290	18,953	15,953	15,953
Changes in Parameters					
(net increase)	all	-	-	1,795	-
(net decrease)	all	-	(1,875)	-	(7)
Other Variations					
(net increase)	1.4	-	18,578	19,608	12,911
(net decrease)	1.3 & 1.4	(4,017)	-	-	-
Net impact on appropriations for Outcome 1 (administered)					
		nfp	nfp	47,210	33,601

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

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Departmental					
Annual appropriations					
Australian Universities Accord -	1.7	-	(431)	(437)	(443)
Indigenous Boarding Provider - grants	1.7	705	1,428	743	-
New Remote Employment Service	1.7	5,952	13,446	10,849	-
Secretariat of National Aboriginal and Islander Child Care - extension	1.7	98	99	-	-
Changes in Parameters					
(net increase)	1.7	-	-	841	274
(net decrease)	1.7	-	(295)	-	-
Other Variations					
(net increase)	1.7	36,821	-	-	-
Net impact on appropriations for Outcome 1 (departmental)		43,576	14,247	11,996	(169)
Total net impact on appropriations for Outcome 1		nfp	nfp	59,206	33,432

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

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - National Indigenous Australians Agency	1,625,716	1,938,968	2,140,799	201,831	-
Total administered	1,625,716	1,938,968	2,140,799	201,831	-
Departmental programs					
Outcome 1	318,250	319,243	362,819	43,576	-
Total departmental	318,250	319,243	362,819	43,576	-
Total administered and departmental	1,943,966	2,258,211	2,503,618	245,407	-

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

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Annual appropriations - other services - specific payments to States, ACT, NT and local government (g)					
Outcome 1	3,635	3,744	7,529	3,785	-
Total administered	3,635	3,744	7,529	3,785	-
Departmental programs					
Outcome 1	-	-	-	-	-
Total departmental	-	-	-	-	-
Total administered and departmental	3,635	3,744	7,529	3,785	-

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
<ul style="list-style-type: none"> Program 2.1 - Conserve, protect and sustainably manage Australia's natural environment through a nature positive approach.
Contribution to Outcome 1 made by linked programs
The 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
<ul style="list-style-type: none"> 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

Department of Industry, Science and Resources
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 <ul style="list-style-type: none">• 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.

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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.

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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.

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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

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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.

<p>Department of Health and Aged Care</p> <hr/> <p>Program</p> <p>Program 1.3 – First Nations Health</p>
<p>Contribution to Outcome 1 made by linked programs.</p> <p>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.</p> <p>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</p>
<p>Department of Education</p> <hr/> <p>Program</p> <p>Program 1.1 – Support for the Child Care System</p>
<p>Contribution to Outcome 1 made by linked programs.</p> <p>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.</p> <p>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.</p> <p>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</p>

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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

<p>Department of Education</p> <p>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.</p>
<p>Program</p> <p>Program 1.2 – Child Care Subsidy</p>
<p>Contribution to Outcome 1 made by linked programs.</p> <p>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.</p> <p>Program</p> <p>Program 1.3 – Higher Education Support</p>
<p>Contribution to Outcome 1 made by linked programs.</p> <p>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.</p> <p>Regional University Study Hubs program</p> <p>The 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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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</p>

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peoples and Torres Strait Islander peoples and communities, providing tailored support for students, particularly in the NT and Queensland.

Suburban University Study Hubs

The 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 underserved 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.

<p>Attorney General's Department</p> <hr/> <p>Programs</p> <p>Program 1.1 – Attorney-General’s Department Operating Expenses – Legal Services and Families</p> <p>Program 1.4 – Justice Services</p> <p>Program 1.6 – Criminal Justice</p>
<p>Contribution to Outcome 1 made by linked programs</p> <p>The 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:</p> <ul style="list-style-type: none"> • 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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Jobs, Land and the Economy					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	714,798	1,111,532	1,225,648	1,260,835	1,346,079
Total annual administered expenses	714,798	1,111,532	1,225,648	1,260,835	1,346,079
Special appropriations					
<i>Aboriginal Land Rights (Northern Territory) Act 1976 (b)</i>		-	-	-	-
<i>Ranger Agreement</i>	1,216	1,180	1,250	1,287	1,326
<i>Public Governance, Performance and Accountability Act 2013, s.77</i>	-	10	10	10	10
Total special appropriation expenses	1,216	1,190	1,260	1,297	1,336
Aboriginals and Torres Strait Islander Corporations Unclaimed Money Account					
Aboriginals Benefit Account	338,772	479,820	441,232	416,665	320,239
Indigenous Land and Sea Corporation Funding Special Account	62,248	64,863	66,756	69,062	70,602
SOETM Special Account	-	-	-	-	-
<i>less expenses made from appropriations credited to special accounts</i>	-	-	-	-	-
Total special account expenses	401,020	544,695	508,000	485,739	390,853
<i>Expenses not requiring appropriation in the Budget year (b)</i>					
	672	798	837	838	822
Administered total	1,117,706	1,658,215	1,735,745	1,748,709	1,739,090
Total expenses for program 1.1	1,117,706	1,658,215	1,735,745	1,748,709	1,739,090

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.2: Children and Schooling					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	274,669	317,348	307,354	276,485	285,839
Other services (Appropriation Act No. 2 and Bill No. 4)	3,635	7,529	-	-	-
Total annual administered expenses	278,304	324,877	307,354	276,485	285,839
Special appropriations					
<i>Higher Education Support Act 2003</i>	78,472	83,086	-	-	-
Total special appropriation expenses	78,472	83,086	-	-	-
Special accounts					
Services for Other Entities and Trust Monies	-	-	-	-	-
Total special account expenses	-	-	-	-	-
<i>Expenses not requiring appropriation in the Budget year (b)</i>					
	2,249	33	33	33	33
Administered total	359,025	407,996	307,387	276,518	285,872
Total expenses for program 1.2	359,025	407,996	307,387	276,518	285,872
Program 1.3: Safety and Wellbeing					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	431,364	553,513	439,732	300,655	308,761
Total annual administered expenses	431,364	553,513	439,732	300,655	308,761
Special accounts					
Services for Other Entities and Trust Monies	-	-	-	-	-
Total special account expenses	-	-	-	-	-
<i>Expenses not requiring appropriation in the Budget year (b)</i>					
	1,608	-	-	-	-
Administered total	432,972	553,513	439,732	300,655	308,761
Total expenses for program 1.3	432,972	553,513	439,732	300,655	308,761
Program 1.4: Culture and Capability					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	89,480	62,423	67,739	60,408	63,459
Special accounts					
Services for Other Entities and Trust Monies	983	1,028	187	100	100
Total special account expenses	983	1,028	187	100	100
<i>Expenses not requiring appropriation in the Budget year (b)</i>					
	261	337	329	335	331
<i>less expenses made from appropriations credited to special accounts</i>					
	-	(400)	-	-	-
Administered total	90,724	63,388	68,255	60,843	63,890
Total expenses for program 1.4	90,724	63,388	68,255	60,843	63,890

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.5: Remote Australia Strategies					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) (c)(d)	90,261	82,009	51,769	62,438	68,229
Total annual administered expenses	90,261	82,009	51,769	62,438	68,229
Special accounts					
Indigenous Remote Service Delivery Special Account	6,447	33,131	36,545	28,844	4,802
Total special account expenses	6,447	33,131	36,545	28,844	4,802
<i>Expenses not requiring appropriation in the Budget year (b)</i>	7	373	235	306	305
<i>less expenses made from appropriations credited to special accounts</i>	(25,000)	-	-	-	-
Administered total	71,715	115,513	88,549	91,588	73,336
Total expenses for program 1.5	71,715	115,513	88,549	91,588	73,336
Program 1.6: Evaluation and Research					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	7,931	10,993	11,225	11,471	11,668
Special accounts					
Services for Other Entities and Trust Moneys	-	50	-	-	-
Administered total	7,931	11,043	11,225	11,471	11,668
Total expenses for program 1.6	7,931	11,043	11,225	11,471	11,668
Program 1.7: Program Support					
Departmental expenses					
Departmental appropriation (e)	318,710	353,899	316,557	299,113	283,888
s74 External Revenue (f)	13,853	17,961	18,410	18,791	19,195
<i>Expenses not requiring appropriation in the Budget year (b)</i>	18,130	19,379	19,467	19,467	19,468
Departmental total	350,693	391,239	354,434	337,371	322,551
Total expenses for program 1.7	350,693	391,239	354,434	337,371	322,551

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,608,507	2,137,818	2,103,467	1,972,292	2,084,035
Other services (Appropriation Act No. 2 and Bill No. 4)	3,635	7,529	-	-	-
Special appropriations	79,688	84,276	1,260	1,297	1,336
Special accounts	408,450	578,904	544,732	514,683	395,755
<i>Expenses not requiring appropriation in the Budget year (b)</i>	4,797	1,541	1,434	1,512	1,491
<i>less expenses made from appropriations credited to special accounts</i>	(25,000)	(400)	-	-	-
Administered total	2,080,077	2,809,668	2,650,893	2,489,784	2,482,617
Departmental expenses					
Departmental appropriation (e)	318,710	353,899	316,557	299,113	283,888
s74 External Revenue (f)	13,853	17,961	18,410	18,791	19,195
<i>Expenses not requiring appropriation in the Budget year (b)</i>	18,130	19,379	19,467	19,467	19,468
Departmental total	350,693	391,239	354,434	337,371	322,551
Total expenses for Outcome 1	2,430,770	3,200,907	3,005,327	2,827,155	2,805,168
	2023-24	2024-25			
Average staffing level (number)	1,428	1,508			

- a) 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.
- b) 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.
- c) 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. 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.
- d) 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.
- e) Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as government priorities change.
- f) 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.

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Aboriginals Benefit Account (A) (a)	1					
2024-25		46,801	594,203	(911,203)	317,000	46,801
2023-24		10,461	2,471,800	(2,750,833)	315,373	46,801
Aboriginal and Torres Strait Islander Corporations Unclaimed Money Account (A) (b)	1					
2024-25		45	27	(12)	-	60
2023-24		1,024	-	(979)	-	45
Indigenous Land and Sea Corporation Funding Special Account (A) (c)	1					
2024-25		-	64,863	(64,863)	-	-
2023-24		-	62,248	(62,248)	-	-
IRSD Special Account 2020 (A) (d)	1					
2024-25		104,099	-	(33,131)	-	70,968
2023-24		85,858	25,000	(6,759)	-	104,099
NIAA SOETM Special Account 2020 - (A) (d)	1					
2024-25		2,311	900	(1,078)	(165)	1,968
2023-24		2,305	1,088	(1,082)	-	2,311
Total special accounts						
2023-24 Budget estimate		153,256	659,993	(1,010,287)	316,835	119,797
<i>Total special accounts</i>						
2023-24 actual		99,648	2,560,136	(2,821,901)	315,373	153,256

(A) = Administered

(a) Special account by Act - s62 Aboriginal Land Rights (Northern Territory) Act 1976 - AAO 2013 DSS to PMC

(b) Special account by Act - s551-20 Corporations (Aboriginal and Torres Strait Islander) Act 2006 - AAO 2013 DSS to PMC

(c) Special account by Act - s20 Aboriginal and Torres Strait Islander Land and Sea Future Fund Act 2018

(d) 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

	2023-24 Actual	2024-25 Revised budget	2025-26 Forward estimate	2026-27 Forward estimate	2027-28 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	215,943	220,578	224,417	229,368	224,475
Suppliers	97,767	103,065	99,154	77,140	67,212
Depreciation and amortisation	30,117	29,732	29,820	29,820	29,821
Finance costs (a)	1,850	1,043	1,043	1,043	1,043
Impairment loss on financial instruments	44	-	-	-	-
Write-down and impairment of assets	1,508	-	-	-	-
Losses from asset sales	60	-	-	-	-
Settlement of litigation	3,404	36,821	-	-	-
Total expenses	350,693	391,239	354,434	337,371	322,551
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Revenue from contracts with customers	11,378	14,087	14,467	14,786	15,126
Rental income	2,475	1,773	1,821	1,861	1,904
Resources received free of charge	721	2,101	2,122	2,144	2,165
Total own-source revenue	14,574	17,961	18,410	18,791	19,195
Gains					
Other gains	321	-	-	-	-
Total gains	321	-	-	-	-
Total own-source income	14,895	17,961	18,410	18,791	19,195
Net cost of / (contribution by) services	(335,798)	(373,278)	(336,024)	(318,580)	(303,356)
Revenue from Government	346,124	353,899	316,557	299,113	283,888
Surplus/(deficit) attributable to the Australian Government	10,326	(19,379)	(19,467)	(19,467)	(19,468)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserve	2,518	-	-	-	-
Total other comprehensive income	2,518	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	12,844	(19,379)	(19,467)	(19,467)	(19,468)

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**

	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	12,844	(19,379)	(19,467)	(19,467)	(19,468)
add: depreciation/amortisation expenses previously funded through revenue appropriations (b)	14,718	13,130	13,244	13,244	13,140
add: depreciation/amortisation expenses for ROU assets (c)	15,400	16,602	16,576	16,576	16,681
less: principal repayments on leased assets (c)	14,321	10,353	10,353	10,353	10,353
Net Cash Operating Surplus/ (Deficit)	28,641	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) Finance costs primarily relates to interest on lease liabilities recognised under *AASB 16 Leases*.
- (b) 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.
- (c) Applies leases under *AASB 16 Leases*.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	253	253	253	253	253
Trade and other receivables	103,849	102,659	102,759	105,148	107,780
Total financial assets	104,102	102,912	103,012	105,401	18,033
Non-financial assets					
Property, plant and equipment (a)	167,080	149,817	127,040	104,304	81,460
Intangibles	17,097	15,647	19,738	23,907	28,263
Prepayments	2,889	3,035	3,020	3,020	2,981
Total non-financial assets	187,066	168,499	149,798	131,231	112,704
Assets held for sale - land and buildings	1,920	1,920	1,920	1,920	1,920
Total assets	293,088	273,331	254,730	238,552	222,657
LIABILITIES					
Payables					
Suppliers	10,100	9,817	9,935	9,938	9,953
Other payables	7,743	9,855	9,802	10,002	10,211
Total payables	17,843	19,672	19,737	19,940	20,164
Interest bearing liabilities					
Leases	91,833	81,481	71,128	60,775	50,422
Total interest bearing liabilities	91,833	81,481	71,128	60,775	50,422
Provisions					
Employee provisions	57,350	56,818	56,838	59,024	61,393
Other provisions	5,876	3,534	3,534	3,534	3,534
Total provisions	63,226	60,352	60,372	62,558	64,927
Total liabilities	172,902	161,505	151,237	143,273	135,513
Net assets	120,186	111,826	103,493	95,279	87,144
EQUITY*					
Parent entity interest					
Contributed equity	117,123	128,144	139,278	150,531	161,864
Retained earnings	(28,501)	(47,882)	(67,349)	(86,816)	(106,284)
Asset revaluation reserve	31,564	31,564	31,564	31,564	31,564
Total parent entity interest	120,186	111,826	103,493	95,279	87,144
Total Equity	120,186	111,826	103,493	95,279	87,144

Prepared on Australian Accounting Standards basis.

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

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

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

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	(28,503)	31,564	117,123	120,184
Adjusted opening balance	(28,503)	31,564	117,123	120,184
Comprehensive income				
Surplus/(deficit) for the period	(19,379)	-	-	(19,379)
Total comprehensive income	(19,379)	-	-	(19,379)
of which:				
Transactions with owners				
Contributions by owners				
Equity Injection - Appropriation	-	-	2,101	2,101
Departmental Capital Budget (DCB)	-	-	8,920	8,920
Sub-total transactions with owners	-	-	11,021	11,021
Estimated closing balance as at 30 June 2025	(47,882)	31,564	128,144	111,826
Closing balance attributable to the Australian Government	(47,882)	31,564	128,144	111,826

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of services	14,201	15,475	16,206	16,677	17,209
Net GST received	8,121	2,735	2,753	2,842	2,986
Appropriations	332,011	364,690	326,084	306,289	290,818
Total cash received	354,333	382,900	345,043	325,808	311,013
Cash used					
Employees	210,612	221,154	224,395	226,996	221,905
Suppliers	103,852	141,186	99,740	77,829	67,950
Settlement of litigation	3,404	-	-	-	-
Short-term lease rentals	3,008	-	-	-	-
Interest payments on lease liabilities	1,744	1,043	1,043	1,043	1,043
Retained receipts transferred to Official Public Account	18,383	9,164	9,512	9,587	9,762
Total cash used	341,003	372,547	334,690	315,455	300,660
Net cash from operating activities	13,330	10,353	10,353	10,353	10,353
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	747	-	-	-	-
Total cash received	747	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	18,926	11,021	11,134	11,253	11,333
Total cash used	18,926	11,021	11,134	11,253	11,333
Net cash used by investing activities	(18,179)	(11,021)	(11,134)	(11,253)	(11,333)
FINANCING ACTIVITIES					
Cash received					
Contributed equity					
Equity injections	1,646	2,101	2,101	2,101	2,101
Departmental Capital Budget	17,776	8,920	9,033	9,152	9,232
Total cash received	19,422	11,021	11,134	11,253	11,333
Cash used					
Principal payments on lease liabilities	14,320	10,353	10,353	10,353	10,353
Total cash used	14,320	10,353	10,353	10,353	10,353
Net cash from financing activities	5,102	668	781	900	980
Net increase in cash held					
Cash and cash equivalents at the beginning of the reporting period	253	253	253	253	253
Cash and cash equivalents at the end of the reporting period	253	253	253	253	253

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	17,776	8,920	9,033	9,152	9,232
Equity injections - Bill 2	1,646	2,101	2,101	2,101	2,101
Total new capital appropriations	19,422	11,021	11,134	11,253	11,333
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>19,422</i>	<i>11,021</i>	<i>11,134</i>	<i>11,253</i>	<i>11,333</i>
Total Items	19,422	11,021	11,134	11,253	11,333
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	17,776	8,920	9,033	9,152	9,232
Funded by capital appropriation - equity injection (b)	1,646	2,101	2,101	2,101	2,101
TOTAL AMOUNT SPENT	19,422	11,021	11,134	11,253	11,333

Prepared on Australian Accounting Standards basis.

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

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

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

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	L&B, IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024						
Gross book value	9,924	73,604	11,004	33,394	1,920	129,846
Gross book value - ROU assets	1,375	156,255	4,050	-	-	161,680
Accumulated depreciation/ amortisation and impairment	-	(7,074)	(3,111)	(16,296)	-	(26,481)
Accumulated depreciation/ amortisation and impairment - ROU assets	(836)	(74,941)	(3,173)	-	-	(78,950)
Opening net book balance	10,463	147,844	8,770	17,098	1,920	186,095
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity (a)	-	1,052	57	993	-	2,101
By purchase - appropriation ordinary annual services (b)	-	4,465	240	4,214	-	8,920
Total additions	-	5,517	297	5,207	-	11,021
Other movements						
Depreciation/amortisation expense	-	(6,304)	(168)	(6,658)	-	(13,130)
Depreciation/amortisation on ROU assets	(149)	(15,550)	(903)	-	-	(16,602)
Total other movements	(149)	(21,854)	(1,071)	(6,658)	-	(29,732)
As at 30 June 2025						
Gross book value	9,924	79,121	11,301	38,601	1,920	140,867
Gross book value - ROU assets	1,375	156,255	4,050	-	-	161,680
Accumulated depreciation/ amortisation and impairment	-	(13,378)	(3,279)	(22,954)	-	(39,611)
Accumulated depreciation/ amortisation and impairment - ROU assets	(985)	(90,491)	(4,076)	-	-	(95,552)
Closing net book balance	10,314	131,507	7,996	15,647	1,920	167,384

Prepared on Australian Accounting Standards basis.

- (a) "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."
- (b) "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)

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	64	221	225	230	234
Suppliers	55,753	64,319	62,474	63,331	63,953
Subsidies - Petrol Sniffing Prevention Strategy	304	198	210	225	207
Personal Benefit Payments	89,946	90,156	90,101	-	-
Grants	1,621,795	2,048,304	2,040,817	2,029,816	2,026,073
Depreciation and amortisation	388	383	383	383	383
Finance costs	5	1	1	-	-
Impairment loss on trade and other receivables	4,408	1,248	1,141	1,219	1,198
Payments to Northern Territory Aboriginal Investment Corporation (a)	8,480	11,266	72,255	72,255	72,255
Payments to Indigenous Land and Sea Corporation (b)	62,248	64,863	66,756	69,062	70,602
Payments associated with Land Councils	223,668	336,608	260,809	237,226	235,426
Settlement of litigation	202,000	151,300	38,700	-	-
Mining withholding tax	13,018	40,801	17,021	16,037	12,286
Total expenses administered on behalf of Government	2,282,077	2,809,668	2,650,893	2,489,784	2,482,617
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Interest	68,516	43,386	32,000	32,000	32,000
Rental Income	-	4,715	4,816	4,921	5,028
Indigenous Land and Sea Corporation Funding Special Account (a)	62,248	64,863	66,756	69,062	70,602
Other revenue	20,965	14,653	13,426	14,156	13,222
Total non-taxation revenue	151,729	127,617	116,998	120,139	120,852
Total own-source revenue administered on behalf of Government	151,729	127,617	116,998	120,139	120,852
Gains					
Reversal of impairment losses	1	3,728	3,728	3,728	1,000
Total gains administered on behalf of Government	1	3,728	3,728	3,728	1,000
Total own-source income administered on behalf of Government	151,730	131,345	120,726	123,867	121,852
Net cost of/(contribution by) services	2,130,347	2,678,323	2,530,167	2,365,917	2,360,765
OTHER COMPREHENSIVE INCOME					
Total comprehensive income (loss)	(2,130,347)	(2,678,323)	(2,530,167)	(2,365,917)	(2,360,765)

Prepared on Australian Accounting Standards basis.

- (a) Payment to the Northern Territory Aboriginal Investment Corporation is funded through the Aboriginal Benefits Account special account.
- (b) 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)

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	153,257	120,197	83,580	54,751	49,964
Trade receivables and other receivables	44,713	42,995	41,651	38,847	39,671
Other financial assets	721	-	-	-	-
Term deposits	1,393,500	720,946	655,351	600,463	642,351
Total financial assets	1,592,191	884,138	780,582	694,061	731,986
Non-financial assets					
Property, plant and equipment (a)	27,428	27,046	26,663	26,280	25,897
Prepayments	965	1,067	1,253	1,095	1,138
Total non-financial assets	28,393	28,113	27,916	27,375	27,035
Total assets administered on behalf of Government	1,620,584	912,251	808,498	721,436	759,021
LIABILITIES					
Payables					
Trade creditors and accruals	5,422	5,645	5,697	5,608	5,672
Grants payable	30,953	30,029	33,527	34,156	36,872
Other payables	1,053	1,028	1,119	1,136	1,207
Personal benefits	157	157	157	157	157
NTAIC Payables	60,000	-	-	-	-
Total payables	97,585	36,859	40,500	41,057	43,908
Interest bearing liabilities					
Leases	309	269	229	189	149
Total interest bearing liabilities	309	269	229	189	149
Provisions					
Employee provisions	10	12	12	12	10
Personal benefits	69,344	69,344	69,344	69,344	69,344
NTAIC provision	500,000	-	-	-	-
Settlement of litigation	202,000	-	-	-	-
Other provisions	-	50,700	12,000	12,000	12,000
Total provisions	771,354	120,056	81,356	81,356	81,354
Total liabilities administered on behalf of Government	869,248	157,184	122,085	122,602	125,411
Net assets/(liabilities)	751,336	755,067	686,413	598,834	633,610

Prepared on Australian Accounting Standards basis.

(a) Includes ROU assets as defined under AASB 16 Leases.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	144,476	154,577	152,704	147,950	153,028
Indigenous Land and Sea Corporation Funding Special Account	62,248	64,863	66,756	69,062	70,602
Other	12,258	15,653	13,592	14,556	12,218
Lease Income Receipts	-	4,715	4,816	4,921	5,028
Total cash received	218,982	239,808	237,868	236,489	240,876
Cash used					
Employees	65	220	225	230	236
Suppliers	53,232	60,369	58,694	59,692	62,889
Subsidy payments	304	198	210	225	207
Grants payments	1,775,210	2,049,229	2,037,319	2,029,187	2,023,357
Interest payments on lease liabilities	5	1	1	-	-
Payments associated with Land Councils	223,668	968,646	277,512	214,511	211,002
Payments to Indigenous Land and Sea Corporation	62,248	64,863	66,756	69,062	70,602
Personal Benefit Payments	29,156	90,156	90,101	-	-
Payments to Northern Territory Aboriginal Investment Corporation	66,076	90,654	94,347	94,795	96,651
Other	13,187	40,801	17,021	16,037	12,286
Total cash used	2,223,151	3,365,137	2,642,186	2,483,739	2,477,230
Net cash from / (used by) operating activities	(2,004,169)	(3,125,329)	(2,404,318)	(2,247,250)	(2,236,354)
INVESTING ACTIVITIES					
Cash received					
Proceeds from realisation of investments	2,387,800	1,047,580	1,097,977	1,156,233	1,220,680
Interest on investments and loans	67,904	43,386	32,000	32,000	32,000
Repayment from other financial assets	12	-	-	-	-
Total cash received	2,455,716	1,090,966	1,129,977	1,188,233	1,252,680
Cash used					
Purchase of investments	2,346,300	375,026	1,032,382	1,101,345	1,262,568
Total cash used	2,346,300	375,026	1,032,382	1,101,345	1,262,568
Net cash from / (used by) investing activities	109,416	715,940	97,595	86,888	(9,888)

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liabilities	33	40	40	40	40
Total cash used	33	40	40	40	40
Net cash from/(used by) financing activities	(33)	(40)	(40)	(40)	(40)
Net increase/(decrease) in cash held	(1,894,786)	(2,409,429)	(2,306,763)	(2,160,402)	(2,246,282)
Cash and cash equivalents at beginning of reporting period	99,648	153,256	120,197	83,580	54,751
Cash from Official Public Account for:					
- Appropriations	1,774,745	2,571,024	2,441,727	2,296,589	2,411,371
Total cash from Official Public Account	1,774,745	2,571,024	2,441,727	2,296,589	2,411,371
Cash to Official Public Account for:					
- Appropriations	141,723	154,386	152,667	146,765	154,046
- Special Accounts	62,248	40,268	18,914	18,251	15,830
Total cash to Official Public Account	203,971	194,654	171,581	165,016	169,876
Cash and cash equivalents at end of reporting period	153,257	120,197	83,580	54,751	49,964

Prepared on Australian Accounting Standards basis.

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

	Land	Buildings	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value - ROU assets	8,800	299	20,050	29,149
Accumulated depreciation/amortisation and impairment - ROU assets	(931)	(161)	(628)	(1,720)
Opening net book balance	7,869	138	19,422	27,429
CAPITAL ASSET ADDITIONS				
Other movements				
Depreciation/amortisation on ROU assets	(112)	(11)	(260)	(383)
Total other movements	(112)	(11)	(260)	(383)
As at 30 June 2025				
Gross book value	-	-	20,050	20,050
Gross book value - ROU assets	8,800	299	-	9,099
Accumulated depreciation/amortisation and impairment	-	(24)	(888)	(912)
Accumulated depreciation/amortisation and impairment - ROU	(1,043)	(148)	-	(1,191)
Closing net book balance	7,757	127	19,162	27,046

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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24	2024-25	2024-25	2024-25
	\$'000	\$'000	\$'000	\$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	100,779	120,181	5,392	125,573
Departmental appropriation	133,889	122,268	4,937	127,205
s74 External Revenue (b)	2,685	1,000	-	1,000
Departmental capital budget (c)	4,506	4,676	-	4,676
Annual appropriations - other services - non-operating (d)				
Prior year appropriations available	17,749	17,749	(1,818)	15,931
Equity injection	6,024	1,303	-	1,303
Total departmental annual appropriations	265,632	267,177	8,511	275,688
Total departmental resourcing	265,632	267,177	8,511	275,688
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	4,187	4,411	1,857	6,268
Outcome 1	10,382	11,204	-	11,204
Total administered annual appropriations	14,569	15,615	1,857	17,472
Total administered resourcing	14,569	15,615	1,857	17,472
Total resourcing for ONI	280,201	282,792	10,369	293,161
			<i>Actual</i>	
			2023-24	2024-25
Average staffing level (number)			325	403

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

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

- (a) *Appropriation Act (No. 1) 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*.
- (b) Estimated external revenue receipts under section 74 of the PGPA Act.
- (c) 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'.
- (d) *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

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Changes in Parameters					
(net increase)	1.1, 1.2	-	-	345	116
(net decrease)	1.1, 1.2	-	(123)	-	-
Other Variations					
(net increase)	1.1, 1.2	4,937	3,836	-	-
Net impact on appropriations for Outcome 1 (departmental)		4,937	3,713	345	116
Total net impact on appropriations for Outcome 1		4,937	3,713	345	116

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

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - Office of National Intelligence	10,382	11,204	11,204	-	-
Total administered	10,382	11,204	11,204	-	-
Departmental programs					
Outcome 1 - Office of National Intelligence	138,395	126,944	131,881	4,937	-
Total departmental	138,395	126,944	131,881	4,937	-
Total administered and departmental	148,777	138,148	143,085	4,937	-

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

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 - Office of National Intelligence	6,024	1,303	1,303	-	-
Total departmental	6,024	1,303	1,303	-	-
Total administered and departmental	6,024	1,303	1,303	-	-

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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Assessments and Reports					
Departmental expenses					
Departmental appropriation	51,091	59,004	58,808	54,362	55,092
s74 External Revenue (a)	1,343	500	500	500	500
Expenses not requiring appropriation in the Budget year (b)	6,998	7,308	5,058	5,377	5,505
Departmental total	59,432	66,812	64,366	60,239	61,097
Total expenses for program 1.1	59,432	66,812	64,366	60,239	61,097
Program 1.2: Coordination and Evaluation					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	8,219	11,204	10,205	10,150	10,150
Administered total	8,219	11,204	10,205	10,150	10,150
Departmental expenses					
Departmental appropriation	51,091	63,641	60,760	54,362	55,092
s74 External Revenue (a)	1,342	500	500	500	500
Expenses not requiring appropriation in the Budget year (b)	6,998	7,307	5,057	5,376	5,505
Departmental total	59,431	71,448	66,317	60,238	61,097
Total expenses for program 1.2	67,650	82,652	76,522	70,388	71,247

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	8,219	11,204	10,205	10,150	10,150
Administered total	8,219	11,204	10,205	10,150	10,150
Departmental expenses					
Departmental appropriation	102,182	122,645	119,567	108,723	110,183
s74 External Revenue (a)	2,685	1,000	1,000	1,000	1,000
Expenses not requiring appropriation in the Budget year (b)	13,996	14,615	10,115	10,753	11,010
Departmental total	118,863	138,260	130,682	120,476	122,193
Total expenses for Outcome 1	127,082	149,464	140,887	130,626	132,343

	2023-24	2024-25
Average staffing level (number)	325	403

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- (b) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, audit fees, cost recovered course fees and secondees received free of charge.
- (c) 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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	66,200	77,985	76,709	69,509	71,793
Suppliers	40,062	50,139	45,034	41,236	40,165
Grants	226	-	-	-	-
Depreciation and amortisation	10,970	9,367	8,267	9,160	9,662
Finance costs	1,110	769	672	571	573
Write-down and impairment of assets	295	-	-	-	-
Total expenses	118,863	138,260	130,682	120,476	122,193
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other revenue	2,675	5,200	1,800	1,545	1,300
Total own-source revenue	2,675	5,200	1,800	1,545	1,300
Gains					
Sale of assets	10	-	-	-	-
Total gains	10	-	-	-	-
Total own-source income	2,685	5,200	1,800	1,545	1,300
Net (cost of)/contribution by services	(116,178)	(133,060)	(128,882)	(118,931)	(120,893)
Revenue from Government	133,889	127,205	124,381	113,454	115,013
Surplus/(deficit) attributable to the Australian Government	17,711	(5,855)	(4,501)	(5,477)	(5,880)
Total comprehensive income/(loss) attributable to the Australian Government	17,711	(5,855)	(4,501)	(5,477)	(5,880)

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**

	2023-24	2024-25	2025-26	2026-27	2027-28
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) - as per statement of					
Comprehensive Income	17,711	(5,855)	(4,501)	(5,477)	(5,880)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	6,267	5,310	4,210	5,439	6,210
plus: depreciation/amortisation expenses for ROU assets (b)	4,703	4,057	4,057	3,721	3,452
less: lease principal repayments (b)	3,721	3,512	3,766	3,683	3,782
Net Cash Operating Surplus/ (Deficit)	24,960	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

(b) Applies to leases under AASB 16 Leases.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	767	767	767	767	767
Trade and other receivables	143,047	143,047	143,047	139,823	139,823
Total financial assets	143,814	143,814	143,814	140,590	140,590
Non-financial assets					
Land and buildings	45,682	39,215	33,148	27,217	21,555
Property, plant and equipment	2,938	4,661	7,359	6,157	4,936
Intangibles	18,863	18,921	18,809	21,696	23,924
Other non-financial assets	7,090	7,090	7,090	7,090	7,090
Total non-financial assets	74,573	69,887	66,406	62,160	57,505
Total assets	218,387	213,701	210,220	202,750	198,095
LIABILITIES					
Payables					
Suppliers	6,475	6,475	6,475	6,475	6,475
Other payables	1,778	1,778	1,778	1,778	1,778
Total payables	8,253	8,253	8,253	8,253	8,253
Interest bearing liabilities					
Leases	30,893	27,381	23,615	19,932	16,150
Total interest bearing liabilities	30,893	27,381	23,615	19,932	16,150
Provisions					
Employee provisions	21,546	21,546	21,546	18,323	18,323
Other provisions	136	136	136	136	136
Total provisions	21,682	21,682	21,682	18,459	18,459
Total liabilities	60,828	57,316	53,550	46,644	42,862
Net assets	157,559	156,385	156,670	156,106	155,233
EQUITY*					
Parent entity interest					
Contributed equity	116,412	121,093	125,879	130,792	135,799
Reserves	3,370	3,370	3,370	3,370	3,370
Retained surplus / (accumulated deficit)	37,777	31,922	27,421	21,944	16,064
Total parent entity interest	157,559	156,385	156,670	156,106	155,233
Total Equity	157,559	156,385	156,670	156,106	155,233

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)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	37,777	3,370	116,412	157,559
Adjusted opening balance	37,777	3,370	116,412	157,559
Comprehensive income				
Surplus/(deficit) for the period	(5,855)	-	-	(5,855)
Total comprehensive income	(5,855)	-	-	(5,855)
of which:				
Attributable to the Australian Government	(5,855)	-	-	(5,855)
Transactions with owners				
Contributions by owners				
Equity Injection - Appropriation	-	-	1,303	1,303
Departmental Capital Budget (DCB)	-	-	4,676	4,676
Restructuring	-	-	(1,298)	(1,298)
Sub-total transactions with owners	-	-	4,681	4,681
Estimated closing balance as at 30 June 2025	31,922	3,370	121,093	156,385
Closing balance attributable to the Australian Government	31,922	3,370	121,093	156,385

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)

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	116,336	127,205	124,381	116,678	115,013
Net GST received	4,713	5,092	4,935	4,598	4,528
Other	1,151	1,000	1,000	1,000	300
Total cash received	122,200	133,297	130,316	122,276	119,841
Cash used					
Employees	62,199	77,985	76,709	72,732	71,793
Suppliers	44,760	45,942	44,237	40,694	39,168
Interest payments on lease liability	1,109	766	669	568	570
s74 External Revenue transferred to the OPA	10,502	5,092	4,935	4,598	4,528
Other	226	-	-	-	-
Total cash used	118,796	129,785	126,550	118,592	116,059
Net cash from / (used by) operating activities	3,404	3,512	3,766	3,684	3,782
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	10	-	-	-	-
Total cash received	10	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	15,608	5,979	6,108	6,288	6,408
Total cash used	15,608	5,979	6,108	6,288	6,408
Net cash from / (used by) investing activities	(15,598)	(5,979)	(6,108)	(6,288)	(6,408)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	15,608	5,979	6,108	6,288	6,408
Total cash received	15,608	5,979	6,108	6,288	6,408
Cash used					
Principal payments on lease liability	3,721	3,512	3,766	3,684	3,782
Total cash used	3,721	3,512	3,766	3,684	3,782
Net cash from/(used by) financing activities	11,887	2,467	2,342	2,604	2,626
Net increase/(decrease) in cash held	(307)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,074	767	767	767	767
Cash and cash equivalents at the end of the reporting period	767	767	767	767	767

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	4,506	4,676	4,786	4,913	5,007
Equity injections - Act No. 2 and Bill 4	6,024	1,303	1,322	1,375	1,401
Total new capital appropriations	10,530	5,979	6,108	6,288	6,408
Provided for:					
Purchase of non-financial assets	10,530	5,979	6,108	6,288	6,408
Total Items	10,530	5,979	6,108	6,288	6,408
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	6,991	4,676	4,786	4,913	5,007
Funded by capital appropriation - DCB (b)	6,923	1,303	1,322	1,375	1,401
TOTAL	13,914	5,979	6,108	6,288	6,408
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	13,914	5,979	6,108	6,288	6,408
Total cash used to acquire assets	13,914	5,979	6,108	6,288	6,408

Prepared on Australian Accounting Standards basis.

- (a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations (inclusive of Supply Act arrangements).
- (b) Includes 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)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2024				
Gross book value	20,893	9,008	32,989	62,890
Gross book value - ROU assets	48,953	-	-	48,953
Accumulated depreciation/ amortisation and impairment	(3,295)	(6,070)	(14,126)	(23,491)
Accumulated depreciation/amortisation and impairment - ROU assets	(20,869)	-	-	(20,869)
Opening net book balance	45,682	2,938	18,863	67,483
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	1,298	5	-	1,303
By purchase - appropriation ordinary annual services (b)	-	3,618	1,058	4,676
Total additions	1,298	3,623	1,058	5,979
Other movements				
Depreciation/amortisation expense	(2,410)	(1,900)	(1,000)	(5,310)
Depreciation/amortisation on ROU assets	(4,057)	-	-	(4,057)
Disposals (c) From disposal of entities or operations (including restructuring)	(1,298)	-	-	(1,298)
Total other movements	(7,765)	(1,900)	(1,000)	(10,665)
As at 30 June 2025				
Gross book value	20,893	12,631	34,047	67,571
Gross book value - ROU assets	48,953	-	-	48,953
Accumulated depreciation/ amortisation and impairment	(5,705)	(7,970)	(15,126)	(28,801)
Accumulated depreciation/amortisation and impairment - ROU assets	(24,926)	-	-	(24,926)
Closing net book balance	39,215	4,661	18,921	62,797

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through *Annual Appropriation Act (No. 2) 2024–2025* and Appropriation Bill (No. 4) 2024–2025, including Collection Development and Acquisition Budget.
- (b) '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.
- (c) 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)

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	148	-	-	-	-
Grants	8,071	11,204	10,205	10,150	10,150
Total expenses administered on behalf of Government	8,219	11,204	10,205	10,150	10,150
Net cost of/(contribution by) services	8,219	11,204	10,205	10,150	10,150
Total comprehensive income/(loss) □	(8,219)	(11,204)	(10,205)	(10,150)	(10,150)

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	35	-	-	-	-
Total cash received	35	-	-	-	-
Cash used					
Grants	8,071	11,204	10,205	10,150	10,150
Suppliers	178				
Total cash used	8,249	11,204	10,205	10,150	10,150
Net cash from / (used by) operating activities	(8,214)	(11,204)	(10,205)	(10,150)	(10,150)
Net increase/(decrease) in cash held	(8,214)	(11,204)	(10,205)	(10,150)	(10,150)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	8,442	11,204	10,205	10,150	10,150
Total cash from Official Public Account	8,442	11,204	10,205	10,150	10,150
Cash to Official Public Account for:					
- Appropriations	193	-	-	-	-
Total cash to Official Public Account	193	-	-	-	-
Cash and cash equivalents at end of reporting period	35	-	-	-	-

Prepared on Australian Accounting Standards basis.