

PORTFOLIO ADDITIONAL ESTIMATES
STATEMENTS 2025–26

DEPARTMENT OF PARLIAMENTARY SERVICES

EXPLANATIONS OF ADDITIONAL ESTIMATES 2025–26

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ISBN 1449-5880 (Print)

ISBN 2209-2706 (Online)

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Janelle Duke

Chief Financial Officer

Department of Parliamentary Services

(02) 6277 5246

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

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

Dear President and Mr Speaker

I hereby submit the Portfolio Additional Estimates Statements in support of the 2025-26 Additional Estimates for the *Department of Parliamentary Services*.

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

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

Yours sincerely



Jaala Hinchcliffe
Secretary
20 January 2026

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nfp	not for publication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 Janelle Duke, Chief Finance Officer in the Department of Parliamentary Services on (02) 6277 5246.

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

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

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

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

Entity Additional Estimates Statements

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

Section 1: Entity overview and resources

This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation (Parliamentary Departments) Bill (No. 2) 2025-26..

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.

Portfolio glossary

Explains key terms relevant to the Portfolio.

Indexation (Optional)

Alphabetical guide to the Statements

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Departmental overview

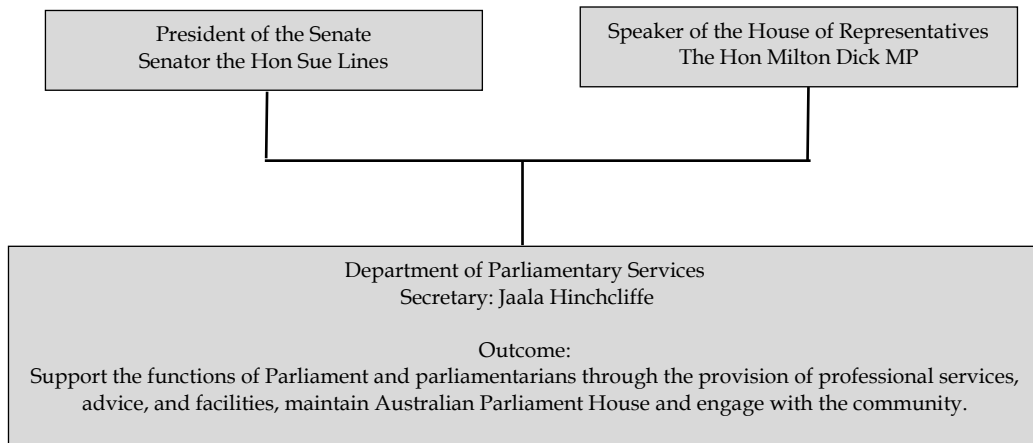
The Department of Parliamentary Services (DPS) is one of four Parliamentary departments that make up the Parliamentary Service. DPS reports to the Presiding Officers of the Parliament (the President of the Senate and the Speaker of the House of Representatives).

DPS provides services and products to support the functions of the Parliament and the work of Parliamentarians. The Department collaborates with other Parliamentary departments and provides or facilitates:

- Library and research
- Information, communication and technology products and services around the nation
- Broadcasting, photography and Hansard services
- Physical and cyber security services
- Building, grounds and design integrity
- Art collection and exhibition services
- Furniture and asset management services
- Visitor services and the Parliament Shop
- Catering and event management services
- Health and wellbeing services
- Licensed retail, physiotherapy, banking, childcare services, and
- Corporate, administrative and strategic services for DPS.

A full outline of the Department's Overview can be found in the 2025–26 PB Statements

Figure 1: Department of Parliamentary Services structure and outcomes



Department of Parliamentary Services

Section 1: Entity overview and resources

1.1 Strategic direction statement

DPS supports the functioning of the Parliament, facilitates community access to Australian Parliament House and the parliamentary process, and is responsible for the stewardship of Australian Parliament House.

The department achieves its purpose through the following three key activities which guide our planning and performance framework:

- Support the functioning of the Parliament
- Facilitate visitor and community access to Australian Parliament House and the parliamentary process, and
- Stewardship of Australian Parliament House.

Further details of objectives and performance evaluation for DPS are detailed in Section 2 of this document.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Department of Parliamentary Services at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation (Parliamentary Departments) Bill No. 2.

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

Table 1.1: Department of Parliamentary Services resource statement – Additional Estimates for 2025–26 as at February 2026

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	25,149	17,072	10,041	27,113
Departmental appropriation (b) s74	178,006	177,301	8,513	185,814
External Revenue (c)	19,319	18,221		18,221
Departmental capital budget (d)	32,163	32,518		32,518
<i>Total departmental annual appropriations</i>	<i>254,637</i>	<i>245,112</i>	<i>18,554</i>	263,666
Total departmental resourcing	254,637	245,112	18,554	263,666
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	943	445	543	988
Outcome 1	6,432	6,315		6,315
Annual appropriations - other services - non-operating (e)				-
Prior year appropriations available	37,252	14,161	28,938	43,099
Administered assets and liabilities	41,133	49,645		49,645
<i>Total administered annual appropriations</i>	<i>85,760</i>	<i>70,567</i>	<i>29,481</i>	100,048
Total administered resourcing	85,760	70,567	29,481	100,048
Total resourcing for Department of Parliamentary Services	340,397	315,679	48,035	363,714
			<i>Actual 2024-25</i>	2025-26
Average staffing level (number)			<i>1,061</i>	1,068

Table 1.1: Department of Parliamentary Services resource statement – Additional Estimates for 2025–26 as at February 2026

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 2025-26 \$'000
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)				
Department of Finance				
<i>Parliamentary Business Resources Act 2017</i>	28,124	26,346	10,279	36,625

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 (Parliamentary Departments) Act (No. 1) 2025-26 and Appropriation (Parliamentary Departments) Bill (No. 2) 2025-26. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024-25 annual report and encompasses Appropriation (Parliamentary Departments) Act (No. 1) 2024-25 and Appropriation (Parliamentary Departments) Act (No. 2) 2024-25.
- b) The estimate at budget figure of \$177.3 million includes measures in the Explanatory Memorandum to the Appropriation (Parliamentary Departments) Bill (No. 1) 2025-26.
- c) Estimated external revenue receipts under section 74 of the PGPA Act.
- d) Departmental capital budgets are not separately identified in Appropriation (Parliamentary Departments) Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- e) Appropriation (Parliamentary Departments) Act (No. 1) 2025-26 and Appropriation (Parliamentary Departments) Bill (No. 2) 2025–2026. Actual available appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses Appropriation (Parliamentary Departments) Act (No. 1) 2024–2025 and Appropriation (Parliamentary Departments) Act (No.2) 2024–2025.

1.3 Entity measures

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

Table 1.2: Entity 2025-26 measures since the Budget

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures					
Further reducing spending on consultants, contractors and labour hire, and non-wage expenses (a)	1.1				
Administered payments		-	-	-	-
Departmental payments		(52)	-	-	-
Total		(52)	-	-	-
Parliamentary Departments - additional resourcing	1.1				
Administered payments		-	-	-	-
Departmental payments		8,513	4,880	5,386	5,810
Total		8,513	4,880	5,386	5,810
Total payment measures					
Administered		-	-	-	-
Departmental		8,461	4,880	5,386	5,810
Total		8,461	4,880	5,386	5,810

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) Measure relates to savings identified in the 2025 Explanatory Memorandum to the Appropriation (Parliamentary Departments) Bill (No.1) 2025-26.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the Department of Parliamentary Services at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation (Parliamentary Departments) Bill (No 2).

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

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 1					
Administered					
Movement of Funds	1.1	19,494	-	-	-
Changes in Parameters	1.1	-	(140)	(47)	(49)
Other Variations	1.1	-	-	-	494
Net impact on appropriations for Outcome 1 (administered)		19,494	(140)	(47)	445
Outcome 1					
Departmental					
Annual appropriations					
Further reducing spending on consultants, contractors and labour hire, and non-wage expenses	1.1	(52)			
Parliamentary Departments - additional resourcing	1.1	8,513	4,880	5,386	5,810
Movement of Funds	1.1	5,762	-	-	-
Changes in Parameters	1.1	-	(547)	(181)	(186)
Other Variations	1.1	(1,207)	(1,200)	(982)	1,938
Net impact on appropriations for Outcome 1 (departmental)		13,016	3,133	4,223	7,562
Total net impact on appropriations for Outcome 1		32,510	2,993	4,176	8,007

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 Department of Parliamentary Services through Appropriation (Parliamentary Departments) Bill (No. 2).

Table 1.4: Appropriation (Parliamentary Departments) Bill (No. 2) 2025-2026

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - Support the functions of Parliament and parliamentarians through the provision of professional services, advice, and facilities, maintain Australian Parliament House and engage with the community	47,565	55,960	55,960	-	-
Total administered	47,565	55,960	55,960	-	-
Departmental programs					
Outcome 1 - Support the functions of Parliament and parliamentarians through the provision of professional services, advice, and facilities, maintain Australian Parliament House and engage with the community (a)	210,169	209,819	218,332	8,513	-
Total departmental	210,169	209,819	218,332	8,513	-
Total administered and departmental	257,734	265,779	274,292	8,513	-

a) The 2025-26 Budget figure of \$209.8 million Includes measures in the 2025 Explanatory Memorandum to the Appropriation (Parliamentary Departments) Bill (No. 1) 2025-26.

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 1: Support the functions of Parliament and parliamentarians through the provision of professional services, advice, and facilities, maintain Australian Parliament House and engage with the community.					
Program 1.1: Parliamentary Services					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 2)	6,641	6,315	6,473	6,616	6,766
Expenses not requiring appropriation in the Budget year (a)	57,067	50,328	50,328	50,328	50,328
Administered total	63,708	56,643	56,801	56,944	57,094
Departmental expenses					
Departmental appropriation	178,006	185,814	180,189	184,049	189,508
s74 External Revenue (b)	19,319	18,221	18,221	18,221	18,221
Expenses not requiring appropriation in the Budget year (a)	23,231	25,761	24,817	24,474	24,131
Departmental total	220,556	229,796	223,227	226,744	231,860
Total expenses for program 1.1	284,264	286,439	280,028	283,688	288,954
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 2)	6,641	6,315	6,473	6,616	6,766
Expenses not requiring appropriation in the Budget year (a)	57,067	50,328	50,328	50,328	50,328
Administered total	63,708	56,643	56,801	56,944	57,094
Departmental expenses					
Departmental appropriation	178,006	185,814	180,189	184,049	189,508
s74 External Revenue (b)	19,319	18,221	18,221	18,221	18,221
Expenses not requiring appropriation in the Budget year (a)	23,231	25,761	24,817	24,474	24,131
Departmental total	220,556	229,796	223,227	226,744	231,860
Total expenses for Outcome 1	284,264	286,439	280,028	283,688	288,954

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

Outcome 1: Support the functions of Parliament and parliamentarians through the provision of professional services, advice, and facilities, maintain Australian Parliament House and engage with the community. (Continued)					
	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Movement of administered funds between years (c)					
Outcome 1:					
Program 1.1	(19,494)	19,494	-	-	-
Total movement of administered funds	(19,494)	19,494	-	-	-
	2024-25	2025-26			
Average staffing level (number)	1,061	1,068			

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

- a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and write down and impairment of assets, offset by lease payments.
- b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 below details the performance measure for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs or materially changed existing programs resulting from decisions made since the 2025–26 Budget.

Outcome 1 – Support the functions of Parliament and parliamentarians through the provision of professional services, advice, and facilities, maintain the Australian Parliament House and engage with the community.		
Program 1.1 – Parliamentary Services		
Key Activities	<ul style="list-style-type: none"> • Support the functioning of the Parliament • Facilitate visitor and community access to Australian Parliament House and the parliamentary process, and • Stewardship of Parliament House 	
Year	Performance measures (c)	Planned Performance Results (d)
Budget Year 2025–26	Provision of enabling services to support the functioning of the Parliament	<p>This Performance Measure is supported by four Performance Targets.</p> <ul style="list-style-type: none"> • Target 1: Availability of core parliamentary ICT systems. • Target 2: Broadcast availability. • Target 3: Hansard timeliness and accuracy. • Target 4: Catering availability. <p>To achieve this measure three or more Performance Targets must be achieved</p>
	Provision of impartial and timely information, research, analysis and advice to the Parliament through the Parliamentary Library	<p>This Performance Measure is supported by two Performance Targets.</p> <ul style="list-style-type: none"> • Target 1: Triennial library survey. • Target 2: Percentage of Library advice and services provided within agreed timeframes. <p>To achieve this measure two Performance Targets must be achieved.</p>
	Provision of visitor services to support engagement at Australian Parliament House and to parliamentary proceedings	<p>This Performance Measure is supported by two Performance Targets.</p> <ul style="list-style-type: none"> • Target 1: Satisfaction with visitor experience through tours. • Target 2: Satisfaction with visitor experience through events. <p>To achieve this measure two Performance Targets must be achieved.</p>

Outcome 1 – Support the functions of Parliament and parliamentarians through the provision of professional services, advice, and facilities, maintain Australian Parliament House and engage with the community.		
Program 1.1 – Parliamentary Services		
	Maintain the Parliamentary precinct through building and landscape management	<p>This Performance Measure is supported by three Performance Targets.</p> <ul style="list-style-type: none"> • Target 1: Effectiveness of the design integrity process. • Target 2: Building and landscape management. • Target 3: Satisfaction of key stakeholders with building maintenance and landscape at Australian Parliament House. <p>To achieve this measure three Performance Targets must be achieved.</p>
Forward Estimates 2026-29	As per 2025-26	As per 2025-26
Material changes to Program 1.1 as a result of government decisions made since the 2025-26 Budget: Nil		

Section 3: Budgeted financial statements

3.1 Budgeted financial statements

3.1.1 Analysis of budgeted financial statements

Changes to the departmental and administered budgeted financial statements since the 2025-26 Portfolio Budget Statements include new measures and indexation updates.

Departmental

Income Statement

The major changes in the budgeted departmental income statement are the new measures and indexation included in Tables 1.2 and 1.3.

Balance Sheet

There are no major changes to the budgeted departmental balance sheet.

Administered

Schedule of budgeted income and expenses

There are no major changes in the budgeted administered income statement.

Schedule of budgeted assets and liabilities

There are no major changes to the budgeted administered balance sheet.

3.2.2 Budgeted financial statements

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	129,469	127,952	126,511	128,615	131,872
Suppliers	63,254	70,913	66,549	68,118	70,126
Depreciation and amortisation	24,167	28,874	28,252	28,252	28,274
Finance costs	1,432	2,057	1,915	1,759	1,588
Write-down and impairment of assets	2,290	-	-	-	-
Total expenses	220,612	229,796	223,227	226,744	231,860
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	17,261	17,346	17,346	17,346	17,346
Other revenue	2,269	875	875	875	875
Total own-source revenue	19,530	18,221	18,221	18,221	18,221
Gains					
Sale of assets	29	-	-	-	-
Total gains	29	-	-	-	-
Total own-source income	19,559	18,221	18,221	18,221	18,221
Net (cost of)/contribution by services	(201,053)	(211,575)	(205,006)	(208,523)	(213,639)
Revenue from Government	178,006	185,814	180,189	184,049	189,508
Surplus/(deficit) attributable to the Australian Government	(23,047)	(25,761)	(24,817)	(24,474)	(24,131)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(23,047)	(25,761)	(24,817)	(24,474)	(24,131)

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**

	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(23,047)	(25,761)	(24,817)	(24,474)	(24,131)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	20,213	24,396	23,822	23,889	24,730
plus: depreciation/amortisation expenses for ROU assets (b)	3,954	4,478	4,430	4,363	3,544
less: lease principal repayments (b)	3,226	3,113	3,435	3,778	4,143
Net Cash Operating Surplus/(Deficit)	(2,106)	-	-	-	-

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 (Parliamentary Departments) Act (No.1) or Bill (No. 2). This replaced revenue appropriations provided under Appropriation (Parliamentary Departments) Act (No.1) or Bill (No.2) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6: Departmental Capital Budget Statement.

b) Applies to leases under AASB 16 Leases.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	779	779	779	779	779
Trade and other receivables	29,741	25,186	26,386	27,902	28,007
Other financial assets	233	233	233	233	233
Total financial assets	30,753	26,198	27,398	28,914	29,019
Non-financial assets					
Land and buildings	72,186	66,547	60,982	61,307	56,174
Property, plant and equipment	45,058	52,315	52,258	50,147	51,112
Intangibles	57,368	65,156	63,677	56,321	53,070
Inventories	655	655	655	655	655
Other non-financial assets	6,474	6,474	6,474	6,474	6,474
Total non-financial assets	181,741	191,147	184,046	174,904	167,485
Assets held for sale					
Total assets	212,494	217,345	211,444	203,818	196,504
LIABILITIES					
Payables					
Suppliers	6,724	6,724	6,724	6,724	6,724
Other payables	5,624	5,624	5,624	5,624	5,624
Total payables	12,348	12,348	12,348	12,348	12,348
Interest bearing liabilities					
Leases	59,615	56,502	53,067	49,289	45,146
Total interest bearing liabilities	59,615	56,502	53,067	49,289	45,146
Provisions					
Employee provisions	31,525	31,525	31,525	31,525	31,525
Total provisions	31,525	31,525	31,525	31,525	31,525
Total liabilities	103,488	100,375	96,940	93,162	89,019
Net assets	109,006	116,970	114,504	110,656	107,485
EQUITY*					
Parent entity interest					
Contributed equity	430,165	462,683	483,834	502,943	523,799
Reserves	18,810	18,810	18,810	18,810	18,810
Retained surplus / (accumulated deficit)	(339,969)	(364,523)	(388,140)	(411,097)	(435,124)
Total parent entity interest	109,006	116,970	114,504	110,656	107,485
Total Equity	109,006	116,970	114,504	110,656	107,485

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025					
Balance carried forward from previous period	(339,969)	18,810	-	430,165	109,006
Adjusted opening balance	(339,969)	18,810	-	430,165	109,006
Comprehensive income					
Surplus/(deficit) for the period	(25,761)	-	-	-	(25,761)
Total comprehensive income	(25,761)	-	-	-	(25,761)
of which:					
Attributable to the Australian Government	(25,761)	-	-	-	(25,761)
Attributable to non-controlling interest	-	-	-	-	-
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	32,518	32,518
Other	1,207	-	-	-	1,207
Sub-total transactions with owners	1,207	-	-	32,518	33,725
Estimated closing balance as at 30 June 2026	(364,523)	18,810	-	462,683	116,970
Closing balance attributable to the Australian Government	(364,523)	18,810	-	462,683	116,970

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	211,010	204,035	198,410	202,270	207,728
Sale of goods and rendering of services	17,088	18,755	18,755	18,755	18,755
Net GST received	8,090	6,573	6,567	6,567	6,567
Other	2,662	875	875	875	875
Total cash received	238,850	230,238	224,607	228,467	233,925
Cash used					
Employees	126,418	127,952	126,511	128,615	131,872
Suppliers	72,847	77,486	73,116	74,685	76,693
Net GST paid	-	1,409	1,409	1,409	1,409
Interest payments on lease liability	1,432	2,057	1,915	1,759	1,588
s74 External Revenue transferred to the OPA	32,906	18,221	18,221	18,221	18,220
Total cash used	233,603	227,125	221,172	224,689	229,782
Net cash from/(used by) operating activities	5,247	3,113	3,435	3,779	4,142
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	69	-	-	-	-
Total cash received	69	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	32,379	38,280	21,151	19,109	20,856
Total cash used	32,379	38,280	21,151	19,109	20,856
Net cash from/(used by) investing activities	(32,310)	(38,280)	(21,151)	(19,109)	(20,856)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	30,101	38,280	21,151	19,109	20,856
Total cash received	30,101	38,280	21,151	19,109	20,856
Cash used					
Repayments of borrowings					
Principal payments on lease liability	3,226	3,113	3,435	3,778	4,143
Total cash used	3,226	3,113	3,435	3,778	4,143
Net cash from/(used by) financing activities	26,875	35,167	17,716	15,331	16,713
Net increase/(decrease) in cash held	(188)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	967	779	779	779	779
Cash and cash equivalents at the end of the reporting period	779	779	779	779	779

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	32,163	32,518	21,151	19,109	20,856
Total new capital appropriations	32,163	32,518	21,151	19,109	20,856
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	32,163	32,518	21,151	19,109	20,856
Total Items	32,163	32,518	21,151	19,109	20,856
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations – DCB (a)	30,101	38,280	21,151	19,109	20,856
TOTAL	30,101	38,280	21,151	19,109	20,856
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	30,101	38,280	21,151	19,109	20,856
Total cash used to acquire assets	30,101	38,280	21,151	19,109	20,856

Prepared on Australian Accounting Standards basis.

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

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

	Asset Category			
	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	25,380	63,410	117,775	206,565
Gross book value - ROU assets	53,895	71	-	53,966
Accumulated depreciation/ amortisation and impairment	-	(18,352)	(60,407)	(78,759)
Accumulated depreciation/amortisation and impairment - ROU assets	(7,089)	(71)	-	(7,160)
Opening net book balance	72,186	45,058	57,368	174,612
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	113	18,496	19,671	38,280
Total additions	113	18,496	19,671	38,280
Other movements				
Depreciation/amortisation expense	(1,345)	(11,168)	(11,883)	(24,396)
Depreciation/amortisation on ROU assets	(4,407)	(71)	-	(4,478)
Total other movements	(5,752)	(11,239)	(11,883)	(28,874)
As at 30 June 2026				
Gross book value	25,493	81,906	137,446	244,845
Gross book value - ROU assets	53,895	71	-	53,966
Accumulated depreciation/ amortisation and impairment	(1,345)	(29,520)	(72,290)	(103,155)
Accumulated depreciation/amortisation and impairment - ROU assets	(11,496)	(142)	-	(11,638)
Closing net book balance	66,547	52,315	65,156	184,018

Prepared on Australian Accounting Standards basis.

a) "Appropriation equity" refers to Administered Assets and Liabilities appropriations provided through Annual Appropriation (Parliamentary Departments) Act (No. 1) 2025–2026 and Appropriation (Parliamentary Departments) Bill (No. 2) 2025–2026.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	6,641	6,315	6,473	6,616	6,766
Depreciation and amortisation (a)	54,519	50,328	50,328	50,328	50,328
Write-down and impairment of assets	2,548	-	-	-	-
Total expenses administered on behalf of Government	63,708	56,643	56,801	56,944	57,094
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Other revenue	10	-	-	-	-
Total non-taxation revenue	10	-	-	-	-
Total own-source income administered on behalf of Government	10	-	-	-	-
Net cost of/(contribution by) services	63,698	56,643	56,801	56,944	57,094
Surplus/(deficit) before income tax	(63,698)	(56,643)	(56,801)	(56,944)	(57,094)
Surplus/(deficit) after income tax	(63,698)	(56,643)	(56,801)	(56,944)	(57,094)
Total comprehensive income (loss) attributable to the Australian Government	(63,698)	(56,643)	(56,801)	(56,944)	(57,094)

Prepared on Australian Accounting Standards basis.

a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation (Parliamentary Departments) Act (No. 1) or Bill (No. 2) revenue appropriations for the administered depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate Administered Capital Budget (ACB) provided through Appropriation (Parliamentary Departments) Act (No. 1) or Bill (No. 2). For information regarding ACBs, please refer to Table 3.11: Administered Capital Budget Statement.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	586	586	586	586	586
Total financial assets	586	586	586	586	586
Non-financial assets					
Land and buildings	2,923,721	2,927,815	2,914,883	2,905,686	2,897,148
Property, plant and equipment	46,824	57,483	58,709	59,102	59,805
Heritage and cultural	132,694	134,182	134,863	136,675	138,536
Intangibles	29,394	31,964	34,473	33,875	33,231
Other non-financial assets	479	479	479	479	479
Total non-financial assets	3,133,112	3,151,923	3,143,407	3,135,817	3,129,199
Assets held for sale	-	-	-	-	-
Total assets administered on behalf of Government	3,133,698	3,152,509	3,143,993	3,136,403	3,129,785
LIABILITIES					
Payables					
Suppliers	3,002	3,002	3,002	3,002	3,002
Total payables	3,002	3,002	3,002	3,002	3,002
Total liabilities administered on behalf of Government	3,002	3,002	3,002	3,002	3,002
Net assets/(liabilities)	3,130,696	3,149,507	3,140,991	3,133,401	3,126,783

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	4,338	4,382	4,466	4,466	4,466
Other	7	-	-	-	-
Total cash received	4,345	4,382	4,466	4,466	4,466
Cash used					
Suppliers	10,306	10,697	10,939	11,082	11,232
Total cash used	10,306	10,697	10,939	11,082	11,232
Net cash from / (used by) operating activities	(5,961)	(6,315)	(6,473)	(6,616)	(6,766)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	35,286	69,139	41,812	42,738	43,710
Total cash used	35,286	69,139	41,812	42,738	43,710
Net cash from / (used by) investing activities	(35,286)	(69,139)	(41,812)	(42,738)	(43,710)
Net increase/(decrease) in cash held	(41,247)	(75,454)	(48,285)	(49,354)	(50,476)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	41,247	79,836	52,751	53,820	54,942
Total cash from the Official Public Account	41,247	79,836	52,751	53,820	54,942
Cash to Official Public Account					
- Appropriations	-	(4,382)	(4,466)	(4,466)	(4,466)
Total cash to Official Public Account	-	(4,382)	(4,466)	(4,466)	(4,466)
Cash and cash equivalents at end of reporting period	-	-	-	-	-

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (ACB)	41,133	49,645	41,811	42,738	43,710
Total new capital appropriations	41,133	49,645	41,811	42,738	43,710
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	41,133	49,645	41,811	42,738	43,710
<i>Other Items</i>					
Total Items	41,133	49,645	41,811	42,738	43,710
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	58,918	69,139	41,811	42,738	43,710
TOTAL	58,918	69,139	41,811	42,738	43,710
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	58,918	69,139	41,811	42,738	43,710
Total cash used to acquire assets	58,918	69,139	41,811	42,738	43,710

Prepared on Australian Accounting Standards basis.

a) Includes both current Appropriation (Parliamentary Departments) Bill (No. 2) and prior year Appropriation (Parliamentary Departments) Act 1/2 including Supply Acts.

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

	Asset category					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025						
Gross book value	156,560	2,767,160	50,678	132,694	39,706	3,146,798
Accumulated depreciation/amortisation and impairment	-	1	(3,854)	-	(10,312)	(14,165)
Opening net book balance	156,560	2,767,161	46,824	132,694	29,394	3,132,633
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity (a)	974	51,895	11,380	1,488	3,402	69,139
Total additions	974	51,895	11,380	1,488	3,402	69,139
Other movements						
Depreciation/amortisation expense	-	(48,775)	(721)	-	(832)	(50,328)
Total other movements	-	(48,775)	(721)	-	(832)	(50,328)
As at 30 June 2026						
Gross book value	157,534	2,819,055	62,058	134,182	43,108	3,215,937
Accumulated depreciation/amortisation and impairment	-	(48,774)	(4,575)	-	(11,144)	(64,493)
Closing net book balance	157,534	2,770,281	57,483	134,182	31,964	3,151,444

Prepared on Australian Accounting Standards basis.

a) "Appropriation equity" refers to Administered Assets and Liabilities appropriations provided through Annual Appropriation (Parliamentary Departments) Act (No. 1) 2025-2026 and Appropriation (Parliamentary Departments) Bill (No. 2) 2025-2026.

Glossary

Term	Meaning
ACB	Administered Capital Budget
DCB	Departmental Capital Budget
DPS	Department of Parliamentary Services
GST	Goods and Services Tax
MYEFO	Mid-Year Economic Fiscal Outlook
OPA	Official Public Account
PBS	Portfolio Budget Statements
PGPA Act	Public Governance, Performance, and Accountability Act 2013