

PORTFOLIO BUDGET STATEMENTS 2026–27  
BUDGET RELATED PAPER NO. 1.16D

**PARLIAMENTARY BUDGET OFFICE**

Budget Initiatives and Explanations of Appropriations  
Specified by Outcomes and Programs by Entity

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Parliamentary  
Budget Office

**Sam Reinhardt**  
**Parliamentary Budget Officer**

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

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

Dear President and Mr Speaker

I hereby submit the Portfolio Budget Statements in support of the 2026–27 Budget for the Parliamentary Budget Office.

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

Yours sincerely

Sam Reinhardt  
1 May 2026

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## **Abbreviations and conventions**

The following notation may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million
\$b	\$ billion

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

## **Enquiries**

Should you have any enquiries regarding this publication please contact PBO Chief Finance Officer on (02) 6277 9514.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Statements) can be located on the Australian Government Budget website at: [www.budget.gov.au](http://www.budget.gov.au).

**User guide  
to the  
Portfolio Budget Statements**



## User guide

The purpose of the *2026–27 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. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2026–2027 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2026–2027 for the parliamentary departments) and related Supply Bills where they exist applicable to the 2026–27 Budget. In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be ‘relevant documents’ to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

The PB Statements provide information, explanation and justification to enable Parliament to understand the purpose of each outcome proposed in the Bills.

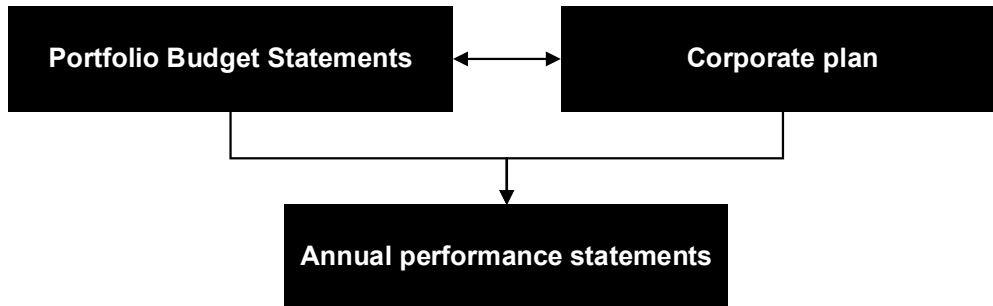
As required under section 12 of the *Charter of Budget Honesty Act 1998*, only entities within the general government sector are included as part of the Commonwealth general government sector fiscal estimates and produce PB Statements where they receive funding (either directly or via portfolio departments) through the annual appropriation acts.

### The Commonwealth performance framework

The following diagram outlines the key components of the Commonwealth performance framework. The diagram identifies the content of each of the publications and the relationship between them. Links to the publications for each entity within the portfolio can be found in the introduction to Section 2: Outcomes and planned performance.

## Commonwealth performance framework

Key components of relevant publications



### Portfolio Budget Statements

(typically in May) Portfolio based

Supports Annual Appropriations. Informs senators and members of parliament of the proposed allocations of other resources to government outcomes and programs.

Provides links to relevant programs undertaken by other Commonwealth entities.

Provides high-level performance information for current, ongoing programs.

Provides detailed performance information for proposed new budget measures that require a new program or significantly change an existing program.

Links to the corporate plan through reporting key activities.

### Corporate plan

(by 31 August) Entity based

Primary planning document of a Commonwealth entity.

Sets out the purposes of the entity and the key activities it will undertake to achieve its purposes, over a minimum 4-year period.

Describes the environment in which the entity operates, the capability it requires to undertake its key activities, its risk oversight and management systems including key risks and how those are managed, and how it will cooperate with others, including any subsidiaries, to achieve its purposes.

Explains how the entity's performance will be measured and assessed.

### Annual performance statements

(October in the following year) Entity based

Included in the Commonwealth entity's annual report.

Reports on the actual performance results for the reporting year as set out in the corporate plan and Portfolio Budget Statements.

Provides an analysis of the factors that may have contributed to the entity's performance results.

# **Department Overview**



# Parliamentary Budget Office overview

## Department responsibilities

The purpose of the Parliamentary Budget Office (PBO) is to inform the Parliament by providing independent and non-partisan analysis of the budget cycle, fiscal policy and the financial implications of proposals.

The Parliamentary Budget Officer, under the Presiding Officers, is responsible for leading and managing the PBO.

As set out in the *Parliamentary Service Act 1999*, the Parliamentary Budget Officer has the following functions:

- outside the caretaker period for a general election, to prepare policy costings and undertake budget analysis on request by Senators and Members, with the requests and the PBO's responses to be kept confidential if so directed by the requestor
- during the caretaker period for a general election, to prepare costings of publicly announced policies on request by authorised members of parliamentary parties or independent parliamentarians, with the requests and the PBO's responses to be made public
- to prepare submissions to inquiries of parliamentary committees, on request by such committees, with the requests and the PBO's response to be made public
- after a general election, to prepare a report that analyses and summarises the budget impacts of the election commitments of designated parliamentary parties
- to conduct and publish research on the budget and fiscal policy issues.

The Parliamentary Budget Officer's functions do not include preparing economic forecasts or budget estimates.



**Parliamentary Budget Office**

**Entity resources and planned  
performance**



# Parliamentary Budget Office

<b>Section 1: Entity overview and resources</b> .....	<b>8</b>
1.1 Strategic direction statement.....	8
1.2 Entity resource statement.....	10
<b>Section 2: Outcomes and planned performance</b> .....	<b>11</b>
2.1 Budgeted expenses and performance .....	12
<b>Section 3: Budgeted financial statements</b> .....	<b>16</b>
3.1 Budgeted financial statements .....	16

# Parliamentary Budget Office

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The purpose of the Parliamentary Budget Office (PBO) is to inform the Parliament by providing independent and non-partisan analysis of the budget cycle, fiscal policy, and the financial implications of proposals. Our vision of enriching Australia's democracy through independent budget and fiscal analysis drives everything we do.

Our work includes supporting the Parliament by providing non-partisan analysis and information that is factual and evidence based. We also publish self-initiated research and information papers on the budget, to improve public understanding of fiscal policy and budget policy issues. We enhance transparency around the financial implications of election commitments by publishing a summary report after each general election.

The PBO is a trusted partner that acts with integrity, transparency, discretion, and mutual respect. We strive for excellence by continuously improving and innovating to provide high-quality, useful and timely information, tailored to the needs of our clients.

Our key strategic priorities for 2026-27 include:

- Continue to deliver timely high-quality responses to parliamentarian requests for costing and budget analysis services and expand our education and outreach programs to parliamentarians and their staff in collaboration with other parliamentary departments.
- Enhance public understanding of the budget and fiscal policy issues as a trusted authority through the suite of self-help digital tools and self-initiated publications available on our website.
- Invest in our people and systems to facilitate capable, confident and resilient teams in a high performing organisational culture.
- Respond to the review of the PBO, commissioned by the Joint Committee of Public Accounts and Audit (JCPAA), and progress implementation of the recommendations.

The PBO's resourcing remains static outside of an election year. Given the continued strong demand for PBO services, the expected resourcing for 2026-27 will make it challenging to maintain our service levels for parliamentarian requests as well as meet our publication responsibilities and prepare for election related work. The PBO will continue to prioritise the delivery of quality costings across requestors while balancing our capacity to deliver our well received publications and election related responsibilities.

To support the 2026-27 Portfolio Budget Statements (PB Statements) and in accordance with section 64Q of the *Parliamentary Service Act 1999*, the Parliamentary Budget Officer, in consultation with the Joint Committee of Public Accounts and Audit, will prepare a work plan for the PBO setting out:

- the priorities for the PBO for the 2026-27 financial year in more detail
- protocols for the allocation of the resources for the PBO during the financial year.

This information will be incorporated into the PBO's 2026-27 Corporate Plan, to be released before 31 August 2026. Ahead of the release of the 2026-27 Corporate Plan, section 2 of the 2026-27 PB Statements provides detail on the PBO's outcome and planned performance.

## 1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome’ table in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

**Table 1.1: PBO resource statement - Budget estimates for 2026-27 as at May Budget 2026**

	2025-26 <i>Estimated actual \$'000</i>	2026-27 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	3,820	3,415
Departmental appropriation	9,463	9,622
Total departmental annual appropriations	13,283	13,037
<b>Total departmental resourcing</b>	<b>13,283</b>	<b>13,037</b>
<b>Average staffing level (number)</b>	2025-26 44	2026-27 44

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

(a) Appropriation (Parliamentary Departments) Bill (No. 1) 2026-2027 and Supply Bill (No. 1) 2026-27.

## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for PBO can be found at:

<https://www.pbo.gov.au/about-the-pbo/performance-and-reporting/corporate-publications/corporate-plan-2025-26>

The most recent annual performance statement can be found at:

<https://www.pbo.gov.au/about-the-pbo/performance-and-reporting/corporate-publications/annual-reports/annual-report-2024-25>

## 2.1 Budgeted expenses and performance

**Outcome: Inform the Parliament by providing independent and non-partisan analysis of the budget cycle, fiscal policy and the financial implications of proposals**

### *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**

<b>Table 2.1.1: Budgeted expenses for Outcome 1</b>					
	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Program 1.1: Budgeted Expenses for Outcome 1</b>					
Departmental expenses					
Departmental appropriation	9,463	9,622	10,264	9,877	10,002
Expenses not requiring appropriation in the Budget year (a)	790	385	385	385	385
<b>Departmental total</b>	<b>10,253</b>	<b>10,007</b>	<b>10,649</b>	<b>10,262</b>	<b>10,387</b>
<b>Total expenses for program 1.1</b>	<b>10,253</b>	<b>10,007</b>	<b>10,649</b>	<b>10,262</b>	<b>10,387</b>
	2025-26	2026-27			
<b>Average staffing level (number)</b>	44	44			

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

(a) Expenses not requiring appropriation in the Budget year are made up of resources received free of charge (office accommodation and audit fees).

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

**Table 2.1.2: Performance measures for Outcome**

Table 2.1.2 details the performance measures for each program associated with its Outcome.

<b>Outcome - Inform the Parliament by providing independent and non-partisan analysis of the budget cycle, fiscal policy and the financial implication of proposals.</b>		
<b>Program 1.1 – Parliamentary Budget Office</b> The PBO provides all parliamentarians access to confidential costing and budget analysis services to improve the quality of the public policy debate. The PBO publishes research to improve public understanding of fiscal and budget policy issues and enhances transparency around the financial implications of election commitments.		
<b>Key activities</b>	The PBO's Outcome is delivered under a single program. Key activities reported in the 2025-26 Corporate Plan that relate to this program include: <ul style="list-style-type: none"> <li>• Prepare high quality policy costings and budget analysis on request from parliamentarians on a confidential basis, and in a timely manner.</li> <li>• Undertake and publish self-initiated research on fiscal and budget policy issues.</li> <li>• Prepare and publish a report of election commitments after each general election.</li> <li>• Improve the interactivity and scope of our digital products and outreach initiatives.</li> <li>• Proactive engagement with the parliamentarians, other agencies and key stakeholders.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025-26	1.1 Number of policy costing and budget analysis requests completed	Target: Equal to or greater than historical levels in the election cycle  Expected to be achieved
	1.2 Number of PBO self-initiated products	Target: Publish between 14 and 18 self-initiated products  Expected to be achieved
	1.3 Publication of the Election Commitments Report within the legislated timeframe	Target: Less than 30 days after the end of the caretaker period or 7 days before the first sitting day of parliament  Not applicable <sup>(a)</sup>
	2.1 Median time to complete policy costing and budget analysis requests	Target: 15 business days or fewer (non-caretaker)  At risk <sup>(b)</sup>
	2.2 Percentage of fiscal update related <i>products</i> published at the time specified by our schedule <sup>(c)</sup>	Target: 100% of fiscal update related <i>products</i> are published at the time specified in our schedule  Expected to be achieved

<b>Outcome - Inform the Parliament by providing independent and non-partisan analysis of the budget cycle, fiscal policy and the financial implication of proposals.</b>		
<b>Program 1.1 – Parliamentary Budget Office</b>		
The PBO provides all parliamentarians access to confidential costing and budget analysis services to improve the quality of the public policy debate. The PBO publishes research to improve public understanding of fiscal and budget policy issues and enhances transparency around the financial implications of election commitments.		
	3.1 Percentage of PBO publicly released parliamentary requests referenced in the public debate	Target: 80% of publicly released parliamentary requests referenced by media sources  Expected to be achieved
	3.2 Demand for PBO self-initiated products	Targets: a) 50% of relevant products are reported on by a major news outlet  Expected to be achieved b) 45,000 website page views <sup>(d)</sup>  Expected to be achieved c) 85% of relevant products receive at least 100 website page views Expected to be achieved
	3.3 Demand for the Election Commitments Report	Target: 90% of mentions are positive or neutral  Not applicable <sup>(a)</sup>
	3.4 Proportion of pre-election PBO responses to parliamentary requests that have informed election commitments included in the Election Commitments Report	Target: 60% of pre-election PBO responses to parliamentary requests have informed election commitments included in the Election Commitments Report  Not applicable <sup>(a)</sup>
	3.5 Proportion of feedback from stakeholders that indicates a high-level of satisfaction regarding the quality of the service and outputs provided by the PBO.	Target: 85% of feedback is positive or neutral  Expected to be achieved
	3.6 Proportion of media mentions that indicate our outputs are of high-quality and that we are perceived as independent, robust, and/or non-partisan.	Target: 90% of mentions are positive or neutral  Expected to be achieved

Outcome - Inform the Parliament by providing independent and non-partisan analysis of the budget cycle, fiscal policy and the financial implication of proposals.		
Program 1.1 – Parliamentary Budget Office		
The PBO provides all parliamentarians access to confidential costing and budget analysis services to improve the quality of the public policy debate. The PBO publishes research to improve public understanding of fiscal and budget policy issues and enhances transparency around the financial implications of election commitments.		
Year	Performance measures	Planned performance results
Budget Year 2026–27	3.1 Percentage of PBO publicly released parliamentarian requests referenced in the public debate <sup>(e)</sup>	This measure will no longer be reported from 2026-27 as the result of this measure is outside of the PBO's control.
	3.2 Demand for PBO self-initiated products	Targets: a) 50% of relevant products are <i>used by a major news outlet to inform their reporting<sup>(f)</sup></i> b) 45,000 website page views c) 85% of relevant products receive at least 100 website page views
	All others as per 2025-26	All others as per 2025-26
Forward Estimates 2027–30	The 2026 independent review of the PBO recommended that the PBO review its performance measures. Performance measures for 2027-28 and beyond are subject to the outcome of this review.	
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

Note: Performance measures for 2025-26 are consistent with the PBO 2025-26 Corporate Plan. 2025-26 performance measures that are changed from those shown in the 2024-25 Portfolio Budget Statements are shown in italics.

- a) Due to the election cycle, some performance measures are not applicable for the 2026-27 reporting period. These measures will remain unreported until after the next general election has been held.
- b) This measure is at risk of being achieved due to resourcing constraints, in addition to the PBO prioritising the sustainability and maintenance of its costing models during the month of January. This prioritisation was communicated to Parliamentarians as being necessary to assuring future quality and timely responses to requests.
- c) Performance measure 2.2 *Percentage of fiscal update related publications published at the time specified by our schedule* has been updated to refer to fiscal updated related *products*, in accordance with the 2025-26 PBO Corporate Plan.
- d) Target (b) for measure 3.2 *Demand for PBO self-initiated products* has been increased from 35,000 website page views to 45,000 website page views in accordance with the 2025-26 PBO Corporate Plan.

Note: Performance measures for 2026-27 are consistent with the PBO 2025-26 Corporate Plan, except two measures:

- e) 3.1 *Percentage of PBO publicly released parliamentarian requests referenced in the public debate* will no longer be reported against as the result of this measure is outside the PBO's control.
- f) Target (a) for measure 3.2 *Demand for PBO self-initiated products* has been changed to better capture media consumption of PBO products.

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026–27 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

#### **3.1.1 Differences between entity resourcing and financial statements**

The PBO does not have any material differences between entity resourcing and financial statements.

#### **3.1.2 Explanatory notes and analysis of budgeted financial statements**

Under the net cash appropriation framework, the PBO receives an appropriation to meet budgeted expenses (except depreciation). This appropriation is recognised as revenue.

The PBO received a special appropriation at the time of its establishment. The special appropriation is recognised as revenue in the year the funds are spent. The associated expense is recognised in the comprehensive income statement except where the PBO has purchased assets, which are recognised in the balance sheet.

The increase in Revenue from Government in 2027–28 reflects a triennial increase in the PBO's departmental appropriation of \$0.500 million, enabling the PBO to respond to increased demand for services in line with the general election cycle.

The PBO has sufficient cash reserves to fund provisions and payables as they fall due across the forward estimates period.

### 3.2. Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	8,296	8,044	8,164	8,238	8,289
Suppliers	1,938	1,954	2,476	2,015	2,089
Grants					
Depreciation and amortisation	19	9	9	9	9
Write-down and impairment of assets	1,063				
<b>Total expenses</b>	<b>11,316</b>	<b>10,007</b>	<b>10,649</b>	<b>10,262</b>	<b>10,387</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other	385	385	385	385	385
<b>Total own-source revenue</b>	<b>385</b>	<b>385</b>	<b>385</b>	<b>385</b>	<b>385</b>
<b>Total own-source income</b>	<b>385</b>	<b>385</b>	<b>385</b>	<b>385</b>	<b>385</b>
<b>Net (cost of)/contribution by services</b>	<b>(10,931)</b>	<b>(9,622)</b>	<b>(10,264)</b>	<b>(9,877)</b>	<b>(10,002)</b>
Revenue from Government	9,463	9,622	10,264	9,877	10,002
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(1,468)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(1,468)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	26	26	26	26	26
Trade and other receivables	3,454	3,463	3,472	3,481	3,490
<b>Total financial assets</b>	<b>3,480</b>	<b>3,489</b>	<b>3,498</b>	<b>3,507</b>	<b>3,516</b>
<b>Non-financial assets</b>					
Property, plant and equipment	43	34	25	16	7
Other non-financial assets	93	93	93	93	93
<b>Total non-financial assets</b>	<b>136</b>	<b>127</b>	<b>118</b>	<b>109</b>	<b>100</b>
Assets held for sale					
<b>Total assets</b>	<b>3,616</b>	<b>3,616</b>	<b>3,616</b>	<b>3,616</b>	<b>3,616</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	627	627	627	627	627
Other payables	5	5	5	5	5
<b>Total payables</b>	<b>632</b>	<b>632</b>	<b>632</b>	<b>632</b>	<b>632</b>
<b>Provisions</b>					
Employee provisions	2,599	2,599	2,599	2,599	2,599
<b>Total provisions</b>	<b>2,599</b>	<b>2,599</b>	<b>2,599</b>	<b>2,599</b>	<b>2,599</b>
<b>Total liabilities</b>	<b>3,231</b>	<b>3,231</b>	<b>3,231</b>	<b>3,231</b>	<b>3,231</b>
<b>Net assets</b>	<b>385</b>	<b>385</b>	<b>385</b>	<b>385</b>	<b>385</b>
<b>EQUITY*</b>					
Reserves	76	76	76	76	76
Retained surplus (accumulated deficit)	309	309	309	309	309
<b>Total non-controlling interest</b>	<b>385</b>	<b>385</b>	<b>385</b>	<b>385</b>	<b>385</b>
<b>Total equity</b>	<b>385</b>	<b>385</b>	<b>385</b>	<b>385</b>	<b>385</b>

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 2026–27)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2026</b>			
Balance carried forward from previous period	309	76	385
<b>Adjusted opening balance</b>	<b>309</b>	<b>76</b>	<b>385</b>
<b>Comprehensive income</b>			
Other comprehensive income	-	-	-
Surplus/(deficit) for the period	-	-	-
<b>Total comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>
of which:			
Attributable to the Australian Government	-	-	-
<b>Estimated closing balance as at 30 June 2027</b>	<b>309</b>	<b>76</b>	<b>385</b>
<b>Closing balance attributable to the Australian Government</b>	<b>309</b>	<b>76</b>	<b>385</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	9,849	9,613	10,255	9,868	9,993
<b>Total cash received</b>	<b>9,849</b>	<b>9,613</b>	<b>10,255</b>	<b>9,868</b>	<b>9,993</b>
<b>Cash used</b>					
Employees	8,296	8,044	8,164	8,238	8,289
Suppliers	1,553	1,569	2,091	1,630	1,704
<b>Total cash used</b>	<b>9,849</b>	<b>9,613</b>	<b>10,255</b>	<b>9,868</b>	<b>9,993</b>
<b>Net cash from/(used by) operating activities</b>	-	-	-	-	-
<b>Net increase/(decrease) in cash held</b>	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	26	26	26	26	26
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>

Prepared on Australian Accounting Standards basis.

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

The PBO does not have any planned capital expenditure over the forward estimates.

**Table 3.6: Statement of departmental asset movements (Budget year 2026–27)**

	Other property, plant and equipment \$'000	Total \$'000
<b>As at 1 July 2026</b>		
Gross book value	439	439
Accumulated depreciation/ amortisation and impairment	(396)	(396)
<b>Opening net book balance</b>	<b>43</b>	<b>43</b>
<b>Other movements</b>		
Depreciation/amortisation expense	(9)	(9)
<b>Total other movements</b>	<b>(9)</b>	<b>(9)</b>
<b>As at 30 June 2027</b>		
Gross book value	439	439
Gross book value - ROU assets	-	-
Accumulated depreciation/ amortisation and impairment	(405)	(405)
<b>Closing net book balance</b>	<b>34</b>	<b>34</b>

Prepared on Australian Accounting Standards basis.