



# Budget

## 2026–27

### **AGENCY RESOURCING** **BUDGET PAPER NO. 4**

Circulated by

**Senator the Honourable Katy Gallagher**

Minister for Finance, Minister for Women, Minister for the Public Service,  
Minister for Government Services of the Commonwealth of Australia

For the information of honourable members  
on the occasion of the Budget 2026–27

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## Acronyms and notes

AAO	Administrative Arrangements Order
AAS	Australian Accounting Standards
AASB	Australian Accounting Standards Board
ABS	Australian Bureau of Statistics
Agency/entity	Has the same meaning as Commonwealth entity within the Public Governance, Performance and Accountability Act 2013
APS	Australian Public Service
ASL	Average Staffing Level
CRF	Consolidated Revenue Fund
FBO	Final Budget Outcome
Finance Minister	Minister for Finance
GFS	Government Finance Statistics
GGS	General Government Sector
IMF	International Monetary Fund
MoG	machinery of government
PGPA Act	Public Governance, Performance and Accountability Act 2013
SPPs	Specific Purpose Payments

The following notations are used in this Budget Paper:

-	nil estimates of expenditure
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	millions of dollars
\$b	billions of dollars