

Introduction and Guide to Budget Paper No. 4

The purpose of Budget Paper No. 4 is to provide a whole of government view of estimated resourcing managed in the Budget year and previous year by agencies (which are non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth companies) in the General Government Sector (GGS). The resources include financial resources, staff resources, expenses and net capital investment.

The Budget Papers do not authorise appropriations or impose legal obligations on the Commonwealth.

Budget Paper No. 4 contains three main parts and an appendix with tables of information as follows:

- Part 1 Agency Financial Resourcing
 - 1.1 Agency Resourcing Table
 - 1.2 Special Appropriations Table
 - 1.3 Special Accounts Table
- Part 2 Staffing of Agencies
- Part 3 Expenses and Net Capital Investment
 - 3.1 Departmental Expenses Table
 - 3.2 Net Capital Investment Table

Appendix A: Agency Outcome Statements

The Agency Financial Resourcing tables present appropriation information by portfolio and then by agency. Estimated resourcing is presented on a cash basis for both the Budget year and previous year (which is printed below the Budget year in italics, or to the left of the Budget year in a separate column). The tables include agencies, Outcomes, special appropriations and special accounts, and estimates of annual appropriations and external revenue, as well as staffing for the 2025–26 and 2026–27 years.

Estimates contained in the Budget Papers incorporate assumptions and judgements based on the best information available at the time of publication.

Transfer of resourcing between agencies

Agencies may, over the course of a financial year, transfer amounts of resourcing to other agencies, as a result of restructuring, legislative changes, Executive decisions and machinery of government changes enacted by amendments to the Administrative Arrangements Order (AAO). Resourcing, at the date of change and afterwards, is reflected against the agency that gains the resources. Resourcing prior to the date of change is reflected against the agency that formerly managed the resources.

Annual Appropriation Bills and Acts

Throughout Budget Paper No. 4, annual appropriation amounts appearing for 2026–27 include the relevant Appropriation Bills.² References to annual appropriations and Appropriation Acts for 2025–26 should be taken to include the relevant Supply Acts³ and Appropriation Acts,⁴ but do not include the Appropriation Bills (Nos. 5 and 6) 2025–26, as they had not been enacted at the time of publication.

2 Appropriation Bill (No. 1) 2026–2027, Appropriation Bill (No. 2) 2026–2027 and Appropriation (Parliamentary Departments) Bill (No. 1) 2026–2027.

3 The Supply Acts are: *Supply Act (No. 1) 2025–2026*, *Supply Act (No. 2) 2025–26* and *Supply (Parliamentary Departments) Act (No. 1) 2025–2026*.

4 The Appropriation Acts are: *Appropriation Act (No. 1) 2025–2026*, *Appropriation Act (No. 2) 2025–26*, *Appropriation (Parliamentary Departments) Act (No. 1) 2025–2026*, *Appropriation Act (No. 3) 2025–2026*, *Appropriation Act (No. 4) 2025–2026*, *Appropriation (Parliamentary Departments) Act (No. 2) 2025–2026*, *Appropriation (Fuel Security Response) Act (No. 1) 2025–2026*, and *Appropriation (Fuel Security Response) Act (No. 2) 2025–2026*.

Guide to Resourcing Tables

Linkages between tables and amounts presented in Budget Paper No. 4 are illustrated in Figures 1 to 4. A consolidated view of financial resources to be managed by agencies is presented in the Agency Resourcing Table. Amounts in the Agency Resourcing Table can be matched with information in the:

- annual Appropriation Bills
- Special Appropriations Table
- Special Accounts Table.

Figures 1 and 2 show how amounts in the Agency Resourcing Table can be matched with amounts in the annual Appropriations Bills. The Figures also highlight amounts in these Bills for non-operating expenditure and for payments to the States, Territories and local governments.

Figures 3 and 4 show how amounts in the Agency Resourcing Table can be matched with amounts in the Special Appropriations Table and the Special Accounts Table.

Figure 1: Example of the Agency Resourcing Table and Appropriation Bill (No. 1)

| ATTORNEY-GENERAL'S | | | | | | | | | | |
|--|---------------------------------------|---------------------------------------|--|-----------------------------------|---------------------------------------|----------------|---------------------|------------------------------------|------------------|-----------------|
| Agency Resourcing—20YY-20ZZ | | | | | | | | | | |
| <i>Estimated Actual—20XX-20YY</i> | | | | | | | | | | |
| Entity/Outcome/ Non-operating | Departmental | | Administered Appropriation Bill No. 2 | | | | | | | Total \$'000 |
| | Appropriation Bill No. 1 \$'000 | Appropriation Bill No. 2 \$'000 | Special Appropriation \$'000 | Special Accounts (b) \$'000 | Appropriation Bill No. 1 \$'000 | SPPs \$'000 | Other (c) \$'000 | Special Appropriation \$'000 | | |
| Attorney-General's Department | | | | | | | | | | |
| Outcome 1 | 222,339 | - | - | 421,610 | 380,202 | 3,214 | - | 3,225 | 1,073,203 | |
| | <i>216,362</i> | | | <i>428,608</i> | <i>609,127</i> | <i>7,248</i> | | <i>94,338</i> | <i>1,399,416</i> | |
| Equity Injections | - | 8,383 | - | - | - | - | - | - | 8,383 | |
| | | <i>4,731</i> | | | | | | | <i>4,731</i> | |
| Administered Assets and Liabilities | - | - | - | - | - | - | 1,530 | - | 1,530 | |
| | | | | | | | <i>20,712</i> | | <i>20,712</i> | |
| Total | 222,339 | 8,383 | - | 421,610 | 380,202 | 3,214 | 1,530 | 3,225 | 1,083,116 | |
| | <i>216,362</i> | <i>4,731</i> | | <i>428,608</i> | <i>609,127</i> | <i>7,248</i> | <i>20,712</i> | <i>94,338</i> | <i>1,424,859</i> | |
| PORTFOLIO | 2,656,582 | 83,500 | - | 618,374 | 397,162 | 3,214 | 1,530 | 13,525 | 4,186,074 | |
| TOTAL | 2,628,962 | 140,953 | - | 633,448 | 622,137 | 7,248 | 20,712 | 105,288 | 4,613,183 | |

(b) Amounts credited to a special account that were not appropriated to the entity by an annual Appropriation Act or another Act.
(c) Includes *New Administered Outcomes* and *administered assets and liabilities* item, within the meaning of Appropriation Bill No.2.

ATTORNEY-GENERAL'S PORTFOLIO

Appropriation (plain figures)—20YY-20ZZ
Actual Available Appropriation (italic figures)—20XX-20YY

| | Departmental \$'000 | Administered \$'000 | Total \$'000 |
|---|------------------------|------------------------|-----------------|
| ATTORNEY-GENERAL'S DEPARTMENT | | | |
| Outcome 1 - | | | |
| A just and secure society through the maintenance and improvement of Australia's law and justice framework and its national security and emergency management system | 222,339 | 380,202 | 602,541 |
| | <i>216,362</i> | <i>609,127</i> | <i>825,489</i> |
| Total: Attorney-General's Department | 222,339 | 380,202 | 602,541 |
| | <i>216,362</i> | <i>609,127</i> | <i>825,489</i> |

Figure 2: Example of the Agency Resourcing Table and Appropriation Bill (No. 2)

| ATTORNEY-GENERAL'S | | | | | | | | | | |
|--------------------------------------|---------------------------------------|---------------------------------------|--|-----------------------------------|--|----------------|---------------------|------------------------------------|-----------|-----------------|
| Agency Resourcing—20YY-20ZZ | | | | | | | | | | |
| Estimated Actual—20XX-20YY | | | | | | | | | | |
| Entity/Outcome/ Non-operating | Departmental | | Administered Appropriation Bill No. 2 | | | | | | | Total \$'000 |
| | Appropriation Bill No. 1 \$'000 | Appropriation Bill No. 2 \$'000 | Special Appropriation \$'000 | Special Accounts (b) \$'000 | Special Appropriation Bill No. 1 \$'000 | SPPs \$'000 | Other (c) \$'000 | Special Appropriation \$'000 | | |
| Attorney-General's Department | | | | | | | | | | |
| Outcome 1 | 222,339 | - | - | 421,610 | 380,202 | 3,214 | - | 3,225 | 1,073,203 | |
| Equity Injections | 216,362 | - | - | 428,608 | 609,127 | 7,248 | - | 94,338 | 1,399,416 | |
| Administered Assets and Liabilities | - | 8,383 | - | - | - | - | - | - | 8,383 | |
| | - | 4,731 | - | - | - | - | - | - | 4,731 | |
| | - | - | - | - | - | - | 1,530 | - | 1,530 | |
| | - | - | - | - | - | - | 20,712 | - | 20,712 | |
| Total | 222,339 | 8,383 | - | 421,610 | 380,202 | 3,214 | 1,530 | 3,225 | 1,083,116 | |
| | 216,362 | 4,731 | - | 428,608 | 609,127 | 7,248 | 20,712 | 94,338 | 1,424,859 | |
| PORTFOLIO TOTAL | 2,656,582 | 83,500 | - | 618,374 | 397,162 | 3,214 | 1,530 | 13,525 | 4,186,074 | |
| | 2,628,962 | 140,953 | - | 633,448 | 622,137 | 7,248 | 20,712 | 105,288 | 4,613,183 | |

(a) Receipts that were not appropriated to the entity by an annual Appropriation Act or another Act.
 (b) Amounts credited to a special account that were not appropriated to the entity by an annual Appropriation Act or another Act.
 (c) Includes New Administered Outcomes and administered assets and liabilities item, within the meaning of Appropriation Bill No.2.

| ATTORNEY-GENERAL'S PORTFOLIO | | | |
|--|---|---|-----------------|
| Appropriation (plain figures)—20YY-20ZZ | | | |
| Actual Available Appropriation (italic figures)—20XX-20YY | | | |
| | Payments to States, ACT, NT and local government \$'000 | New Administered Outcomes \$'000 | Total \$'000 |
| ATTORNEY-GENERAL'S DEPARTMENT | | | |
| Operating | | | |
| Outcome 1 - | | | |
| A just and secure society through the maintenance and improvement of Australia's law and justice framework and its national security and emergency management system | 3,214 | - | 3,214 |
| | 7,248 | - | 7,248 |
| Total: Operating | 3,214 | - | 3,214 |
| | 7,248 | - | 7,248 |
| Non-operating | | | |
| Equity Injections | | | 8,383 |
| | | | 4,731 |
| Administered Assets and Liabilities | | | 1,530 |
| | | | 20,712 |
| Total: Non-operating | | | 9,913 |
| | | | 25,443 |
| Total: Attorney-General's Department | 3,214 | - | 13,127 |
| | 7,248 | - | 32,691 |

Figure 3: Example of the Agency Resourcing Table and Special Appropriations Table

ATTORNEY-GENERAL'S
Agency Resourcing—20YY-20ZZ
Estimated Actual—20XX-20YY

| Entity/Outcome/ Non-operating | Departmental | | Administered Appropriation Bill No. 2 | | | | | | Total \$'000 |
|--|---------------------------------------|---------------------------------------|--|-----------------------------------|---------------------------------------|----------------|---------------------|------------------------------------|------------------|
| | Appropriation Bill No. 1 \$'000 | Appropriation Bill No. 2 \$'000 | Special Appropriation \$'000 | Special Accounts (b) \$'000 | Appropriation Bill No. 1 \$'000 | SPPs \$'000 | Other (c) \$'000 | Special Appropriation \$'000 | |
| Attorney-General's Department | | | | | | | | | |
| Outcome 1 | 222,339 | - | - | 421,610 | 380,202 | 3,214 | - | 3,225 | 1,073,203 |
| Equity Injections | 216,362 | - | - | 428,608 | 609,127 | 7,248 | - | 94,338 | 1,399,416 |
| Administered Assets and Liabilities | - | 8,383 | - | - | - | - | - | - | 8,383 |
| | - | 4,731 | - | - | - | - | - | - | 4,731 |
| | - | - | - | - | - | - | 1,530 | - | 1,530 |
| | - | - | - | - | - | - | 20,712 | - | 20,712 |
| Total | 222,339 | 8,383 | - | 421,610 | 380,202 | 3,214 | 1,530 | 3,225 | 1,083,116 |
| | 216,362 | 4,731 | - | 428,608 | 609,127 | 7,248 | 20,712 | 94,338 | 1,424,859 |
| PORTFOLIO | 2,656,582 | 83,500 | - | 618,374 | 397,162 | 3,214 | 1,530 | 13,525 | 4,186,074 |
| TOTAL | 2,628,962 | 140,953 | - | 633,448 | 622,137 | 7,248 | 20,712 | 105,288 | 4,513,183 |

(b) Amounts credited to a special account that were not appropriated to the entity by an annual Appropriation Act or another Act.
(c) Includes New Administered Outcomes and administered assets and liabilities item, within the meaning of Appropriation Bill No.2.

Special Appropriations Table

| | Estimated Actual 20XX-20YY (\$'000) | Budget Estimate 20YY-20ZZ (\$'000) |
|---|---|--|
| ATTORNEY-GENERAL'S PORTFOLIO | | |
| Attorney-General's Department | | |
| <i>Commonwealth Places (Application of Laws) Act 1970</i> | - | - |
| <i>Crimes (Superannuation Benefits) Act 1989</i> | - | - |
| <i>Family Law Act 1975</i> | - | - |
| <i>Federal Circuit Court of Australia Act 1999</i> | - | - |
| <i>Federal Court of Australia Act 1976</i> | - | - |
| <i>High Court Justices (Long Leave Payments) Act 1979</i> | - | - |
| <i>High Court of Australia Act 1979</i> | - | - |
| <i>Judges (Long Leave Payments) Act 1979</i> | - | - |
| <i>Law Officers Act 1964</i> | 450 | 450 |
| <i>Public Governance, Performance and Accountability Act 2013</i> | 34 | 34 |
| <i>Social Security (Administration) Act 1999</i> | 93,854 | 2,741 |
| Total: Attorney-General's Department | 94,338 | 3,225 |

Figure 4: Example of the Agency Resourcing Table and Special Accounts Table

ATTORNEY-GENERAL'S
Agency Resourcing—20YY-20ZZ
Estimated Actual—20XX-20YY

| Entity/Outcome/ Non-operating | Departmental | | Administered | | | | | Total | |
|--|---------------------------------------|---------------------------------------|------------------------------------|-----------------------------------|---------------------------------------|----------------|---------------------|----------------|------------------------------------|
| | Appropriation Bill No. 1 \$'000 | Appropriation Bill No. 2 \$'000 | Special Appropriation \$'000 | Special Accounts (b) \$'000 | Appropriation Bill No. 1 \$'000 | SPPs \$'000 | Other (c) \$'000 | | Special Appropriation \$'000 |
| Attorney-General's Department | | | | | | | | | |
| Outcome 1 | 222,339 | - | - | 421,610 | 380,202 | 3,214 | - | 3,225 | 1,073,203 |
| | 216,362 | - | - | 428,608 | 609,127 | 7,248 | - | 94,338 | 1,399,416 |
| Equity Injections | - | 8,383 | - | - | - | - | - | - | 8,383 |
| | - | 4,731 | - | - | - | - | - | - | 4,731 |
| Administered Assets and Liabilities | - | - | - | - | - | - | 1,530 | - | 1,530 |
| | - | - | - | - | - | - | 20,712 | - | 20,712 |
| Total | 222,339 | 8,383 | - | 421,610 | 380,202 | 3,214 | 1,530 | 3,225 | 1,083,116 |
| | 216,362 | 4,731 | - | 428,608 | 609,127 | 7,248 | 20,712 | 94,338 | 1,424,859 |
| PORTFOLIO | 2,656,582 | 83,500 | - | 618,374 | 397,162 | 3,214 | 1,530 | 13,525 | 4,186,074 |
| TOTAL | 2,628,962 | 140,953 | - | 633,448 | 622,137 | 7,248 | 20,712 | 105,288 | 4,613,183 |

(b) Amounts credited to a special account that were not appropriated to the entity by an annual Appropriation Act or another Act.
(c) Includes *New Administered Outcomes and administered assets and liabilities item*, within the meaning of Appropriation Bill No.2.

Budget Estimate—20YY-20ZZ
Estimated Actual—20XX-20YY

| | Opening Balance (\$'000) | Receipts (Non- Appropriated) (\$'000) | Receipts (Appropriated) (\$'000) | Payments (\$'000) | Adjustments (\$'000) | Closing Balance (\$'000) |
|---|--------------------------------|---|--|----------------------|-------------------------|--------------------------------|
| ATTORNEY-GENERAL'S PORTFOLIO | | | | | | |
| Attorney-General's Department | | | | | | |
| AGS Client Funds Special Account 2015 | - | - | 270,501 | - | -270,501 | - |
| | - | - | 267,823 | - | -267,823 | - |
| AGS Operational Special Account 2015 | 21,760 | 25,786 | 149,049 | - | -145,758 | 25,051 |
| | | | 142,066 | - | -146,092 | 21,760 |
| Services for Other Entities and Trust Moneys - Attorney General's Department Special Account | 21,398 | 20,731 | 2,060 | - | -21,581 | 1,877 |
| | | | 18,719 | - | -18,052 | 21,398 |
| Total: Attorney-General's Department | 43,158 | 46,517 | 421,610 | - | -437,840 | 26,928 |
| | | | 428,608 | - | -431,967 | 43,158 |