Aged Care Quality and Safety Commission

Entity resources and planned performance

# Aged Care Quality and Safety Commission

[Section 1: Entity overview and resources 134](#_Toc117406000)

[1.1 Strategic direction statement 134](#_Toc117406001)

[1.2 Entity resource statement 135](#_Toc117406002)

[1.3 Budget measures 136](#_Toc117406003)

[Section 2: Outcomes and planned performance 137](#_Toc117406004)

[2.1 Budgeted expenses and performance 137](#_Toc117406005)

[Section 3: Budgeted financial statements 142](#_Toc117406006)

[3.1 Budgeted financial statements 142](#_Toc117406007)

[3.2 Budgeted financial statements tables 143](#_Toc117406008)

## Section 1: Entity Overview and Resources

### 1.1 Strategic direction statement[[1]](#footnote-1)

The Aged Care Quality and Safety Commission (ACQSC) is the national regulator of Commonwealth subsidised aged care services. The ACQSC’s primary purpose is to protect and enhance the safety, health, wellbeing and quality of life of aged care consumers, promote aged care consumers’ confidence and trust in the provision of aged care services, and promote engagement with aged care consumers about the quality of their care and services.

The Commission applies the range of functions and powers available under the
*Aged Care Quality and Safety Commission Act 2018*, Aged Care Quality and Safety Commission Rules 2018 and the *Aged Care Act 1997*, including:

* informing consumers and their representatives about consumers’ right to quality and safe care and services
* approving providers of aged care
* educating and guiding providers on their responsibilities to deliver quality and safe care and services
* regulating aged care providers by accrediting residential services, conducting quality reviews with home services, and monitoring the quality of care and services
* regulating aged care workers and governing persons through monitoring compliance with the Code of Conduct for Aged Care and considering suitability of key personnel, including taking enforcement action such as making banning orders
* dealing with complaints or information given to the Commissioner about a provider’s responsibilities under the *Aged Care Act 1997* or funding agreement
* dealing with reportable incidents under the Serious Incident Response Scheme (SIRS)
* educating and guiding providers on their obligations under the Prudential Standards in relation to liquidity, records, governance and disclosure
* regulating aged care providers’ compliance with the Prudential Standards
* monitoring aged care providers’ financial viability and taking proactive engagement activity to build sector financial resilience
* responding to non-compliance by providers with their aged care responsibilities and taking regulatory and enforcement action as appropriate
* publishing data and insights on sector and provider performance.

These functions and powers enable the ACQSC to help manage risks in the aged care sector and respond appropriately to incidents and departures from expected performance or outcomes.

The ACQSC gives older Australians and their families a single point of contact when they want to raise a concern or access information about the performance of an aged care service against the relevant legislated standards or principles.

The ACQSC works under the *Aged Care Quality and Safety Commission Act 2018*, the Aged Care Quality and Safety Commission Rules 2018 and the *Aged Care Act 1997*.

### 1.2 Entity resource statement

Table 1.1 shows the total funding 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, refer to *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’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: ACQSC resource statement – Budget estimates for 2023–24 as at Budget May 2023

|  |  |  |
| --- | --- | --- |
|  | **2022–23 Estimated actual$'000** | **2023–24Estimate$'000** |
| **DEPARTMENTAL** |  |   |
| Prior year appropriation available | 97,306 | 93,600 |
| **Annual appropriations** |  |  |
| Ordinary annual services (a) |  |  |
| Departmental appropriation (b) (c) | 201,759 | 260,080 |
| s74 retained revenue receipts (d) | 22,962 | 11,255 |
| Departmental Capital Budget (e) | 1,844 | 1,905 |
| Other services (f) |  |   |
| Equity injection  | 3,025 | 850 |
| **Total departmental annual appropriations** | **229,590** | **274,090** |
| **Total departmental resourcing** | **326,896** | **367,690** |
| **Total resourcing for ACQSC** | **326,896** | **367,690** |
|  |  |  |
|   | **2022–23** | **2023–24** |
| **Average staffing level (number)** | 1,143 | 1,439 |

All figures are GST exclusive.

(a) Appropriation Bill (No. 1) 2023–24.

(b) $3.1 million will be received through the Annual Appropriation Bill (No. 3) 2022–23. The annual appropriations received from this Bill will be recognised in a future Portfolio Budget Statements but only after the Bills have received Royal Assent.

(c) Excludes $3.3 million subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(d) Estimated retained revenue receipts under section 74 of the PGPA Act.

(e) 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 within this chapter for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(f) Appropriation Bill (No. 2) 2023–24.

### 1.3 Budget measures

Budget measures in Part 1 relating to ACQSC are detailed in *Budget Paper No. 2* and are summarised below.

Table 1.2: ACQSC 2023–24 Budget measures

Part 1: Measures announced since the 2022–23 October Budget

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|   | Program | **2022–23$'000** | **2023–24$'000** | **2024–25$'000** | **2025–26$'000** | **2026–27$'000** |
| **Aged Care Regulatory Reform (a)** |
| Aged Care Quality and Safety Commission |  |  |  |  |
| Departmental payments | 1.1 | - | 73,415 | 4,272 | 2,869 | 2,893 |
| **Total payments** |  | **-** | **73,415** | **4,272** | **2,869** | **2,893** |
| **COVID-19 Aged Care Response (a)** |
| Aged Care Quality and Safety Commission |  |  |  |  |
| Departmental payments | 1.1 | 3,146 | 3,092 | - | - | - |
| **Total payments** |  | **3,146** | **3,092** | **-** | **-** | **-** |
| **Implementing Aged Care Reform – home care (a)** |
| Aged Care Quality and Safety Commission |  |  |  |  |
| Departmental payments | 1.1 | - | 1,977 | - | - | - |
| **Total payments** |  | **-** | **1,977** | **-** | **-** | **-** |

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) ACQSC is not the lead entity for this measure. Only the ACQSC impacts are shown in this table.

## 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 measures described in Portfolio Budget Statements will be read with broader information provided in an entity’s Corporate Plan and Annual Performance Statement – included in Annual Reports – to provide an entity’s complete performance story.

The ACQSC’s most recent Corporate Plan and Annual Performance Statement are available at: www.agedcarequality.gov.au/about-us/corporate-publications

### 2.1 Budgeted expenses and performance

**Outcome 1**

Protect and enhance the safety, health, wellbeing and quality of life of aged care consumers, including through effective engagement with them, regulation and education of Commonwealth-funded aged care service providers and resolution of aged care complaints.

#### Program contributing to Outcome 1

**Program 1.1: Quality Aged Care Services**

#### Linked programs

| Other Commonwealth entities that contribute to Outcome 1 |
| --- |
| Department of Health and Aged Care |
| Program 3.3: Aged Care QualityThe Department of Health and Aged Care has policy responsibility for ageing and aged care, including the regulatory framework. |

*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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2022–23 Estimated actual$'000** | **2023–24 Budget $'000** | **2024–25 Forward estimate$'000** | **2025–26 Forward estimate$'000** | **2026–27 Forward estimate$'000** |
| **Program 1.1: Quality Aged Care Services** |
| Departmental expenses |  |   |  |  |  |
| Departmental appropriation (a) | 223,693 | 273,713 | 193,484 | 190,267 | 192,477 |
| Expenses not requiring appropriation in the budgetyear (b) | 6,748 | 9,323 | 11,167 | 11,186 | 11,999 |
| Operating deficit (surplus) | (1,294) | - | - | - | - |
| **Total for Program 1.1** | **229,147** | **283,036** | **204,651** | **201,453** | **204,476** |
| **Total expenses for Outcome 1** | **229,147** | **283,036** | **204,651** | **201,453** | **204,476** |
|   |  |  |  |  |  |
|  | **2022–23** | **2023–24** |  |  |  |
| **Average staffing level (number)** | 1,143 | 1,439 |  |  |  |

(a) Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1)' and 'Revenue from independent sources (s74)'.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.

#### Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2023–24 Budget measures that have created new programs or materially changed existing programs are provided.

Table 2.1.2: Performance measures for the ACQSC

|  |
| --- |
| Outcome 1 |
| Protect and enhance the safety, health, wellbeing and quality of life of aged care consumers, including through effective engagement with them, regulation and education of Commonwealth-funded aged care service providers and resolution of aged care complaints. |
| Program Objective – Program 1.1: Quality Aged Care Services |
| Protect and enhance the safety, health, wellbeing and quality of life of aged care consumers, and build confidence and trust in the provision of aged care services. Empower consumers and promote best practice service provision. |
| Key Activities |
| * Protect the safety, health, wellbeing, and quality of life of aged care consumers through our regulatory activities and decisions.
* Contribute to enhancing confidence and trust in the aged care system, empowering consumers and promoting best practice service provision through engagement, information and education.
* Contribute to aged care reform through our regulatory activities, including quality and safety, sector workforce, and governance in aged care.
 |

| Performance Measures |
| --- |
| Monitor aged care service providers’ compliance against the aged care standards. |
| Current Year2022–23 Expected Performance Results | Budget Year2023–24 Planned Performance Results | Forward Estimates2024–27 Planned Performance Results |
| The ACQSC expects to conduct over 1,900 site audits on residential aged care services, and over 700 quality audits on home service providers. These audits will be supplemented with assessment contacts (both on and off-site) to support continuous improvement of the sector.The ACQSC expects to complete over 2,500 assessment contacts to monitor and assess the performance of providers to support regulatory oversight. | Assess residential aged care services and home services providers against the aged care standards in accordance with legislative timeframes, and target compliance monitoring to areas of identified risk.Conduct over 1,250 audits of aged care services.Complete over 2,500 assessment contacts to monitor and assess the performance of providers to support regulatory oversight. | Take appropriate action to assess residential aged care services and home services providers against the aged care standards in accordance with legislative timeframes, and target compliance monitoring to areas of identified risk, in accordance with reforms to the *Aged Care Act 1997* and the accreditation model. |

|  |
| --- |
| Provide an efficient, effective and accessible complaint handling service.[[2]](#footnote-2) |
| Current Year2022–23 Expected Performance Result | Budget Year2023–24 Planned Performance Result | Forward Estimates2024–27 Planned Performance Result |
| 60% of complaints about aged care service providers were resolved within 60 days. | 80% of complaints and enquiries with the Commission will be finalised within published service standards.65% of complainant and provider survey responses have an overall rating of satisfied or higher in line with published service standards. | As per 2023–24. |
| Protect the safety, wellbeing, and interests of Commonwealth-subsidised aged care consumers through regulatory activities. |
| Current Year2022–23 Expected Performance Results | Budget Year2023–24 Planned Performance Results | Forward Estimates2024–27 Planned Performance Results |
| Appropriate action was taken to address non-compliance with approved provider responsibilities under the *Aged Care Act 1997.*The ACQSC expects to have issued: * 400 direction notices
* 330 non-compliance notices
* 70 sanctions
* 25 notices to agree.
 | Take appropriate action to address non-compliance with approved provider responsibilities under the *Aged Care Act 1997.* | As per 2023–24. |
| Material changes to Program 1.1 resulting from the following measures:There are no material changes to Program 1.1 resulting from measures. |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023–24 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

This section is not applicable to the ACQSC.

#### 3.1.2 Explanatory notes and analysis of Budgeted financial statements

**Departmental**

The ACQSC is the national regulator of Commonwealth subsidised aged care services.

The ACQSC is primarily funded by appropriations and generates own-source revenue by providing accreditation audits and training opportunities to aged care providers and by cost recovering new provider application fees.

Resources are provided to the ACQSC to:

* support an extensive program of work to ready both the sector and the regulator for the implementation of a new rights-based, person-centred Aged Care Act which will include a new regulatory framework.
* support regulatory activities and enquiries associated with the Star Ratings System, which will improve accountability and transparency of approved aged care service providers and improve quality of care and safety for older Australians receiving care services.
* improve food and nutrition in aged care through the development and promotion of new dietary guidelines along with a compliance program to ensure aged care providers meet food and nutrition standards.
* develop and deliver sector education on the 24/7 registered nurse requirements and undertake associated regulatory activities.

Additional appropriations have been provided to:

* commence monitoring aged care providers for financial viability risk and to engage in consultation and other preparatory activities to expand the ACQSC’s role in financial and prudential regulation.
* support the regulation of additional home care packages.
* continue the reaccreditation site audit program under the current cost recovery arrangements and through the utilisation of additional capacity via third party providers.
* work with the Department of Health and Aged Care and other relevant agencies on the development of an appropriate funding model for regulatory activities into the future.

In this context, the ACQSC workforce, and associated costs and provisions, continue to grow to enable the ACQSC to deliver on its purpose.

### 3.2 Budgeted financial statements tables

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **2022–23 Estimated actual$'000** | **2023–24 Budget $'000** | **2024–25 Forward estimate$'000** | **2025–26 Forward estimate$'000** | **2026–27 Forward estimate$'000** |
| **EXPENSES** |  |   |   |  |  |
| Employee benefits | 131,576 | 182,643 | 160,141 | 164,979 | 168,172 |
| Supplier expenses | 90,703 | 90,396 | 32,733 | 24,736 | 23,783 |
| Depreciation and amortisation | 6,694 | 9,269 | 11,113 | 11,132 | 11,939 |
| Interest on RoU | 158 | 712 | 664 | 606 | 582 |
| Other expenses | 16 | 16 | - | - | - |
| **Total expenses** | **229,147** | **283,036** | **204,651** | **201,453** | **204,476** |
| **LESS:**  |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 22,962 | 19,271 | 19,351 | 16,150 | 16,014 |
| **Total revenue** | **22,962** | **19,271** | **19,351** | **16,150** | **16,014** |
| **Gains** |  |  |  |  |  |
| Other | 54 | 54 | 54 | 54 | 60 |
| **Total gains** | **54** | **54** | **54** | **54** | **60** |
| **Total own-source income** | **23,016** | **19,325** | **19,405** | **16,204** | **16,074** |
| **Net cost of (contribution by) services**  | **206,131** | **263,711** | **185,246** | **185,249** | **188,402** |
| Revenue from Government | 204,905 | 260,080 | 179,766 | 179,910 | 182,444 |
| **Surplus (Deficit)** | **(1,226)** | **(3,631)** | **(5,480)** | **(5,339)** | **(5,958)** |
| **Surplus (Deficit) attributable to the Australian Government** | **(1,226)** | **(3,631)** | **(5,480)** | **(5,339)** | **(5,958)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation reserves | - | - | - | - | - |
| **Total other comprehensive income (loss)** | **-** | **-** | **-** | **-** | **-** |
| **Total comprehensive income (loss) attributable to the Australian Government** | **(1,226)** | **(3,631)** | **(5,480)** | **(5,339)** | **(5,958)** |

**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** |
|   | **2022–23 Estimated actual$'000** | **2023–24 Budget $'000** | **2024–25 Forward estimate$'000** | **2025–26 Forward estimate$'000** | **2026–27 Forward estimate$'000** |
| **Total comprehensive income (loss) attributable to the Australian Government** | **(1,226)** | **(3,631)** | **(5,480)** | **(5,339)** | **(5,958)** |
| plus non-appropriated expenses depreciation and amortisation expenses | 2,025 | 4,915 | 5,608 | 5,766 | 6,669 |
| plus depreciation and amortisation expenses for RoU | 4,669 | 4,354 | 5,505 | 5,366 | 5,270 |
| less lease principal repayments | (4,174) | (5,638) | (5,633) | (5,793) | (5,981) |
| **Total comprehensive income (loss) attributable to the agency** | **1,294** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **2022–23 Estimated actual$'000** | **2023–24 Budget $'000** | **2024–25 Forward estimate$'000** | **2025–26 Forward estimate$'000** | **2026–27 Forward estimate$'000** |
| **ASSETS** |   |   |   |   |   |
| **Financial assets** |  |   |  |  |  |
| Cash and cash equivalents | 3,971 | 3,871 | 3,550 | 5,001 | 5,736 |
| Receivables | 96,952 | 77,173 | 74,913 | 74,769 | 74,882 |
| **Total financial assets** | **100,923** | **81,044** | **78,463** | **79,770** | **80,618** |
| **Non-financial assets** |  |   |  |  |  |
| Land and buildings | 26,811 | 32,466 | 25,471 | 20,501 | 21,885 |
| Property, plant and equipment | 2,162 | 2,323 | 2,691 | 2,175 | 1,586 |
| Intangibles | 3,277 | 3,283 | 2,453 | 1,740 | 405 |
| Other | - | 1,100 | 1,100 | 1,100 | 1,100 |
| **Total non-financial assets** | **32,250** | **39,172** | **31,715** | **25,516** | **24,976** |
| **Total assets** | **133,173** | **120,216** | **110,178** | **105,286** | **105,594** |
| **LIABILITIES** |  |   |  |  |  |
| **Payables** |  |   |  |  |  |
| Suppliers | 14,060 | 4,950 | 4,567 | 4,022 | 5,079 |
| Other payables | 17,441 | 9,425 | 7,425 | 8,616 | 9,310 |
| **Total payables** | **31,501** | **14,375** | **11,992** | **12,638** | **14,389** |
| **Interest bearing liabilities** |  |   |  |  |  |
| Leases | 23,500 | 25,003 | 20,118 | 17,310 | 19,666 |
| **Total interest bearing liabilities** | **23,500** | **25,003** | **20,118** | **17,310** | **19,666** |
| **Provisions** |  |   |  |  |  |
| Employees | 21,278 | 24,804 | 25,430 | 26,651 | 26,840 |
| Other provisions | 757 | 773 | 773 | 158 | 158 |
| **Total provisions** | **22,035** | **25,577** | **26,203** | **26,809** | **26,998** |
| **Total liabilities** | **77,036** | **64,955** | **58,313** | **56,757** | **61,053** |
| **Net assets** | **56,137** | **55,261** | **51,865** | **48,529** | **44,541** |
| **EQUITY** |  |   |  |  |  |
| Contributed equity | 27,084 | 29,839 | 31,923 | 33,926 | 35,896 |
| Reserves | 106 | 106 | 106 | 106 | 106 |
| Retained surpluses or (accumulated deficits) | 28,947 | 25,316 | 19,836 | 14,497 | 8,539 |
| **Total equity** | **56,137** | **55,261** | **51,865** | **48,529** | **44,541** |

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023–24)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Retained earnings $'000** | **Asset revaluation reserve $'000** | **Contributed equity/capital $'000** | **Total equity $'000** |
| **Opening balance as at 1 July 2023** |  |  |  |  |
| Balance carried forward from previous period | 28,947 | 106 | 27,084 | **56,137** |
| Surplus (deficit) for the period | (3,631) | - | - | **(3,631)** |
| Equity injection - Bill 2 | - | - | 850 | **850** |
| Capital budget - Bill 1 (DCB) | - | - | 1,905 | **1,905** |
| **Estimated closing balance as at 30 June 2024** | **25,316** | **106** | **29,839** | **55,261** |

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2022–23 Estimated actual$'000** | **2023–24 Budget $'000** | **2024–25 Forward estimate$'000** | **2025–26 Forward estimate$'000** | **2026–27 Forward estimate$'000** |
| **OPERATING ACTIVITIES** |  |   |  |  |  |
| **Cash received** |  |   |  |  |  |
| Appropriations | 209,905 | 279,859 | 182,026 | 177,730 | 183,999 |
| Goods and services | 22,962 | 11,255 | 17,351 | 17,884 | 16,225 |
| Net GST received | 2,150 | 7,428 | 5,540 | 4,792 | 4,457 |
| **Total cash received** | **235,017** | **298,542** | **204,917** | **200,406** | **204,681** |
| **Cash used** |  |   |  |  |  |
| Employees | 131,576 | 179,117 | 159,515 | 163,758 | 167,983 |
| Cash to the OPA | 1,294 | - | - | - | - |
| Suppliers | 92,799 | 107,980 | 38,602 | 28,798 | 28,308 |
| Interest payments on lease liability | 158 | 712 | 664 | 606 | 582 |
| **Total cash used** | **225,827** | **287,809** | **198,781** | **193,162** | **196,873** |
| **Net cash from (or used by) operating activities** | **9,190** | **10,733** | **6,136** | **7,244** | **7,808** |
| **INVESTING ACTIVITIES** |  |   |  |  |  |
| **Cash received** |  |   |  |  |  |
| Lease incentive received | - | - | - | - | - |
| Proceeds from sales of property, plant and equipment | - | - | - | - | - |
| **Total cash received** | **-** | **-** | **-** | **-** | **-** |
| **Cash used** |  |   |  |  |  |
| Purchase of property, plant and equipment | 9,869 | 7,950 | 2,908 | 2,003 | 3,062 |
| **Total cash used** | **9,869** | **7,950** | **2,908** | **2,003** | **3,062** |
| **Net cash from (or used by) investing activities** | **(9,869)** | **(7,950)** | **(2,908)** | **(2,003)** | **(3,062)** |
| **FINANCING ACTIVITIES** |  |   |  |  |  |
| **Cash received** |  |   |  |  |  |
| Capital budget - Bill 1 (DCB) | 4,869 | 2,755 | 2,084 | 2,003 | 1,970 |
| **Total cash received** | **4,869** | **2,755** | **2,084** | **2,003** | **1,970** |
| **Cash used** |  |   |  |  |  |
| Lease principal repayments | 4,174 | 5,638 | 5,633 | 5,793 | 5,981 |
| **Total cash used** | **4,174** | **5,638** | **5,633** | **5,793** | **5,981** |
| **Net cash from (or used by) financing activities** | **695** | **(2,883)** | **(3,549)** | **(3,790)** | **(4,011)** |
| **Net increase (or decrease) in cash held** | **16** | **(100)** | **(321)** | **1,451** | **735** |
| Cash and cash equivalents at the beginning of the reporting period | 3,955 | 3,971 | 3,871 | 3,550 | 5,001 |
| **Cash and cash equivalents at the end of the reporting period** | **3,971** | **3,871** | **3,550** | **5,001** | **5,736** |

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

OPA = Official Public Account

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **2022–23 Estimated actual$'000** | **2023–24 Budget $'000** | **2024–25 Forward estimate$'000** | **2025–26 Forward estimate$'000** | **2026–27 Forward estimate$'000** |
| **CAPITAL APPROPRIATIONS** |   |   |  |   |   |
| Capital budget - Bill 1 (DCB) | 1,844 | 1,905 | 1,934 | 1,953 | 1,970 |
| Equity injections - Bill 2 | 3,025 | 850 | 150 | 50 | - |
| **Total capital appropriations** | **4,869** | **2,755** | **2,084** | **2,003** | **1,970** |
| **Total new capital appropriations represented by:** |   |   |  |   |   |
| Purchase of non-financial assets | 4,869 | 2,755 | 2,084 | 2,003 | 1,970 |
| Other items | - | - | - | - | - |
| **Total items** | **4,869** | **2,755** | **2,084** | **2,003** | **1,970** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |   |  |  |   |   |
| Funded by capital appropriations- equity injection (a) | 3,025 | 850 | 150 | 50 | - |
| Funded by capital appropriation - DCB (b) | 1,844 | 1,905 | 1,934 | 1,953 | 1,970 |
| Funded internally from departmental resources | 5,000 | 5,195 | 824 | - | 1,092 |
| **Total acquisitions of non-financial assets** | **9,869** | **7,950** | **2,908** | **2,003** | **3,062** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 9,869 | 7,950 | 2,908 | 2,003 | 3,062 |
| **Total cash used to acquire assets** | **9,869** | **7,950** | **2,908** | **2,003** | **3,062** |

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

(a) Includes both current Bill 2 and prior Act 2, 4, 6 appropriations.

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' DCB.

**Table 3.6: Statement of departmental asset movements
(Budget year 2023–24)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Buildings $'000** | **Property,plant and equipment $'000** | **Intangibles $'000** | **Total $'000** |
| **As at 1 July 2023** |  |  |  |  |
| Gross book value  | 5,000  | 6,097  | 7,114  | **18,211**  |
| Gross book value - RoU | 31,242  | 681  | -  | **31,923**  |
| Accumulated depreciation/ amortisation and impairment | (500) | (3,985) | (3,837) | **(8,322)** |
| Accumulated depreciation/ amortisation and impairment - RoU | (8,931) | (631) | -  | **(9,562)** |
| **Opening net book balance** | **26,811**  | **2,162**  | **3,277**  | **32,250**  |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |
| Funded by capital appropriations - equity injection (a) | -  | -  | 850  | **850**  |
| Funded by capital appropriations - DCB (b) | -  | 1,905  | -  | **1,905**  |
| By purchase - internally funded | 5,100  | 95  | -  | **5,195**  |
| By purchase - RoU | 7,141  | -  | -  | **7,141**  |
| **Total additions** | **12,241**  | **2,000**  | **850**  | **15,091**  |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | (2,398) | (1,673) | (844) | **(4,915)** |
| Depreciation/amortisation expense - RoU | (4,188) | (166) | -  | **(4,354)** |
| **Total other movements** | **(6,586)** | **(1,839)** | **(844)** | **(9,269)** |
| **As at 30 June 2024** |  |  |  |  |
| Gross book value | 10,100  | 8,097  | 7,964  | **26,161**  |
| Gross book value - RoU | 38,383  | 681  | -  | **39,064**  |
| Accumulated depreciation/ amortisation and impairment | (2,898) | (5,658) | (4,681) | **(13,237)** |
| Accumulated depreciation/ amortisation and impairment - RoU | (13,119) | (797) | -  | **(13,916)** |
| **Closing net book balance** | **32,466**  | **2,323**  | **3,283**  | **38,072**  |

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

RoU = Right-of-Use asset

(a) Includes both current Bill 2 and prior Act 2, 4, 6 appropriations.

(b) Does not include annual finance lease costs. Includes purchases from current and prior years' DCB.

1. For more information about the strategic direction of the ACQSC, refer to the current Corporate Plan, available at: www.agedcarequality.gov.au/about-us/corporate-publications [↑](#footnote-ref-1)
2. This performance measure has been revised for the 2023–24 Portfolio Budget Statement to better reflect the way complaints are measured and reported on by the Aged Care Quality and Safety Commission. Rather than a single target for all aggregated complaints, the new measure distinguishes between categories of complaints consistent with published service standards as well as measuring and assessing complainant satisfaction. Further information will be available in the Aged Care Quality and Safety Commission’s 2023–24 Corporate Plan and on the Commission website. [↑](#footnote-ref-2)