Aged Care Quality and  
 Safety Commission

Entity resources and planned performance

# Aged Care Quality and Safety Commission

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# Aged Care Quality and Safety Commission

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement[[1]](#footnote-2)

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 older Australians receiving aged care services, promote aged care consumers’ confidence and trust in the provision of aged care services, and promote engagement with older Australians 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 older Australians receiving aged care services 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
* 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 about the performance of an aged care service against the relevant legislated standards or principles.

### 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 *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 1’ tables 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: ACQSC resource statement – Budget estimates for 2024–25 as at Budget May 2024

|  |  |  |
| --- | --- | --- |
|  | **2023–24 Estimated  actual $'000** | **2024–25 Estimate  $'000** |
| **DEPARTMENTAL** |  |  |
| Prior year appropriation available | 94,997 | 82,234 |
| **Annual appropriations** |  |  |
| Ordinary annual services (a) |  |  |
| Departmental appropriation (b) | 282,821 | 312,968 |
| s74 retained revenue receipts (c) | 18,271 | 17,351 |
| Departmental Capital Budget (d) | 1,905 | 1,932 |
| Other services (e) |  |  |
| Equity injection | 850 | 150 |
| **Total departmental annual appropriations** | **303,847** | **332,401** |
| **Total departmental resourcing** | **398,844** | **414,635** |
| **Total resourcing for ACQSC** | **398,844** | **414,635** |
|  |  |  |
|  | **2023–24** | **2024–25** |
| **Average staffing level (number)** | 1,313 | 1,590 |

All figures are GST exclusive.

(a) Appropriation Bill (No. 1) 2024–25.

(b) 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).

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

(d) 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'.

(e) Appropriation Bill (No. 2) 2024–25.

1.3 Budget measures

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

Table 1.2: ACQSC 2024–25 Budget measures

**Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Program** | **2023–24 $'000** | **2024–25 $'000** | **2025–26 $'000** | **2026–27 $'000** | **2027–28 $'000** |
| **Improving Aged Care Support (a)** | | | | | | |
| Aged Care Quality and Safety Commission | | |  |  |  |  |
| Departmental payments | 1.1 | - | 97,527 | 3,520 | - | - |
| **Total payments** |  | **-** | **97,527** | **3,520** | **-** | **-** |
| **Savings from External Labour - extension (a)** | | | | | | |
| Aged Care Quality and Safety Commission | | |  |  |  |  |
| Departmental payments | 1.1 | - | (320) | (321) | (156) | (1,067) |
| **Total payments** |  | **-** | **(320)** | **(321)** | **(156)** | **(1,067)** |

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 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 ACQSC can be found at:  [www.agedcarequality.gov.au/about-us/corporate-documents#corporate-plans](https://www.agedcarequality.gov.au/about-us/corporate-documents#corporate-plans)  The most recent Annual Performance Statements can be found at:  www.agedcarequality.gov.au/about-us/corporate-documents#annual-reports |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1  Protect and enhance the safety, health, wellbeing and quality of life of older Australians receiving aged care services, 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 Quality**  The 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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2023–24 Estimated actual $'000** | | **2024–25 Budget   $'000** | **2025–26 Forward estimate $'000** | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **Program 1.1: Quality Aged Care Services** | |
| Departmental expenses |  | |  |  |  |  |
| Departmental appropriation (a) | 296,454 | | 326,686 | 232,499 | 198,882 | 198,804 |
| Expenses not requiring appropriation in the budget year (b) | 10,968 | | 11,751 | 12,754 | 15,033 | 12,687 |
| Operating deficit (surplus) | - | | - | - | - | - |
| **Total for Program 1.1** | **307,422** | | **338,437** | **245,253** | **213,915** | **211,491** |
| **Total expenses for Outcome 1** | **307,422** | | **338,437** | **245,253** | **213,915** | **211,491** |
|  |  | |  |  |  |  |
|  | **2023–24** | | **2024–25** |  |  |  |
| **Average staffing level (number)** | 1,313 | | 1,590 |  |  |  |

(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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

**Table 2.1.2: Performance measures for Outcome 1**

|  |  |
| --- | --- |
| **Outcome 1**  Protect and enhance the safety, health, wellbeing and quality of life of older Australians receiving aged care services, including through effective engagement with them, regulation and education of Commonwealth-funded aged care service providers and resolution of aged care complaints. | |
| **Program 1.1: Quality Aged Care Services**  Protect and enhance the safety, health, wellbeing and quality of life of older Australians receiving government subsidised aged care services, and build confidence and trust in the provision of aged care services. Empower older people to be partners in the design of their care and promote best practice service provision. | |
| **Key Activities** | 1. Uphold and protect the safety, health, wellbeing, and quality of life of older people receiving aged care services through our regulatory activities and decisions. 2. Contribute to enhancing confidence and trust in the aged care system, empowering older people and promoting best practice service provision through engagement, information and education, and effective resolution of aged care complaints. 3. Contribute to aged care reform through our regulatory activities, including quality and safety, financial and prudential compliance, sector workforce, and governance in aged care. |

|  |  |  |
| --- | --- | --- |
| **Program 1.1: Quality Aged Care Services** | | |
| **Year** | **Performance Measure** | **Expected Performance Results** |
| Current Year 2023–24 | Monitor aged care service providers’ compliance against the aged care standards. | The ACQSC expects to:   * 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. |
| **Year** | **Performance Measure** | **Planned Performance Results** |
| Budget Year 2024–25 | Enable access for older people to receive high quality and safe care through regulating the entry, exit and ongoing suitability of providers and workers delivering government-subsidised aged care services. | Conduct 1,370 audits of aged care services, comprising 730 site audits and 640 quality audits. |
| Forward Estimates 2025–28 | As per 2024–25 | As per 2024–25 |

|  |  |  |
| --- | --- | --- |
| **Program 1.1: Quality Aged Care Services** | | |
| **Year** | **Performance Measure** | **Expected Performance Results** |
| Current Year 2023–24 | Provide an efficient, effective and accessible complaint handling service. | The ACSQC expects to have:   * 76% of enquiries finalised in 7 days * 66% of complaints finalised within 60 days * 68% of complainant and provider survey responses with an overall rating of satisfied or higher. |
| **Year** | **Performance Measure** | **Planned Performance Results** |
| Budget Year 2024–25 | Protect and improve the quality, safety and experience of older people receiving care through an efficient and effective complaint-handling service, management of serious incidents and the processing of provider reporting and notifications. | 80% of complaints are resolved within published service standards.  80% of enquiries are responded to within published service standards.  65% of complainant and provider survey responses have an overall rating of satisfied or higher with the complaints process in line with published service standards. |
| Forward Estimates 2025–28 | As per 2024–25 | As per 2024–25 |

|  |  |  |
| --- | --- | --- |
| **Program 1.1: Quality Aged Care Services** | | |
| **Year** | **Performance Measure** | **Expected Performance Results** |
| Current Year 2023–24 | Protect the safety, wellbeing, and interests of Commonwealth-subsidised aged care consumers through regulatory activities. | The ACQSC undertook risk-informed and proportionate actions to address non-compliance with approved provider responsibilities under the *Aged Care Act 1997.*  The ACQSC detects potential risks to aged care consumers utilising its intelligence and analytics capabilities and information it receives through, for example, complaints, SIRS and monitoring and assessment activities.  Based on the risks posed to consumers, the ACQSC:   * undertakes targeted supervision to monitor provider rectification of discrete lower risk non-compliance * initiates Case Management of providers requiring additional supervision, support and direction to address non-compliance posing a higher risk to consumers * takes escalatory action supported by its central case coordination function to manage risks to consumers where required regulatory action has the potential for an approved provider to exit the sector.   In support of its detection and response to non-compliance, the ACQSC expects to have:   * actively supervised through case management an average of 70 providers at any one time * case coordinated an average of 10 providers at any one time that were under Heightened Supervision due to regulatory risk posed to consumers and/or the sector * delivered 97 Prudential Audits, 4 Prudential Targeted Reviews, and 54 Home Care Pricing Audits * published 15 new Financial and Prudential Education and Awareness Products. |
| **Year** | **Performance Measure** | **Planned Performance Results** |
| Budget Year 2024–25 | Respond to risks in aged care service delivery, support provider compliance and take enforcement actions where necessary. | Decrease in year-on-year  non-compliance by provider cohort. |
| Forward Estimates 2025–28 | As per 2024–25 | As per 2024–25 |
| Material changes to Program 1.1 resulting from 2024–25 Budget Measures: Nil | | |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2024–25 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 Resources**

The Aged Care Quality and Safety Commission (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 by cost recovering new provider application fees.

Resources are provided to the ACQSC to:

* support the continuation of the independent Complaints Commissioner function and the continued delivery of prudential regulation activities.
* undertake critical internal governance uplift activities, in line with the recommendations of the Final Report of the Independent Capability Review of the Aged Care Quality and Safety Commission, and to continue the reaccreditation site audit program under the current cost recovery arrangements.
* support the continuation of a program of work to ready both the sector and the ACQSC for the implementation of a new rights-based, person-centred Aged Care Act and the associated new regulatory framework.
* support the regulation of additional Home Care Packages.
* continue essential enhancements to, and integration of, critical ACQSC digital systems to align with the implementation of the new Aged Care Act and regulatory framework.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2023–24 Estimated actual $'000** | **2024–25 Budget   $'000** | **2025–26 Forward estimate $'000** | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 187,633 | 210,113 | 177,201 | 173,374 | 176,283 |
| Supplier expenses | 108,147 | 115,979 | 54,762 | 24,996 | 22,001 |
| Depreciation and amortisation | 10,914 | 11,681 | 12,684 | 14,963 | 12,617 |
| Interest on RoU | 712 | 664 | 606 | 582 | 590 |
| Other expenses | 16 | - | - | - | - |
| **Total expenses** | **307,422** | **338,437** | **245,253** | **213,915** | **211,491** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 19,271 | 19,351 | 16,150 | 16,014 | 16,015 |
| **Total revenue** | **19,271** | **19,351** | **16,150** | **16,014** | **16,015** |
| **Gains** |  |  |  |  |  |
| Other | 54 | 70 | 70 | 70 | 70 |
| **Total gains** | **54** | **70** | **70** | **70** | **70** |
| **Total own-source income** | **19,325** | **19,421** | **16,220** | **16,084** | **16,085** |
| **Net cost of (contribution by) services** | **288,097** | **319,016** | **229,033** | **197,831** | **195,406** |
| Revenue from Government | 282,821 | 312,968 | 222,142 | 188,849 | 188,779 |
| **Surplus (Deficit)** | **(5,276)** | **(6,048)** | **(6,891)** | **(8,982)** | **(6,627)** |
| **Surplus (Deficit) attributable to the Australian Government** | **(5,276)** | **(6,048)** | **(6,891)** | **(8,982)** | **(6,627)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation reserves | - | - | - | - | - |
| **Total other comprehensive income (loss)** | **-** | **-** | **-** | **-** | **-** |
| **Total comprehensive income (loss) attributable to the Australian Government** | **(5,276)** | **(6,048)** | **(6,891)** | **(8,982)** | **(6,627)** |

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** | | |
|  | **2023–24 Estimated actual $'000** | **2024–25 Budget   $'000** | | **2025–26 Forward estimate $'000** | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **Total comprehensive income (loss) attributable to the Australian Government** | **(5,276)** | **(6,048)** | | **(6,891)** | **(8,982)** | **(6,627)** |
| plus non-appropriated expenses depreciation and amortisation expenses | 4,175 | 4,755 | | 5,161 | 5,773 | 3,427 |
| plus depreciation and amortisation expenses for RoU | 6,739 | 6,926 | | 7,523 | 9,190 | 9,190 |
| less lease principal repayments | (5,638) | (5,633) | | (5,793) | (5,981) | (5,990) |
| **Total comprehensive income (loss) attributable to the agency** | **-** | **-** | | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2023–24 Estimated actual $'000** | **2024–25 Budget   $'000** | **2025–26 Forward estimate $'000** | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 1,603 | 1,282 | 3,293 | 4,028 | 4,315 |
| Receivables | 85,050 | 82,790 | 82,646 | 82,759 | 82,469 |
| **Total financial assets** | **86,653** | **84,072** | **85,939** | **86,787** | **86,784** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 31,017 | 25,443 | 18,547 | 17,761 | 7,238 |
| Property, plant and equipment | 9,194 | 8,151 | 5,984 | 3,538 | 3,558 |
| Intangibles | 638 | 537 | 532 | 194 | 65 |
| Other | 4,433 | 4,433 | 4,433 | 4,433 | 4,500 |
| **Total non-financial assets** | **45,282** | **38,564** | **29,496** | **25,926** | **15,361** |
| **Total assets** | **131,935** | **122,636** | **115,435** | **112,713** | **102,145** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 2,253 | 3,179 | 1,325 | 2,382 | 2,284 |
| Other payables | 8,832 | 6,832 | 8,023 | 8,717 | 8,168 |
| **Total payables** | **11,085** | **10,011** | **9,348** | **11,099** | **10,452** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 28,602 | 23,717 | 20,909 | 23,265 | 17,275 |
| **Total interest bearing liabilities** | **28,602** | **23,717** | **20,909** | **23,265** | **17,275** |
| **Provisions** |  |  |  |  |  |
| Employees | 28,892 | 29,518 | 30,739 | 30,928 | 31,639 |
| Other provisions | 197 | 197 | 142 | 142 | 142 |
| **Total provisions** | **29,089** | **29,715** | **30,881** | **31,070** | **31,781** |
| **Total liabilities** | **68,776** | **63,443** | **61,138** | **65,434** | **59,508** |
| **Net assets** | **63,159** | **59,193** | **54,297** | **47,279** | **42,637** |
| **EQUITY** |  |  |  |  |  |
| Contributed equity | 26,539 | 28,621 | 30,616 | 32,580 | 34,565 |
| Reserves | 106 | 106 | 106 | 106 | 106 |
| Retained surpluses or (accumulated deficits) | 36,514 | 30,466 | 23,575 | 14,593 | 7,966 |
| **Total equity** | **63,159** | **59,193** | **54,297** | **47,279** | **42,637** |

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Retained earnings   $'000** | **Asset revaluation reserve  $'000** | **Contributed equity/ capital  $'000** | **Total  equity   $'000** |
| **Opening balance as at 1 July 2024** |  |  |  |  |
| Balance carried forward from previous period | 36,514 | 106 | 26,539 | **63,159** |
| Surplus (deficit) for the period | (6,048) | - | - | **(6,048)** |
| Equity injection - Bill 2 | - | - | 150 | **150** |
| Capital budget - Bill 1 (DCB) | - | - | 1,932 | **1,932** |
| **Estimated closing balance as at  30 June 2025** | **30,466** | **106** | **28,621** | **59,193** |

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)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2023–24 Estimated actual $'000** | **2024–25 Budget   $'000** | **2025–26 Forward estimate $'000** | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 295,584 | 315,228 | 219,962 | 190,404 | 188,510 |
| Goods and services | 18,271 | 17,351 | 17,884 | 16,225 | 15,824 |
| Net GST received | 10,841 | 10,540 | 4,792 | 4,457 | 4,562 |
| **Total cash received** | **324,696** | **343,119** | **242,638** | **211,086** | **208,896** |
| **Cash used** |  |  |  |  |  |
| Employees | 184,107 | 209,487 | 175,980 | 173,185 | 176,158 |
| Cash to the OPA | - | - | - | - | - |
| Suppliers | 129,144 | 125,523 | 58,248 | 29,511 | 27,596 |
| Interest payments on lease liability | 712 | 664 | 606 | 582 | 590 |
| **Total cash used** | **313,963** | **335,674** | **234,834** | **203,278** | **204,344** |
| **Net cash from (or used by) operating activities** | **10,733** | **7,445** | **7,804** | **7,808** | **4,552** |
| **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 | 7,950 | 4,215 | 1,995 | 3,056 | 1,985 |
| **Total cash used** | **7,950** | **4,215** | **1,995** | **3,056** | **1,985** |
| **Net cash from (or used by) investing activities** | **(7,950)** | **(4,215)** | **(1,995)** | **(3,056)** | **(1,985)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Capital budget - Bill 1 (DCB) | 2,755 | 2,082 | 1,995 | 1,964 | 3,710 |
| **Total cash received** | **2,755** | **2,082** | **1,995** | **1,964** | **3,710** |
| **Cash used** |  |  |  |  |  |
| Lease principal repayments | 5,638 | 5,633 | 5,793 | 5,981 | 5,990 |
| **Total cash used** | **5,638** | **5,633** | **5,793** | **5,981** | **5,990** |
| **Net cash from (or used by) financing activities** | **(2,883)** | **(3,551)** | **(3,798)** | **(4,017)** | **(2,280)** |
| **Net increase (or decrease) in cash held** | **(100)** | **(321)** | **2,011** | **735** | **287** |
| Cash and cash equivalents at the beginning of the reporting period | 1,703 | 1,603 | 1,282 | 3,293 | 4,028 |
| **Cash and cash equivalents at the end of the reporting period** | **1,603** | **1,282** | **3,293** | **4,028** | **4,315** |

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

DCB = Departmental Capital Budget

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2023–24 Estimated actual $'000** | **2024–25 Budget   $'000** | **2025–26 Forward estimate $'000** | **2026–27 Forward estimate $'000** | **2027–28 Forward estimate $'000** |
| **CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Bill 1 (DCB) | 1,905 | 1,932 | 1,945 | 1,964 | 1,985 |
| Equity injections - Bill 2 | 850 | 150 | 50 | - | - |
| **Total capital appropriations** | **2,755** | **2,082** | **1,995** | **1,964** | **1,985** |
| **Total new capital appropriations represented by:** |  |  |  |  |  |
| Purchase of non-financial assets | 2,755 | 2,082 | 1,995 | 1,964 | 1,985 |
| Other items | - | - | - | - | - |
| **Total items** | **2,755** | **2,082** | **1,995** | **1,964** | **1,985** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations - equity injection (a) | 850 | 150 | 50 | - | - |
| Funded by capital appropriation  - DCB (b) | 1,905 | 1,932 | 1,945 | 1,964 | 1,985 |
| Funded internally from departmental resources | 5,195 | 2,133 | - | 1,092 | - |
| **Total acquisitions of  non-financial assets** | **7,950** | **4,215** | **1,995** | **3,056** | **1,985** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 7,950 | 4,215 | 1,995 | 3,056 | 1,985 |
| **Total cash used to acquire assets** | **7,950** | **4,215** | **1,995** | **3,056** | **1,985** |

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 2024–25)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Buildings    $'000** | **Property, plant and  equipment  $'000** | **Intangibles    $'000** | **Total    $'000** |
| **As at 1 July 2024** |  |  |  |  |
| Gross book value | 5,100 | 16,495 | 4,263 | **25,858** |
| Gross book value - RoU | 40,775 | - | - | **40,775** |
| Accumulated depreciation/amortisation and impairment | (1,020) | (7,301) | (3,625) | **(11,946)** |
| Accumulated depreciation/amortisation and impairment - RoU | (13,838) | - | - | **(13,838)** |
| **Opening net book balance** | **31,017** | **9,194** | **638** | **40,849** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |
| Funded by capital appropriations - equity injection (a) | - | - | 150 | **150** |
| Funded by capital appropriations -  DCB (b) | 272 | 1,660 | - | **1,932** |
| By purchase - internally funded | 2,133 | - | - | **2,133** |
| By purchase - RoU | - | 748 | - | **748** |
| **Total additions** | **2,405** | **2,408** | **150** | **4,963** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | (1,240) | (3,264) | (251) | **(4,755)** |
| Depreciation/amortisation expense - RoU | (6,739) | (187) | - | **(6,926)** |
| **Total other movements** | **(7,979)** | **(3,451)** | **(251)** | **(11,681)** |
| **As at 30 June 2025** |  |  |  |  |
| Gross book value | 7,505 | 18,155 | 4,413 | **30,073** |
| Gross book value - RoU | 40,775 | 748 | - | **41,523** |
| Accumulated depreciation/amortisation and impairment | (2,260) | (10,565) | (3,876) | **(16,701)** |
| Accumulated depreciation/amortisation and impairment - RoU | (20,577) | (187) | - | **(20,764)** |
| **Closing net book balance** | **25,443** | **8,151** | **537** | **34,131** |

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

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 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-documents#corporate-plans](https://www.agedcarequality.gov.au/about-us/corporate-documents#corporate-plans) [↑](#footnote-ref-2)