Office of the   
Inspector-General   
of Aged Care

Entity resources and planned performance

# Office of the Inspector-General of Aged Care

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# Office of the Inspector-General of Aged Care

## Section 1: Entity overview and resources

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

The Inspector-General of Aged Care (Inspector-General) and supporting Office of the Inspector-General of Aged Care (OIGAC) were established by the Australian Government to provide independent oversight of the aged care system and to drive accountability and positive change for older people. The OIGAC is independent from other entities in the aged care system to enable its impartial and transparent oversight of the system.

The role of the OIGAC is to help improve the aged care system by:

* undertaking in-depth investigations and providing independent advice to the Australian Government and parliament through formal reviews
* reporting regularly to parliament on the Commonwealth’s implementation of Royal Commission recommendations
* reporting on other specific topics or matters related to the aged care system
* monitoring the aged care system and analysing intelligence to inform all activities in the Inspector-General’s annual work plans
* looking at how Australian Government agencies, approved providers, and other aged care bodies that are funded or regulated by the Australian Government manage their complaints processes, and recommending improvements
* preparing an annual work plan that sets out the key outcomes and priorities for the Office for each financial year
* informing government and the community about the weaknesses and successes in the aged care sector and driving positive change for older people who need aged care.

The Royal Commission for Aged Care Quality and Safety recommended that the Australian Government establish the Inspector-General and supporting OIGAC to ensure the aged care system is operating effectively, to call out issues and recommend solutions, and to report to parliament and publicly.

The Inspector-General and supporting OIGAC were established through the  
*Inspector-General of Aged Care Act 2023* (IGAC Act) in October 2023. The IGAC Act sets out the functions and powers of the Inspector-General and supporting OIGAC.

### 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: OIGAC 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 | 650 | 650 |
| **Annual appropriations** |  |  |
| Ordinary annual services (a) |  |  |
| Departmental appropriation | 6,308 | 6,987 |
| s74 retained revenue receipts (b) | - | - |
| Departmental Capital Budget (c) | - | - |
| Other services (d) |  |  |
| Equity injection | - | - |
| **Total departmental annual appropriations** | **6,308** | **6,987** |
| **Total departmental resourcing** | **6,958** | **7,637** |
| **Total resourcing for OIGAC** | **6,958** | **7,637** |
|  |  |  |
|  | **2023–24** | **2024–25** |
| **Average staffing level (number)** | 16 | 22 |

All figures are GST exclusive.

Prepared on resourcing (i.e. appropriation available) basis.

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

(b) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) 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'.

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

### 1.3 Budget measures

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

Table 1.2: OIGAC 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** | |
| **Savings from External Labour ‐ Extension (a)** | | | | | | |
| Office of the Inspector General of Aged Care |  |  |  |  |  |  | |
| Departmental payments | 1.1 | - | (25) | (22) | (23) | (169) | |
| **Total payments** |  | **-** | **(25)** | **(22)** | **(23)** | **(169)** | |

(a) The OIGAC is not the lead entity for this measure. OIGAC impacts only 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 OIGAC can be found at: www.igac.gov.au/sites/default/files/2023-12/corporate-plan-2023-2024.pdf  As the OIGAC was only established in October 2023, the Annual Performance Statements have not yet been conducted and no Annual Performance Statements have been published. |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1  Provide independent oversight of the aged care system to drive accountability and positive change through reviews, recommendations, and reporting to Parliament. |

**Program contributing to Outcome 1**

|  |
| --- |
| **Program 1.1: Office of the Inspector-General of Aged Care** |

##### 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: Office of the Inspector General of Aged Care** | | |  | |  | |
| Departmental expenses |  |  | |  | |  | |  |
| Departmental appropriation (a) | 6,308 | 6,987 | | 6,268 | | 6,325 | | 6,268 |
| Expenses not requiring appropriation in the Budget year (b) | - | - | | - | | - | | - |
| Operating deficit (surplus) | - | - | | - | | - | | - |
| **Total for Program 1.1** | **6,308** | **6,987** | | **6,268** | | **6,325** | | **6,268** |
| **Total expenses for Outcome 1** | **6,308** | **6,987** | | **6,268** | | **6,325** | | **6,268** |
|  |  |  | |  | |  | |  |
|  | **2023–24** | **2024–25** | |  | |  | |  |
| **Average staffing level (number)** | 16 | 22 | |  | |  | |  |

(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**  Provide independent oversight of the aged care system to drive accountability and positive change through reviews, recommendations, and reporting to Parliament. | |
| **Program 1.1: Office of the Inspector-General of Aged Care**  The Office of the Inspector-General of Aged Care provides independent oversight of the aged care system to drive accountability and positive change for older people. | |
| **Key Activities** | Monitoring, investigating, reviewing, and reporting on the aged care system[[2]](#footnote-3). |

|  |  |  |
| --- | --- | --- |
| **Program 1.1: Office of the Inspector-General of Aged Care** | | |
| **Year** | **Performance Measure** | **Expected Performance Results** |
| Current Year 2023–24 | Annual Work Plan (AWP) published. | Published the AWP by 15 December 2023. |
| **Year** | **Performance Measure** | **Planned Performance Results** |
| Budget Year 2024–25 | As per 2023–24 | Publish the AWP annually by 31 July. |
| Forward Estimates 2025–28 | As per 2024–25 | As per 2024–25 |

|  |  |  |
| --- | --- | --- |
| **Program 1.1: Office of the Inspector-General of Aged Care** | | |
| **Year** | **Performance Measure** | **Expected Performance Results** |
| Current Year 2023–24 | Effective stakeholder engagement through meetings with consultative committee, other advisory bodies, agencies, organisations, and the public. | 16 meetings held. |
| **Year** | **Performance Measure** | **Planned Performance Results** |
| Budget Year 2024–25 | As per 2023–24 | Positive response from annual review of stakeholder engagement. |
| Forward Estimates 2025–28 | As per 2024–25 | As per 2024–25 |

|  |  |  |
| --- | --- | --- |
| **Program 1.1: Office of the Inspector-General of Aged Care** | | |
| **Year** | **Performance Measure** | **Expected Performance Results** |
| Current Year 2023–24 | Reports and reviews are delivered and published within agreed timeframes. | 1 review report published. |
| **Year** | **Performance Measure** | **Planned Performance Results** |
| Budget Year 2024–25 | As per 2023–24 | Publish 1 review report. |
| Forward Estimates 2025–28 | As per 2024–25 | Review reports published each year:   * 2 in 2025–26 * 2 in 2026–27 * 2 in 2027–28 |

|  |  |  |
| --- | --- | --- |
| **Program 1.1: Office of the Inspector-General of Aged Care** | | |
| **Year** | **Performance Measure** | **Expected Performance Results** |
| Current Year 2023–24 | Percentage of report recommendations accepted by the agency or organisation or government. | 70% of recommendations were accepted. |
| **Year** | **Performance Measure** | **Planned Performance Results** |
| Budget Year 2024–25 | As per 2023–24 | 70% of recommendations accepted. |
| Forward Estimates 2025–28 | As per 2024–25 | Recommendations accepted each year:   * 75% in 2025–26 * 80% in 2026–27 * 80% in 2027–28 |

|  |  |  |
| --- | --- | --- |
| **Program 1.1: Office of the Inspector-General of Aged Care** | | |
| **Year** | **Performance Measure** | **Expected Performance Results** |
| Current Year 2023–24 | Reports on implementation of Royal Commission recommendations delivered within statutory timeframes. | 1 report presented to the Minister by 1 June 2024. |
| **Year** | **Performance Measure** | **Planned Performance Results** |
| Budget Year 2024–25 | As per 2023–24 | Present to the Minister 1 report by 1 June 2025. |
| Forward Estimates 2025–28 | Review the implementation by the Commonwealth of the recommendations of the Aged Care Royal Commission. | Present to the Minister 1 review by 1 March 2026[[3]](#footnote-4). |
| 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 OIGAC.

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

##### **Departmental Resources**

###### **Comprehensive Income Statement**

The OIGAC’s departmental appropriation is aligned to its statutory functions under the *Inspector-General of Aged Care Act 2023*. Revenue and expenditure is expected to be in line with Government forecasts.

###### **Balance Sheet**

Net assets are expected to increase over the Budget and forward years due to the equity injection of Bill 2 appropriation.

### 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 | 2,142 | 3,024 | 3,050 | 3,076 | 3,117 |
| Supplier expenses | 4,166 | 3,963 | 3,218 | 3,249 | 3,151 |
| Depreciation and amortisation | - | - | - | - | - |
| Interest on RoU | - | - | - | - | - |
| **Total expenses** | **6,308** | **6,987** | **6,268** | **6,325** | **6,268** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | - | - | - | - | - |
| **Total revenue** | **-** | **-** | **-** | **-** | **-** |
| **Gains** |  |  |  |  |  |
| Other | - | - | - | - | - |
| **Total gains** | **-** | **-** | **-** | **-** | **-** |
| **Total own-source revenue** | **-** | **-** | **-** | **-** | **-** |
| **Net cost of (contribution by) services** | **6,308** | **6,987** | **6,268** | **6,325** | **6,268** |
| Revenue from Government | 6,308 | 6,987 | 6,268 | 6,325 | 6,268 |
| **Surplus (Deficit)** | **-** | **-** | **-** | **-** | **-** |
| **Surplus (Deficit) attributable to the Australian Government** | **-** | **-** | **-** | **-** | **-** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation reserves | - | - | - | - | - |
| **Total other comprehensive income** | **-** | **-** | **-** | **-** | **-** |
| **Total comprehensive income attributable to the Australian Government** | **-** | **-** | **-** | **-** | **-** |

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** | **-** | **-** | | **-** | | **-** | | **-** | |
| plus non-appropriated expenses depreciation and amortisation expenses | - | - | | - | | - | | - | |
| plus depreciation and amortisation expenses for RoU | - | - | | - | | - | | - | |
| less lease principal repayments | - | - | | - | | - | | - | |
| **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 | - | - | - | - | - |
| Trade and other receivables | 650 | 650 | 650 | 650 | 650 |
| **Total financial assets** | **650** | **650** | **650** | **650** | **650** |
| **Non-financial assets** |  |  |  |  |  |
| Intangibles | 8,787 | 10,687 | 11,587 | 12,487 | 13,387 |
| Land and buildings | - | - | - | - | - |
| Other | - | - | - | - | - |
| **Total non-financial assets** | **8,787** | **10,687** | **11,587** | **12,487** | **13,387** |
| **Total assets** | **9,437** | **11,337** | **12,237** | **13,137** | **14,037** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | - | - | - | - | - |
| Other payables | - | - | - | - | - |
| **Total payables** | **-** | **-** | **-** | **-** | **-** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | - | - | - | - | - |
| **Total interest bearing liabilities** | **-** | **-** | **-** | **-** | **-** |
| **Provisions** |  |  |  |  |  |
| Employees | 650 | 650 | 650 | 650 | 650 |
| Other | - | - | - | - | - |
| **Total provisions** | **650** | **650** | **650** | **650** | **650** |
| **Total liabilities** | **650** | **650** | **650** | **650** | **650** |
| **Net Assets** | **8,787** | **10,687** | **11,587** | **12,487** | **13,387** |
| **EQUITY** |  |  |  |  |  |
| Contributed equity | 8,787 | 10,687 | 11,587 | 12,487 | 13,387 |
| Reserves | - | - | - | - | - |
| Retained surpluses or (accumulated deficits) | - | - | - | - | - |
| **Total equity** | **8,787** | **10,687** | **11,587** | **12,487** | **13,387** |

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 | - | - | 8,787 | **8,787** |
| Surplus (deficit) for the period | - | - | - | **-** |
| Appropriation - Non Corporate | - | - | 1,900 | **1,900** |
| Capital budget - Bill 1 (DCB) | - | - | - | **-** |
| **Estimated closing balance as at  30 June 2025** | **-** | **-** | **10,687** | **10,687** |

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 | 5,658 | 6,987 | 6,268 | 6,325 | 6,268 |
| Net GST received | - | - | - | - | - |
| Other s74 receipts | - | - | - | - | - |
| **Total cash received** | **5,658** | **6,987** | **6,268** | **6,325** | **6,268** |
| **Cash used** |  |  |  |  |  |
| Employees | 1,492 | 3,024 | 3,050 | 3,076 | 3,117 |
| Interest payment on lease liability | - | - | - | - | - |
| Suppliers | 4,166 | 3,963 | 3,218 | 3,249 | 3,151 |
| Net GST paid | - | - | - | - | - |
| Return to OPA | - | - | - | - | - |
| **Total cash used** | **5,658** | **6,987** | **6,268** | **6,325** | **6,268** |
| **Net cash from (or used by) operating activities** | **-** | **-** | **-** | **-** | **-** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and equipment | 8,787 | 1,900 | 900 | 900 | 900 |
| **Total cash used** | **8,787** | **1,900** | **900** | **900** | **900** |
| **Net cash from (or used by) investing activities** | **(8,787)** | **(1,900)** | **(900)** | **(900)** | **(900)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Capital budget - Bill 1 (DCB) | 8,787 | 1,900 | 900 | 900 | 900 |
| **Total cash received** | **8,787** | **1,900** | **900** | **900** | **900** |
| **Cash used** |  |  |  |  |  |
| Lease principal repayments | - | - | - | - | - |
| **Total cash used** | **-** | **-** | **-** | **-** | **-** |
| **Net cash from (or used by) financing activities** | **8,787** | **1,900** | **900** | **900** | **900** |
| **Net increase (or decrease) in cash held** | **-** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | - | - | - | - | - |
| **Cash and cash equivalents at the end of the reporting period** | **-** | **-** | **-** | **-** | **-** |

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) | - | - | - | - | - |
| Equity injections - Bill 2 | 8,787 | 1,900 | 900 | 900 | 900 |
| **Total capital appropriations** | **8,787** | **1,900** | **900** | **900** | **900** |
| **Total new capital appropriations represented by:** |  |  |  |  |  |
| Purchase of non-financial assets | 8,787 | 1,900 | 900 | 900 | 900 |
| **Total items** | **8,787** | **1,900** | **900** | **900** | **900** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations - equity injection (a) | 8,787 | 1,900 | 900 | 900 | 900 |
| Funded by capital appropriation - DCB (b) | - | - | - | - | - |
| Funded internally from departmental resources | - | - | - | - | - |
| **Total acquisitions of non-financial assets** | **8,787** | **1,900** | **900** | **900** | **900** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 8,787 | 1,900 | 900 | 900 | 900 |
| **Total cash used to acquire assets** | **8,787** | **1,900** | **900** | **900** | **900** |

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

(a) Includes both current Bill 2 and prior Act 2, 4 appropriations and special capital 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 | - | - | 8,787 | **8,787** |
| Gross book value - RoU | - | - | - | **-** |
| Accumulated depreciation/ amortisation and impairment | - | - | - | **-** |
| Accumulated depreciation/amortisation and impairment - RoU | - | - | - | **-** |
| **Opening net book balance** | **-** | **-** | **8,787** | **8,787** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |
| By purchase - internal resources | - | - | 1,900 | **1,900** |
| **Total additions** | **-** | **-** | **1,900** | **1,900** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | - | - | - | **-** |
| Depreciation/amortisation expense – RoU | - | - | - | **-** |
| **Total other movements** | **-** | **-** | **-** | **-** |
| **As at 30 June 2025** |  |  |  |  |
| Gross book value | - | - | 10,687 | **10,687** |
| Gross book value - RoU | - | - | - | - |
| Accumulated depreciation/ amortisation and impairment | - | - | - | **-** |
| Accumulated depreciation/amortisation and impairment - RoU | - | - | - | **-** |
| **Closing net book balance** | **-** | **-** | **10,687** | **10,687** |

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

1. For more information about the strategic direction of the OIGAC, refer to the current Corporate Plan, available at: www.igac.gov.au/sites/default/files/2023-12/corporate-plan-2023-2024.pdf [↑](#footnote-ref-2)
2. Refers to updated key activities that will be reflected in the OIGAC’s 2024–25 Corporate Plan. [↑](#footnote-ref-3)
3. No reports or reviews on implementation of Royal Commission recommendations are required in 2026–27 or 2027–28. [↑](#footnote-ref-4)