

PORTFOLIO BUDGET STATEMENTS 2024–25
BUDGET RELATED PAPER NO. 1.9

HEALTH AND AGED CARE PORTFOLIO

Budget Initiatives and Explanations of Appropriations
Specified by Outcomes and Programs by Entity

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The Hon Mark Butler MP
Minister for Health and Aged Care

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President

Dear Mr Speaker

I hereby submit the Portfolio Budget Statements in support of the 2024-25 Budget for the Health and Aged Care portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the outcomes for the portfolio.

I present these statements to provide accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Mark Butler'.

Mark Butler

Abbreviations and conventions

The following notation may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million
\$b	\$ billion

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

Enquiries

Should you have any enquiries regarding this publication please contact the Director, Performance Reporting Section, Integrity and Assurance Division, Department of Health and Aged Care on (02) 6289 7181.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Statements) can be located on the Australian Government Budget website at: www.budget.gov.au

User Guide To The Portfolio Budget Statements

User guide

The purpose of the *2024–25 Portfolio Budget Statements* (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

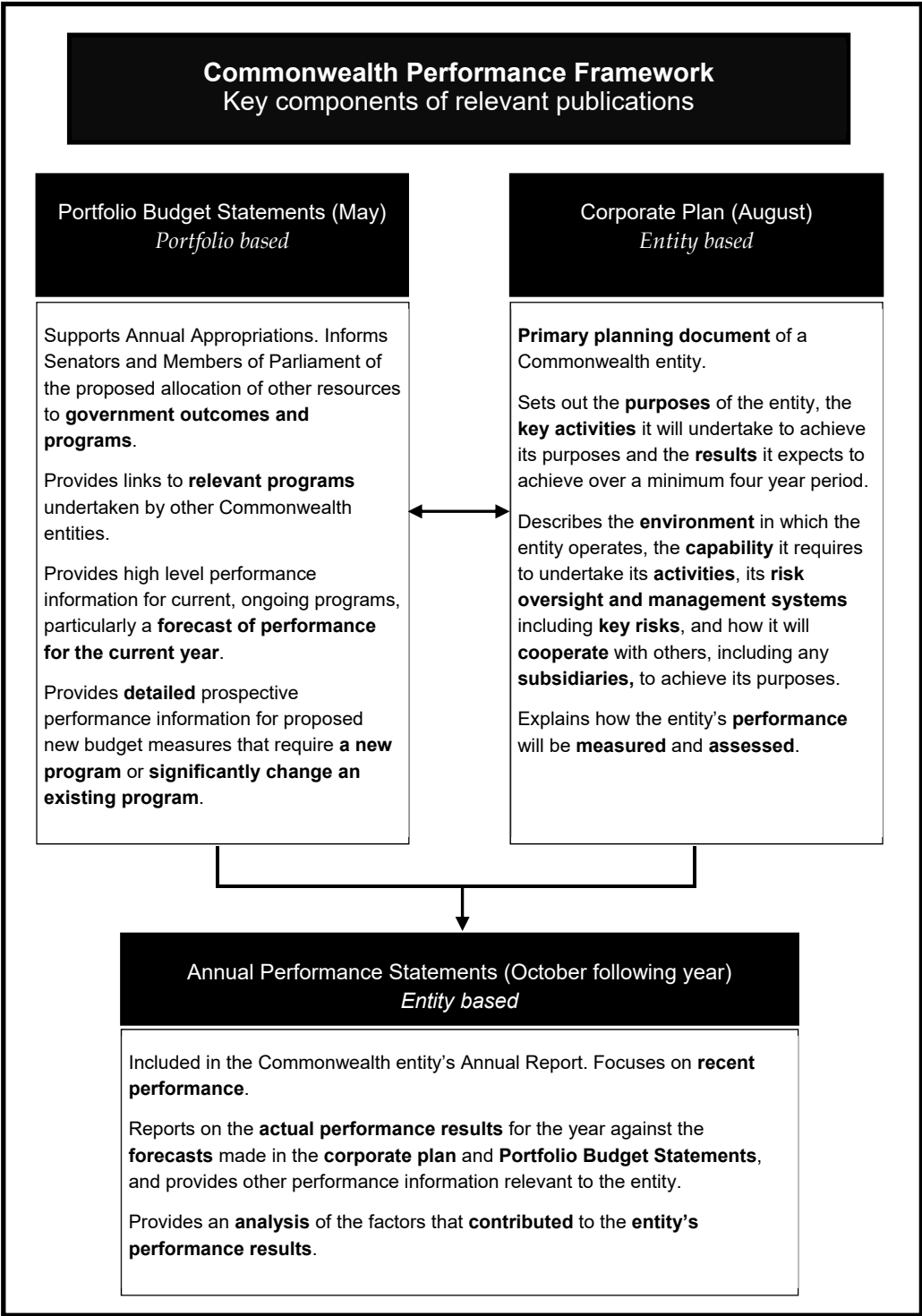
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2024–2025 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2024–2025 for the parliamentary departments). In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be ‘relevant documents’ to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

The PB Statements provide information, explanation and justification to enable Parliament to understand the purpose of each outcome proposed in the Bills.

As required under section 12 of the *Charter of Budget Honesty Act 1998*, only entities within the general government sector are included as part of the Commonwealth general government sector fiscal estimates and produce PB Statements where they receive funding (either directly or via portfolio departments) through the annual appropriation acts.

The Commonwealth Performance Framework

The following diagram outlines the key components of the Commonwealth performance framework. The diagram identifies the content of each of the publications and the relationship between them. Links to the publications for each entity within the portfolio can be found in the introduction to Section 2: Outcomes and planned performance.



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Portfolio Overview

Health and Aged Care Portfolio Overview

Minister(s) and portfolio responsibilities

The Health and Aged Care Portfolio includes the Department of Health and Aged Care, 18 Portfolio entities and 7 statutory office holders. These entities help us deliver the Australian Government's health policies and programs.

With our partners, we support the Government to lead and shape Australia's health and aged care system and sporting outcomes through evidence-based policy, well targeted programs, and best practice regulation.

The Health and Aged Care Portfolio works towards achieving better health and wellbeing for all Australians, now and for future generations. The Health and Aged Care Portfolio's services are delivered through the 22 Outcomes outlined in Figure 1: Health and Aged Care Portfolio Structure and Outcomes. Each portfolio entity has developed performance information to determine its effectiveness in achieving entity-specific Outcomes. Outcome and Program reporting, and resource allocations for each entity, are presented in the respective Entity Resources and Planned Performance sections.

For information on resourcing across the Health and Aged Care Portfolio, refer to Part 1: Agency Financial Resourcing in Budget Paper No. 4 – Agency Resourcing.

Portfolio Structure

Minister and Portfolio responsibilities, and a list of the 18 Portfolio entities and statutory office holders currently within the Health and Aged Care Portfolio, can be found in Figure 1.

Department of Health and Aged Care Changes

The Department of Health and Aged Care has made changes to one Outcome Statement.

Changes to Outcome Statement:

2023–24	2024–25
<p>Outcome 4: Sport and Physical Activity</p> <p>Improved opportunities for community participation in sport and physical activity, excellence in high-performance athletes, and protecting the integrity of sport through investment in sport infrastructure, coordination of Commonwealth involvement in major sporting events, and research and international cooperation on sport issues.</p>	<p>Outcome 4: Sport and Physical Activity</p> <p>Improved opportunities for community participation in sport and physical activity, excellence in high-performance athletes, protecting the integrity of sport, delivery of sports related funding including for sport infrastructure, sport policy development, coordination of Commonwealth involvement in major sporting events and international cooperation on sport issues.</p>

Key activities

The Department has mapped the Outcomes, Programs and Performance Measures to the Key activities that will be presented in the 2024–25 Corporate Plan.

Transfer of the National Mental Health Commission

The National Mental Health Commission and the National Suicide Prevention Office, together referred to as ‘the Commission’, will be reformed. The reform responds to the findings from the independent investigation into the Commission in 2023, which found that the Commission had ‘outgrown its existing systems, practices and capabilities’. Under the reform, structures will be put in place to safeguard the Commission’s role in promoting transparency and accountability, and monitoring the impact of all governments’ policies and investments.

As an interim step, the Commission will transfer into the Department of Health and Aged Care as a non-statutory office on or before 1 October 2024. This will enable appropriate longer-term function and governance arrangements to be established following consultation with the sector.

Portfolio Entity Changes

Aged Care Quality and Safety Commission

The Aged Care Quality and Safety Commission has made changes to their Outcome Statement.

Changes to Outcome Statement:

2023–24	2024–25
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.	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.

National Mental Health Commission

The National Mental Health Commission and the National Suicide Prevention Office, together referred to as ‘the Commission’, will be reformed. The reform responds to the findings from the independent investigation into the Commission in 2023, which found that the Commission had ‘outgrown its existing systems, practices and capabilities’. Under the reform, structures will be put in place to safeguard the Commission’s role in promoting transparency and accountability, and monitoring the impact of all governments’ policies and investments.

As an interim step, the Commission will transfer into the Department of Health and Aged Care as a non-statutory office on or before 1 October 2024. This will enable appropriate longer-term function and governance arrangements to be established following consultation with the sector.

Office of the Inspector-General of Aged Care

The Royal Commission into Aged Care Quality and Safety recommended that the Australian Government establish an Inspector-General of Aged Care (and supporting Office) to review, monitor and report on the administration and governance of the aged care system.

The Government established the Inspector-General of Aged Care (Inspector-General) and the supporting Office of the Inspector-General of Aged Care on 16 October 2023 through the *Inspector-General of Aged Care Act 2023* (IGAC Act). The IGAC Act sets out the functions and powers of the Inspector-General and supporting Office.

Figure 1: Health and Aged Care Portfolio structure and outcomes

<p>The Hon Mark Butler MP Minister for Health and Aged Care Deputy Leader of the House</p>	<p>The Hon Anika Wells MP Minister for Aged Care Minister for Sport</p>	<p>The Hon Ged Kearney MP Assistant Minister for Health and Aged Care</p>	<p>The Hon Emma McBride MP Assistant Minister for Mental Health and Suicide Prevention Assistant Minister for Rural and Regional Health</p>	<p>Senator the Hon Malarndirri McCarthy Assistant Minister for Indigenous Health</p>
<p><u>Portfolio Responsibilities</u> Department of Health and Aged Care: Outcomes: 1, 2, 3 and 4</p>	<p><u>Portfolio Responsibilities</u> Department of Health and Aged Care: Outcomes: 3 and 4</p>	<p><u>Portfolio Responsibilities</u> Department of Health and Aged Care: Outcome: 1</p>	<p><u>Portfolio Responsibilities</u> Department of Health and Aged Care: Outcome: 1</p>	<p><u>Portfolio Responsibilities</u> Department of Health and Aged Care: Outcome: 1</p>
<p>Entities: ACSQHC, Digital Health, AIHW, Cancer Australia, IHACPA, NHFB, NHMRC, and PSR</p>	<p>Entities: ACQSC, ASC, ASF, OIGAC and Sport Integrity Australia</p>	<p>Entities: ARPANSA, FSANZ, NBA, and OTA</p>	<p>Entities: NMHC</p>	
<p>Statutory Office Holders: National Health Funding Pool Administrator National Health and Medical Research Council Commissioner of Complaints</p>	<p>Statutory Office Holders: Aged Care Quality and Safety Commissioner CEO, National Sports Tribunal</p>	<p>Statutory Office Holders: Executive Director, Australian Industrial Chemicals Introduction Scheme Gene Technology Regulator</p>	<p>Statutory Office Holders: National Rural Health Commissioner</p>	

Figure 1: Health and Aged Care portfolio structure and outcomes (continued)**Department of Health and Aged Care**

Blair Comley PSM

Secretary

Outcome 1: Health Policy, Access and Support

Better equip Australia to meet current and future health needs of all Australians through the delivery of evidence-based health policies; improved access to comprehensive and coordinated health care; ensuring sustainable funding for health services, research and technologies; and protecting the health and safety of the Australian community.

Outcome 2: Individual Health Benefits

Ensuring improved access for all Australians to cost-effective and affordable medicines, medical, dental and hearing services; improved choice in health care services, through guaranteeing Medicare and the Pharmaceutical Benefits Scheme; supporting targeted assistance strategies and private health insurance.

Outcome 3: Ageing and Aged Care

Improved wellbeing for older Australians through targeted support, access to appropriate, high quality care, and related information services.

Outcome 4: Sport and Physical Activity

Improved opportunities for community participation in sport and physical activity, excellence in high-performance athletes, protecting the integrity of sport, delivery of sports related funding including for sport infrastructure, sport policy development, coordination of Commonwealth involvement in major sporting events and international cooperation on sport issues.

Figure 1: Health and Aged Care portfolio structure and outcomes (continued)

Aged Care Quality and Safety Commission

Janet Anderson PSM

Commissioner

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.

Australian Commission on Safety and Quality in Health Care

Conjoint Professor Anne Duggan

Chief Executive Officer

Outcome 1: Improved safety and quality in health care across the health system, including through the development, support for implementation, and monitoring of national clinical safety and quality guidelines and standards.

Australian Digital Health Agency

Amanda Cattermole PSM

Chief Executive Officer

Outcome 1: To deliver national digital healthcare systems to enable and support improvement in health outcomes for Australians.

Australian Institute of Health and Welfare

Matthew James

Acting Chief Executive Officer

Outcome 1: A robust evidence-base for the health, housing and community sectors, including through developing and disseminating comparable health and welfare information and statistics.

Australian Radiation Protection and Nuclear Safety Agency

Dr Gillian Hirth

Chief Executive Officer

Outcome 1: Protection of people and the environment through radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation.

Australian Sports Commission

Kieren Perkins OAM

Chief Executive Officer

Outcome 1: Increased participation in organised sport and continued international sporting success including through leadership and development of a cohesive and effective sports sector, provision of targeted financial support, and the operation of the Australian Institute of Sport.

Australian Sports Foundation Limited¹

Patrick Walker

Chief Executive Officer

Outcome 1: Improved Australian sporting infrastructure through assisting eligible organisations to raise funds for registered sporting projects.

Cancer Australia

Professor Dorothy Keefe PSM

Chief Executive Officer

Outcome 1: Minimised impacts of cancer, including through national leadership in cancer control with targeted research and clinical trials; evidence informed clinical practice; strengthened national data capacity; community and consumer information and support.

Food Standards Australia New Zealand

Dr Sandra Cuthbert

Chief Executive Officer

Outcome 1: A safe food supply and well-informed consumers in Australia and New Zealand, including through the development of food regulatory measures and the promotion of their consistent implementation, coordination of food recall activities and the monitoring of consumer and industry food practices.

Independent Health and Aged Care Pricing Authority

Professor Michael Pervan

Chief Executive Officer

Outcome 1: Support public hospitals and aged care services to improve efficiency in, and access to, services through the provision of independent pricing determinations and advice and designing pricing systems that promote sustainable and high-quality care.

¹ Australian Sports Foundation Limited is a Commonwealth company. Commonwealth companies are not directly funded by Australian Government appropriation and are not required to publish Portfolio Budget Statements.

Figure 1: Health and Aged Care Portfolio Structure and Outcomes (continued)**National Blood Authority****John Cahill**

Chief Executive

Outcome 1: Access to a secure supply of safe and affordable blood products, including through national supply arrangements and coordination of best practice standards within agreed funding policies under the national blood arrangements.

National Health Funding Body**Shannon White**

Chief Executive Officer

Outcome 1: Improve transparency of public hospital funding in Australia by supporting the obligations and responsibilities of the Administrator of the National Health Funding Pool through best practice administration of public hospital funding.

National Health and Medical Research Council**Professor Steve Wesselingh**

Chief Executive Officer

Outcome 1: Improved health and medical knowledge, including through funding research, translating research findings into evidence-based clinical practice, administering legislation governing research, issuing guidelines and advice for ethics in health and the promotion of public health.

National Mental Health Commission**Paul McCormack**

Interim Chief Executive Officer

Outcome 1: Provide expert advice to the Australian Government and cross-sectoral leadership on the policy, programs, services and systems that support mental health in Australia, including through administering the Annual National Report Card on Mental Health and Suicide Prevention, undertaking performance monitoring and reporting, and engaging consumers and carers.

Office of the Inspector-General of Aged Care**Ian Yates AM**

Acting Inspector-General

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

Organ and Tissue Authority**Lucinda Barry AM**

Chief Executive Officer

Outcome 1: Improved access to organ and tissue transplants, including through a nationally coordinated and consistent approach and system.

Professional Services Review**Dr Antonio Di Dio**

Director

Outcome 1: A reduction of the risks to patients and costs to the Australian Government of inappropriate practice, including through investigating health services claimed under the Medicare and Pharmaceutical benefits schemes.

Sport Integrity Australia**David Sharpe APM OAM**

Chief Executive Officer

Outcome 1: Protection of the integrity of Australian sport and the health and welfare of those who participate in sport through the coordination of a national approach to all sports integrity matters.

Statutory Office Holders**Aged Care Quality and Safety Commissioner**

Janet Anderson PSM

Executive Director, Australian Industrial Chemicals Introduction Scheme

Graeme Barden

Gene Technology Regulator

Dr Raj Bhula

National Health Funding Pool Administrator

Toni Cunningham

National Health and Medical Research Council Commissioner of Complaints

Chris Reid

National Rural Health Commissioner

Professor Ruth Stewart

CEO, National Sports Tribunal

Dr Michelle Gallen

Portfolio Resources

Table 1 shows the total resources provided to the Portfolio in the 2024–25 Budget year by entity.

Table 1: Portfolio Resources 2024–25

	Appropriations			Receipts	Total
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special \$'000	\$'000	\$'000
DEPARTMENTAL					
Department of Health and Aged Care	1,501,162	322,855	-	330,561	2,154,578
Aged Care Quality and Safety Commission	314,900	150	-	17,351	332,401
Australian Commission on Safety and Quality in Health Care	-	-	-	32,698	32,698
Australian Digital Health Agency ^(a)	285,789	45,773	-	-	331,562
Australian Institute of Health and Welfare ^(a)	36,489	-	-	47,000	83,489
Australian Organ and Tissue Donation and Transplantation Authority	7,187	-	-	-	7,187
Australian Radiation Protection and Nuclear Safety Agency	26,151	-	-	14,993	41,144
Australian Sports Commission ^(a)	308,602	355	-	20,445	329,402
Cancer Australia	14,194	-	-	421	14,615
Food Standards Australia New Zealand ^(a)	17,855	-	-	4,758	22,613
Independent Health and Aged Care Pricing Authority	-	-	-	46,549	46,549
National Blood Authority	9,102	-	-	6,029	15,131
National Health Funding Body	6,879	-	-	-	6,879
National Health and Medical Research Council	38,438	-	-	12,620	51,058
National Mental Health Commission	2,851	-	-	321	3,172
Office of the Inspector-General of Aged Care	6,987	1,900	-	-	8,887
Professional Services Review	16,182	-	-	-	16,182
Sport Integrity Australia	42,783	-	-	1,986	44,769
Total departmental	2,635,551	371,033	-	535,732	3,542,316

Table 1: Portfolio Resources 2024–25 (continued)

	Appropriations			Receipts	Total
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special \$'000	\$'000	\$'000
ADMINISTERED					
Department of Health and Aged Care	15,244,162	65,676	41,694,088	7,133	57,011,059
Australian Organ and Tissue Donation and Transplantation Authority	51,906	-	-	-	51,906
Cancer Australia	34,362	-	-	-	34,362
National Blood Authority	8,429	-	-	1,140,796	1,149,225
National Health and Medical Research Council	953,872	-	-	10,000	963,872
National Mental Health Commission	1,494	-	-	-	1,494
Sport Integrity Australia	4,684	-	-	-	4,684
Total administered	16,298,909	65,676	41,694,088	1,157,929	59,216,602
less non-appropriation funding transfers to Corporate entities	-	-	-	(1,209,908)	-
Total Portfolio	16,298,909	65,676	41,694,088	(51,979)	59,216,602

All figures are GST exclusive.

(a) These entities are not directly appropriated as they are corporate entities under the *Public Governance, Performance and Accountability Act 2013*.

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Department of Health and Aged Care

Entity resources and planned performance

Department of Health and Aged Care

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Department of Health and Aged Care

Section 1: Entity overview and resources

1.1 Strategic direction statement

The 2024–25 Federal Budget continues to build on the Government’s already significant achievements in improving Australia’s health system.

Medicare is the back bone of our universal health system. Our Government will continue to strengthen Medicare, and put people at the centre of healthcare, focussing on their ability to access affordable, essential services when and where they need them. We are committed to improving health equity and prioritising prevention and early intervention, to ensure that Australia’s health system continues to deliver for all Australians.

We will achieve this by providing further Medicare Urgent Care Centres (UCCs), ensuring that essential services are available to more communities across Australia. Our Government continues to identify opportunities to deliver cheaper medicines, improve patient health outcomes and secure a strong community pharmacy sector.

We continue to ensure we are doing all we can to support health equity and people’s ability to achieve their full health potential. This includes further investing in a world’s best practice national newborn bloodspot screening program and reducing communicable disease transmission by expanding testing, treatment and prevention for First Nations, and rural and remote communities. We also remain steadfast in our commitment to eliminate HIV transmission in Australia by 2030 and minimise the social and personal impacts of HIV.

The Government is committed to achieving better health for women, children and families. This Budget includes measures to ensure women and girls have access to holistic, tailored healthcare and information that enable them to make informed choices. These measures include targeted programs on sexual and reproductive health services.

We also reaffirm our commitment to older Australians through continued investment in aged care reform to ensure people can age with dignity and choice. The quality and standard of aged care will be further supported through increases to award wages for the essential aged care workforce, in line with the Fair Work Commission decision.

The Government is investing in protection, prevention and early intervention to keep Australians as healthy as possible. We are providing funding for a range of chronic conditions and investing in our made in Australia research capabilities. Furthermore, a new and more efficient sports funding program will invest in sport participation through grants to community organisations, helping people stay healthier for longer.

Australians deserve a world leading health system that is there for them in times of need. The Government will continue to invest in those areas that matter the most, supporting equity and keeping Australians healthier for longer; ensuring care is available when and where they need it.

Strengthening Medicare

Medicare is the foundation of healthcare in Australia and synonymous with easy access to affordable care. The Medicare Benefits Schedule (MBS) supported over 454 million health services in 2022–23, with 23.5 million people accessing at least one service. This Budget builds on the Government’s agenda to strengthen Medicare through long-term reform and the delivery of affordable, high-quality primary care for all Australians, whenever they need it. Investments include:

- \$227.0 million to provide a further 29 Medicare UCCs to make urgent health care more accessible and reduce waiting times in emergency departments.
- \$882.2 million investment to better support older people and relieve pressure on our public hospitals. States and territories will be funded to deliver hospital outreach services in the community, provide virtual care services, upskill our residential aged care workforce, and deliver complex care for older people outside of the hospital. Together with Medicare UCCs, this investment will reduce presentations to emergency departments and support older people to receive the care they need in the community.
- \$127.8 million in new services on the MBS and changes to existing services will ensure that all Medicare eligible patients have access to safe and clinically relevant services with appropriate rebates. This includes \$49.1 million for longer gynaecology consultations for patients who have complex needs, and \$56.5 million for eligible midwives to provide longer consultations before and after the birth of a child.
- \$23.1 million to extend the Continuous Review of the MBS. This is a critical part of Strengthening Medicare by ensuring that the MBS funds high quality, safe and contemporary clinical services for Australian patients.
- \$69.8 million to increase the number of Medicare eligible magnetic resonance imaging (MRI) machines. This will reduce waiting times and help stop patients from being referred for less appropriate scans. An additional investment of \$92.8 million will increase rebates and reintroduce indexation for nuclear medicine imaging items to ensure these services remain accessible and affordable for patients.
- \$174.1 million for labour intensive pathology test indexation.
- \$335.7 million for permanent arrangements for COVID-19/Respiratory panel tests.

Mental Health

This Budget is building on the Government’s previous investments to address critical gaps in mental health and suicide prevention by expanding the range of free mental health services, so that Australians get the right level of care for their needs.

This Budget will invest \$163.9 million to establish a nationwide low intensity mental health service so every Australian will be able to pick up the phone and access free mental health support, whenever they need it. Some people will benefit from talking to someone who is trained to have those important conversations over the course of days, weeks or months. Others will just want a bit of coaching or advice, and to be given the tools and resources they need to work through things at their own pace and in their own time.

And importantly, ensuring those 150,000 people each year can get that free support early, without waiting for a referral or being worried about a gap fee, will make it less likely that their problem will worsen into something more structural and long-term.

For Australians with more complex mental health needs, an investment of \$27.6 million will upgrade and establish a network of 61 Medicare Mental Health Centres, through a clinical upgrade to the established Head to Health network to ensure that every centre can provide free access to a psychologist and psychiatrist. 61 Medicare Mental Health Centres will be opened by the middle of 2026. They will be free, they will be walk in, and they will need no referral.

In addition, the Government is investing \$71.7 million for Primary Health Networks to commission the services of mental health nurses, counsellors, social workers and others, to provide ongoing and wraparound care to people with complex needs, in between their GP and specialist appointments.

An additional \$7.1 million will be provided to address workforce capacity and composition by undertaking a National Census of the lived experience (peer) workforce, providing one-off seed funding to establish a national professional association for peer workers, and exploring a new psychology assistant role.

Funding for a number of mental health and suicide prevention programs will target critical gaps in the system. This includes:

- \$29.7 million to fund the headspace Early Career Program and to commission and co-design fit-for-purpose models of care for mental health services for young Australians.
- \$21.0 million for Primary Health Networks to continue the Targeted Regional Initiative for Suicide Prevention.
- \$10.0 million to the National Aboriginal Community Controlled Health Organisation to boost mental health supports for First Nations People.
- \$3.0 million to the MATES suicide prevention program for Fly-in-Fly out and Drive-in- Drive out workers.

Women and Families

The Government is committed to achieving better health outcomes through the National Women's Health Strategy, responding to recommendations from the Senate inquiry into universal access to reproductive healthcare, and supporting the forthcoming Working for Women: A Strategy for Gender Equality. This Budget includes a \$51.0 million investment to ensure women and girls have access to holistic, tailored health care and information that will enable them to make informed choices about their bodies. \$47.6 million of this is targeted to sexual and reproductive health services and improved training of health professionals in this area.

The Medicare Benefits Schedule (MBS) Continuous Review Program will consider the appropriateness of a number of MBS items for long-acting reversible contraceptives and diagnostic imaging procedures to ensure that they support equitable and affordable access for Australian women. The review will also consider how high-quality, safe services can be provided by appropriately trained health practitioners, including doctors, nurse practitioners and nurses.

The Government has committed \$3.5 million to enable privately practicing midwives to provide intrapartum care outside of a hospital for low risk home births and safeguard the Birthing on Country model of care. The expansion will support improved health outcomes

for First Nations women and babies by enabling Birthing on Country programs to engage midwives who can provide culturally safe, continuous midwifery care.

Making medicines cheaper

The Government remains committed to reducing barriers to accessing health care and cutting the cost of medicines, especially at a time when cost of living pressures are high. This Budget will include \$3.0 billion to strengthen pharmacy and keep medicines cheaper, including a one-year freeze on indexation for Pharmaceutical Benefits Scheme (PBS) co-payments for general patients and up to a five-year freeze for pensioners and Commonwealth concession cardholders, from 1 January 2025. This investment will also support an increase in caps for the Dose Administration Aid services. Furthermore, this Budget will provide:

- More life changing medicines have been added to the PBS; from January 2024 to May 2024, with the Government committing additional funding of \$3.4 billion for 42 new and amended medicines listed on the PBS including:
 - the new listing of mavacamten (Camzyos®), and tafamidis (Vyndamax®) on the PBS. This will provide affordable access to new life altering medication to Australians with certain types of cardiomyopathies (disorders of the heart muscle), with around 3,600 and 1,200 patients, respectively, expected to benefit each year.
 - extending the listing of abemaciclib (Verzenio®) on the PBS for treatment of hormone receptor positive, human epidermal growth factor receptor 2 negative, lymph node positive, invasive, resected early breast cancer at high risk of disease recurrence. This expanded listing is expected to benefit around 2,400 patients per year.
 - continued access to antiviral treatments to protect those at highest risk of severe COVID-19.
- Access to the Closing the Gap PBS Co-payment Program will be broadened to support eligible First Nations patients to access more affordable PBS medicines wherever they fill their scripts.
- \$142.2 million will be invested to increase access to life saving vaccines through the National Immunisation Program and to address declining rates of immunisation among First Nations people.
- \$1.4 billion to the Medical Research Future Fund 10 year investment plan, to provide certainty and direction to the research sector by supporting research aligned with community priorities. More patients will benefit from access to cutting edge new treatments and intervention and access to health services that adopt and translate evidence into practice.
- \$18.8 million to the National One Stop Shop for clinical trials and health-related human research. This will deliver a new centralised platform to make it easier for patients to be part of health and medical research.

Ensuring dignity and choice in aged care

The Report of the Royal Commission into Aged Care Quality and Safety (Royal Commission) was released three years ago. The Australian Government has since invested significantly to fix the aged care crisis, including establishing an Aged Care Taskforce to advise on funding arrangements. These investments have delivered an additional 3.6 million minutes of direct care to older people, implemented a requirement for a registered nurse to be on site 24/7, and provide greater transparency around the quality and provider expenditure on care through the Star Ratings and Dollars to Care initiatives.

This Budget builds on these commitments, including \$1.4 billion for the sustainment of, and essential enhancements to, critical aged care digital systems to remain contemporary and better integrate health and aged care systems and \$531.4 million to release additional Home Care Packages to reduce package wait times. An investment of \$88.4 million will continue to attract and retain the aged care workforce, and provide better staffing solutions. \$37.0 million will also better support the My Aged Care contact centre to address increased demand and service complexity for older Australians and their families seeking aged care systems support.

Keeping Australians fit and well

The Government is investing in protection, prevention and early intervention to keep Australians as healthy as possible. This Budget includes \$126.5 million to reduce communicable disease transmission, particularly STIs, by expanding testing, treatment and prevention, including extending access to point of care testing for First Nations people and rural and remote communities.

An investment of \$43.9 million will support the Government's commitment to eliminate HIV transmission in Australia by 2030 and minimise the social and personal impacts of HIV. Implementing the HIV Taskforce's evidence-based recommendations will address key priorities for Australia's HIV response focussing on: prevention, testing, treatment, raising awareness, de-stigmatisation, decriminalisation and continued partnerships with affected communities.

\$41.6 million will continue critical work support for the prevention, treatment and reduction of alcohol and other drug related harms. \$11.6 million will improve the mental and physical health and wellbeing of Australian men and boys. Further, \$25.0 million will be directed to delivering on election commitments to continue work on increasing the number and consistency of conditions screened through the national newborn bloodspot screening program.

This Budget continues the Government's long-term vision to refocus the health system towards prevention and keeping people well, while also ensuring that those who need treatment are able to access it where and when they need it. Additionally, a new and more efficient capped sports funding program will invest \$132.7 million in sport participation through grants to community organisations and stakeholders.

Continuing the Government's investment to improve cancer outcomes, \$10.3 million will fund the development of a National Roadmap for a new skin cancer screening service.

Eligibility for free bowel cancer screening under the National Bowel Cancer Screening Program will also expanded to include those 45 years of age to align with guidance from the National Health and Medical Research Council, and support to follow up people under the program will be increased.

Additionally, a \$5.8 million investment will continue strategies to prevent preterm and early-term birth and reduce the number of babies born too early in participating maternity services and First Nations communities. \$0.9 million will continue to fund Fetal Alcohol Spectrum Disorder (FASD) diagnostic and support services.

Furthermore, this Budget will include \$31.4 million to prevent, protect and control communicable disease in the Torres Strait Islands and far-north Queensland.

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 the *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: Department of Health and Aged Care 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	185,729	109,976
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation	1,335,588	1,479,713
s74 retained revenue receipts ^(b)	28,012	39,597
Departmental Capital Budget ^(c)	19,708	21,449
Other services ^(d)		
Equity injection	236,501	322,855
Total departmental annual appropriations	1,619,809	1,863,614
Special accounts ^{(e) (f)}		
Opening balance	117,273	106,679
Appropriation receipts ^(g)	46,631	67,379
Non-appropriation receipts	216,561	223,585
Total special accounts	380,465	397,643
Less appropriations drawn from annual or special appropriations above and credited to special accounts ^(h)	(46,631)	(67,379)
Total departmental resourcing for Health and Aged Care	2,139,372	2,303,854

Table 1.1: Department of Health and Aged Care resource statement – Budget estimates for 2024–25 as at Budget May 2024 (continued)

	2023–24 Estimated actual \$'000	2024–25 Estimate \$'000
ADMINISTERED		
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1: Health Policy, Access and Support	8,197,650	7,640,661
Outcome 2: Individual Health Benefits	1,834,961	1,748,910
Outcome 3: Ageing and Aged Care	6,748,392	5,707,233
Outcome 4: Sport and Physical Activity	98,448	147,358
Payments to corporate entities ⁽ⁱ⁾	673,387	648,735
Other services ^(d)		
Administered assets and liabilities	43,887	65,676
Payments to corporate entities ⁽ⁱ⁾	39,534	48,028
Total administered annual appropriations	17,636,259	16,006,601
Special appropriations limited by criteria/entitlement		
<i>National Health Act 1953 - blood fractionation products and blood related products to National Blood Authority</i>	1,067,215	1,140,796
<i>Public Governance, Performance and Accountability Act 2013 s77 – repayments</i>	2,000	2,000
<i>Private Health Insurance Act 2007 - incentive payments and rebate</i>	7,045,553	7,252,067
<i>Medical Indemnity Act 2002</i>	103,764	114,764
<i>Midwife Professional Indemnity (Commonwealth Contribution) Scheme Act 2010</i>	1,294	1,291
<i>Dental Benefits Act 2008</i>	334,383	321,889
<i>National Health Act 1953 - aids and appliances</i>	514,817	502,749
<i>National Health Act 1953 - essential vaccines</i>	733,797	627,446
<i>Aged Care Act 1997 - residential and home care</i>	27,303,164	30,725,114
<i>National Health Act 1953 - continence aids payments</i>	116,815	105,880
<i>Aged Care Act 1997 - flexible care</i>	809,020	900,093
Total administered special appropriations	38,031,822	41,694,089

Table 1.1: Department of Health and Aged Care resource statement – Budget estimates for 2024–25 as at Budget May 2024 (continued)

	2023–24 Estimated actual \$'000	2024–25 Estimate \$'000
Special accounts ^(e) ^(f)		
Opening balance	5,364,420	5,427,707
Appropriation receipts ^(g)	76,754	7,133
Non-appropriation receipts	48,194,010	50,262,115
Total special accounts	53,635,184	55,696,955
Total administered resourcing	109,303,265	113,397,645
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or payments to corporate entities through annual appropriations ^(h)	(789,675)	(703,896)
Total administered resourcing for Health	108,513,590	112,693,749
Total resourcing for Health and Aged Care	110,652,962	114,997,603
	2023-24	2024-25
Average staffing level (number)	6,127	6,320

All figures are GST exclusive.

Prepared on a 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 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

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

^(e) For further information on special appropriations and special accounts, please refer to *Budget Paper No. 4 - Agency Resourcing*. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

^(f) Excludes Services for Other Entities and Trust Moneys Special Account as this account is not considered resourcing for the Department of Health and Aged Care (Health).

^(g) Amounts credited to the special account(s) from Health's annual and special appropriations.

^(h) Appropriation receipts from Health annual and special appropriations included above.

⁽ⁱ⁾ 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

1.3 Budget measures

Budget measures in Part 1 relating to the Department of Health and Aged Care are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: Department of Health and Aged Care 2024–25 Budget measures

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

	Outcome/ Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
2024 Channel Nine Brisbane Telethon ^(a)						
Department of Health and Aged Care						
Administered payments	1.5	-	-	-	-	-
Departmental payments	1	-	-	-	-	-
Total payments		-	-	-	-	-
Ensuring Service Delivery at Hummingbird House ^(b)						
Department of Health and Aged Care						
Departmental payments		-	-	-	-	-
Department of the Treasury						
Administered payments		-	900	-	-	-
Total payments		-	900	-	-	-
Funding for the Alfred Hospital						
Department of Health and Aged Care						
Administered payments	1.5	-	12,000	-	-	-
	2.1	-	-	2,434	2,580	2,639
Total payments		-	12,000	2,434	2,580	2,639
Health Workforce						
Department of Health and Aged Care						
Administered payments	1.4	3,180	72,374	991	1,020	1,050
Departmental payments	1	1,932	4,670	1,806	-	-
Department of the Treasury						
Administered payments		-	9,400	-	-	-
Total payments		5,112	86,444	2,797	1,020	1,050

Table 1.2: Department of Health and Aged Care 2024–25 Budget measures (continued)

	Outcome/ Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Improving Aged Care Support ^{(b)(c)}						
Department of Health and Aged Care						
Administered payments	1.6	-	5,238	5,461	-	-
	3.1	-	76,502	76,381	-	-
	3.2	-	534,109	1,526	-	-
	3.3	-	24,362	31,876	28,681	975
Departmental payments	1	-	37	14	-	-
	3	(16,000)	353,563	347,321	8,833	6,310
Departmental capital payments	3	-	283,528	134,214	47	26
Aged Care Quality and Safety Commission						
Departmental payments		-	97,527	3,520	-	-
Australian Digital Health Agency						
Departmental payments		-	6,137	6,042	-	-
Departmental capital payments		-	1,366	-	-	-
Department of the Treasury						
Administered payments		-	-	-	-	-
Total payments		(16,000)	1,382,369	606,355	37,561	7,311
Improving Cancer Outcomes						
Department of Health and Aged Care						
Administered payments	1.5	-	11,387	12,558	4,278	3,215
	2.1	-	-	-	-	-
Departmental payments	1	-	233	170	173	176
Department of the Treasury						
Administered payments		-	9,196	9,544	9,882	10,207
Total payments		-	20,816	22,272	14,333	13,598
Management of Torres Strait and Papua New Guinea Cross Border Health Issues ^(b)						
Department of Health and Aged Care						
Departmental payments	1	-	-	-	-	-
Department of the Treasury						
Administered payments		-	7,669	7,787	7,906	7,992
Total payments		-	7,669	7,787	7,906	7,992

Table 1.2: Department of Health and Aged Care 2024–25 Budget measures (continued)

	Outcome/ Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Medical Research ^(c)						
Department of Health and Aged Care						
Administered payments	1.1	-	800	800	-	-
Departmental payments	1	-	17,236	-	-	-
Total payments		-	18,036	800	-	-
Mental Health ^(b)						
Department of Health and Aged Care						
Administered payments	1.2	-	28,854	79,882	66,629	74,152
	1.5	-	-	-	-	-
	2.1	-	-	(37,878)	(57,919)	(60,347)
Departmental payments	1	-	1,397	1,925	1,537	1,365
Total payments		-	30,251	43,929	10,247	15,170
National Joint Replacement Registry – additional funding						
Department of Health and Aged Care						
Administered payments	2.4	1,249	1,561	-	-	-
Total payments		1,249	1,561	-	-	-
<i>Related receipts</i>						
<i>Department of Health and Aged Care</i>						
		-	312	313	312	312
National Strategies for Bloodborne Viruses and Sexually Transmissible Infections – continuation and expansion						
Department of Health and Aged Care						
Administered payments	1.8	-	64,947	59,063	-	-
Departmental payments	1	-	1,268	1,235	-	-
Total payments		-	66,215	60,298	-	-
Pharmaceutical Benefits Scheme (PBS) New and Amended Listings ^{(c)(d)}						
Department of Health and Aged Care						
Administered payments	2.1	1,661	6,550	5,382	5,124	4,832
	2.3	322,396	1,016,538	866,800	529,194	551,643
Total payments		324,057	1,023,088	872,182	534,318	556,475
<i>Related receipts</i>						
<i>Department of Health and Aged Care</i>						
		<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>

**Table 1.2: Department of Health and Aged Care 2024–25 Budget measures
(continued)**

	Outcome/ Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Portfolio Administrative Matters						
Department of Health and Aged Care						
Administered payments	1.2	-	4,475	6,093	6,245	6,318
	4.1	-	3,000	3,000	2,003	-
Departmental payments	1	-	-	-	-	-
Departmental capital payments	1	7,000	16,713	13,570	2,333	2,459
National Mental Health Commission						
Administered payments		-	(4,475)	(6,093)	(6,245)	(6,318)
Departmental payments		-	(8,213)	(11,070)	(11,333)	(11,459)
National Health and Medical Research Council						
Departmental payments		9,000	-	-	-	-
National Blood Authority						
Departmental payments		-	2,626	2,729	2,768	2,841
Department of the Treasury						
Administered payments		(8,447)	8,447	-	-	-
Total payments		7,553	22,573	8,229	(4,229)	(6,159)
Preventive Health ^{(b)(c)}						
Department of Health and Aged Care						
Administered payments	1.1	-	-	-	-	-
	1.4	-	135	138	142	-
	1.5	-	51,946	33,888	3,774	3,743
	1.8	-	79,739	46,132	5,650	5,774
	1.9	-	(133)	(136)	(139)	-
	2.7	-	1,883	616	616	616
Administered capital payments	1.8	-	59,501	114,515	-	-
Departmental payments	1	-	3,499	6,978	2,273	2,294
Departmental capital payments	1	-	8,600	1,100	-	-
Department of the Treasury						
Administered payments		-	21,242	21,603	22,061	-
Total payments		-	226,412	224,834	34,377	12,427

Table 1.2: Department of Health and Aged Care 2024–25 Budget measures (continued)

	Outcome/ Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Response to HIV Taskforce Recommendations - eliminating HIV in Australia						
Department of Health and Aged Care						
Administered payments	1.8	-	9,745	7,988	-	-
Departmental payments	1	-	97	17	-	-
Department of the Treasury						
Administered payments		-	-	12,854	13,149	-
Total payments		-	9,842	20,859	13,149	-
Securing Cheaper Medicines ^(d)						
Department of Health and Aged Care						
Administered payments	2.2	10	33,101	36,218	39,335	42,452
	2.3	-	nfp	67,114	104,284	135,397
Total payments		10	nfp	103,332	143,619	177,849
<i>Related receipts</i>						
<i>Department of Health and Aged Care</i>						
		-	1,191	2,824	3,852	4,838
Strengthening Medicare ^(b)						
Department of Health and Aged Care						
Administered payments	1.1	-	2,050	-	-	-
	1.4	(165)	16,499	27,141	27,651	-
	1.6	-	10,197	13,633	12,437	14,103
	1.7	-	56,839	556	-	-
	2.1	-	-	(6,290)	(11,989)	(15,295)
	2.4	-	97	98	100	100
	3.2	-	-	21,835	76,311	90,724
	3.3	-	13,067	13,368	13,662	13,935
Departmental payments	1	-	5,048	939	611	-
	2	-	13,490	5,903	68	68
	3	345	751	1,342	1,197	615
Australian Digital Health Agency						
Departmental payments		-	4,947	-	-	-
Departmental capital payments		-	4,014	-	-	-
Department of the Treasury						
Administered payments		-	185,633	169,814	138,145	138,617
Total payments		180	312,468	247,680	257,357	242,211
<i>Related receipts</i>						
<i>Department of Health and Aged Care</i>						
		-	164	(659)	(656)	(656)

Table 1.2: Department of Health and Aged Care 2024–25 Budget measures (continued)

	Outcome/ Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Strengthening Medicare - Medicare Urgent Care Clinics - additional funding						
Department of Health and Aged Care						
Administered payments	1.6	-	59,768	49,037	-	-
	2.1	-	20,319	21,153	-	-
Departmental payments	1	-	3,969	3,590	-	-
Department of the Treasury						
Administered payments		-	32,709	30,084	-	-
Total payments		-	116,765	103,864	-	-
Strengthening Medicare – an effective and clinically appropriate Medicare Benefits Schedule (MBS) ^(c)						
Department of Health and Aged Care						
Administered payments	2.1	-	69,574	19,630	51,210	114,914
Departmental payments	2	-	9,343	9,145	-	-
Total payments		-	78,917	28,775	51,210	114,914
Supporting Ongoing Access to Vaccines ^(b)						
Department of Health and Aged Care						
Administered payments	1.1	-	2,102	1,390	-	-
	1.6	-	2,569	5,266	-	-
	1.8	-	2,222	33,780	-	-
	1.9	-	31,671	17,614	4,798	4,770
	2.1	-	57,498	92,096	98,329	103,051
	2.3	-	414	27,060	-	-
Departmental payments	1	-	14,685	28,715	-	-
Department of the Treasury						
Administered payments		-	-	28,162	27,281	27,091
Total payments		-	111,161	234,083	130,408	134,912

**Table 1.2: Department of Health and Aged Care 2024–25 Budget measures
(continued)**

	Outcome/ Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Supporting Sports Participation						
Department of Health and Aged Care						
Administered payments	4.1	-	16,792	18,988	2,676	838
Departmental payments	4	-	451	434	9	-
Australian Sports Commission						
Departmental payments		-	38,242	59,232	-	-
Departmental capital payments		-	355	710	-	-
Total payments		-	55,840	79,364	2,685	838
Women's Health						
Department of Health and Aged Care						
Administered payments	1.5	-	17,625	14,905	8,630	4,908
	1.6	-	2,955	2,973	-	-
	1.7	-	250	109	127	168
Departmental payments	1	-	421	155	57	53
Total payments		-	21,251	18,142	8,814	5,129

Table 1.2: Department of Health and Aged Care 2024–25 Budget measures (continued)

Other Portfolio measures since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO) ^(e)						
	Outcome/ Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
APS Capability Reinvestment Fund: 2024-25 projects funded under round two ^(f)						
Department of Health and Aged Care						
Departmental payments	1	-	47	-	-	-
Total payments		-	47	-	-	-
Australian Universities Accord – tertiary education system reforms ^{(g)(h)}						
Department of Health and Aged Care						
Administered payments	1.4	-	9,369	5,050	1,363	1,950
Departmental payments	1	-	186	117	103	105
Total payments		-	9,555	5,167	1,466	2,055
Carer Payment – increased flexibility ⁽ⁱ⁾						
Department of Health and Aged Care						
Administered payments	2.1	-	-	16	17	15
Total payments		-	-	16	17	15
Commonwealth Rent Assistance – increase the maximum rates ⁽ⁱ⁾						
Department of Health and Aged Care						
Administered payments	2.1	-	67	67	71	64
	2.2	-	11	10	15	16
	2.3	-	42	84	128	177
Total payments		-	120	161	214	257
Continuing Veterans' Access to Health and Support Programs ⁽ⁱ⁾						
Department of Health and Aged Care						
Administered payments	2.1	-	(177)	(192)	(102)	-
	2.3	-	(297)	(309)	(158)	-
Total payments		-	(474)	(501)	(260)	-
Further Investment to Closing the Gap ^{(c)(f)}						
Department of Health and Aged Care						
Departmental payments	1	-	-	-	-	-
Department of the Treasury						
Administered payments		-	-	-	-	-
Total payments		-	-	-	-	-

Table 1.2: Department of Health and Aged Care 2024–25 Budget measures (continued)

Other Portfolio measures since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO) ^(e)						
	Outcome/ Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
National Disability Insurance Scheme – getting the NDIS back on track ⁽ⁱ⁾						
Department of Health and Aged Care						
Departmental payments	1	488	4,745	349	-	-
Independent Health and Aged Care Pricing Authority						
Departmental payments		-	-	-	-	-
Total payments		488	4,745	349	-	-
Permanent Migration Program – 2024-25 planning levels and multi-year planning ^(k)						
Department of Health and Aged Care						
Administered payments	1.6	-	(36)	(87)	(85)	(63)
	2.1	-	(2,164)	(4,420)	(4,626)	(4,875)
	2.2	-	(1)	(2)	(3)	(5)
	2.3	-	(966)	(1,829)	(1,892)	(1,875)
Total payments		-	(3,167)	(6,338)	(6,606)	(6,818)
Reform of Veterans' Compensation Legislation ⁽ⁱ⁾						
Department of Health and Aged Care						
Administered payments	2.1	-	-	-	(14)	20
	2.3	-	-	-	7	(4)
Total payments		-	-	-	(7)	16
Reforms to Migrant and Refugee Settlement Services ^(k)						
Department of Health and Aged Care						
Administered payments	2.1	-	341	371	390	13
	2.3	-	67	204	338	-
Total payments		-	408	575	728	13
Savings from External Labour – extension ^(g)						
Department of Health and Aged Care						
Departmental payments	1	-	2,135	2,216	2,144	15,646
Total payments		-	2,135	2,216	2,144	15,646
Support to Individuals from Israel and Occupied Palestinian Territories affected by the Hamas-Israel conflict ^(k)						
Department of Health and Aged Care						
Administered payments	2.1	4	133	5	-	-
	2.3	13	110	-	-	-
Total payments		17	243	5	-	-

Table 1.2: Department of Health and Aged Care 2024–25 Budget measures (continued)

Other Portfolio measures since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO) ^(e)					
Outcome/ Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Supporting Safe and Responsible AI ⁽ⁱ⁾					
Department of Health and Aged Care					
Departmental payments	1	-	1,470	-	-
Total payments		-	1,470	-	-

^(a) The cost of this measure will be met from within existing resources.

^(b) Part of the costs of this measure will be met from within existing resources.

^(c) Part of the funding for this measure has already been provided for by the Government.

^(d) Includes the impact of measures that are not for publication due to commercial sensitivities (nfp).

^(e) The Department of Health and Aged Care (Health) is not the lead entity for these measures. Only the Health Portfolio impacts and associated Health policy flow-ons to other Portfolios are shown in this table.

^(f) The lead entity for this measure is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in 2024–25 Budget under the Prime Minister and Cabinet Portfolio.

^(g) This is a Cross Portfolio measure. The full measure description and package details appear in 2024–25 Budget Paper 2 under Cross Portfolio.

^(h) This measure includes the Department of Health and Aged Care's contribution of \$18.2 million from 2025–26 to 2027–28 to the Charles Darwin University, funding provisioned in the Contingency Reserve, subject to the completion of exploratory work

⁽ⁱ⁾ The lead entity for this measure is the Department of Social Services. The full measure description and package details appear in 2024–25 Budget under the Social Services Portfolio.

^(j) The lead entity for this measure is the Department of Veterans' Affairs. The full measure description and package details appear in 2024–25 Budget under the Veterans' Affairs Portfolio.

^(k) The lead entity for this measure is the Department of Home Affairs. The full measure description and package details appear in 2024–25 Budget under the Home Affairs Portfolio.

^(l) The lead entity for this measure is the Department of Industry, Science and Resources. The full measure description and package details appear in 2024–25 Budget under the Industry, Science and Resources Portfolio.

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 the Department of Health and Aged Care can be found at: www.health.gov.au/resources/publications/corporate-plan-2023-24

The most recent Annual Performance Statements can be found at: www.health.gov.au/resources/publications/department-of-health-and-aged-care-annual-report-2022-23

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Health Policy, Access and Support

Better equip Australia to meet current and future health needs of all Australians through the delivery of evidence-based health policies; improved access to comprehensive and coordinated health care; ensuring sustainable funding for health services, research and technologies; and protecting the health and safety of the Australian community.

Programs contributing to Outcome 1

Program 1.1: Health Research, Coordination and Access

Program 1.2: Mental Health

Program 1.3: First Nations Health

Program 1.4: Health Workforce

Program 1.5: Preventive Health and Chronic Disease Support

Program 1.6: Primary Health Care Quality and Coordination

Program 1.7: Primary Care Practice Incentives and Medical Indemnity

Program 1.8: Health Protection, Emergency Response and Regulation

Program 1.9: Immunisation

Linked programs

Other Commonwealth entities that contribute to Outcome 1
Australian Commission on Safety and Quality in Health Care (ACSQHC)¹
Program 1.1: Safety and Quality in Health Care The ACSQHC supports the Australian Government to improve the long term sustainability, quality and safety of Australia’s health care system by leading and coordinating national improvements that contribute to better health outcomes and experience for patients, consumers and communities (1.1).
Australian Competition and Consumer Commission (ACCC)
Program 1.1: Australian Competition and Consumer Commission The ACCC contributes to the health and safety of the community through the consideration and management of unacceptable safety risks posed by consumer goods (1.8).
Australian Digital Health Agency (Digital Health)²
Program 1.1: Digital Health Digital Health manages and governs the national digital health strategy and the design, delivery and operations of My Health Record (1.1).
Australian Institute of Health and Welfare (AIHW)³
Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community The AIHW provides high quality national health-related data and analysis (1.1).
Australian Radiation Protection and Nuclear Safety Agency (ARPANSA)⁴
Program 1.1: Radiation Protection and Nuclear Safety ARPANSA contributes to the health and safety of the community by protecting the Australian people and environment from the harmful effects of radiation (1.8).
Cancer Australia⁵
Program 1.1: Improved Cancer Control <ul style="list-style-type: none"> – Cancer Australia works with the Department of Health and Aged Care to implement cancer research for the Medical Research Future Fund (1.1). – Cancer Australia provides national leadership in cancer control and works with the Department of Health and Aged Care to improve the detection, treatment and survival outcomes for people with cancer (1.5).

¹ Refer to the ACSQHC chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity.

² Refer to the Digital Health chapter in these PB Statements for further information on the work of this entity.

³ Refer to the AIHW chapter in these PB Statements for further information on the work of this entity.

⁴ Refer to the ARPANSA chapter in these PB Statements for further information on the work of this entity.

⁵ Refer to the Cancer Australia chapter in these PB Statements for further information on the work of this entity.

Other Commonwealth entities that contribute to Outcome 1
Department of Agriculture, Fisheries and Forestry (DAFF)
<p>Program 2.1: Biosecurity and Export Services</p> <p>DAFF contributes to the protection of:</p> <ul style="list-style-type: none"> – public health and safety through the regulation of imported food, primarily by operating a border inspection scheme whereby foods are referred for inspection (based on risk) to verify safety and compliance to Australia’s food standards (1.5). – the health and safety of the Australian community through implementation of activities under the <i>Biosecurity Act 2015</i>, such as the screening of travellers at international airports and seaports (1.8).
Department of Climate Change, Energy, the Environment and Water (DCCEEW)
<p>Program 2.3: Accelerate the transition to a circular economy, while safely managing pollutants and hazardous substances</p> <p>DCCEEW contributes to the protection of:</p> <ul style="list-style-type: none"> – the environment from the risks of industrial chemicals, and risks to human health related to exposure to industrial chemicals via the environment, by undertaking environmental risk assessments for the Australian Industrial Chemicals Introduction Scheme, and by providing advice, and receiving advice and recommendations, on risk management (1.8). – human health and safety and the environment from risks resulting from the use of gene technology by providing advice on risk assessment and risk management (1.8).
Department of Education
<p>Program 1.2: Child Care Subsidy</p> <p>The Department of Education contributes to increasing immunisation coverage rates by including childhood immunisation requirements as part of the eligibility criteria for the Child Care Subsidy. Eligibility for benefits is linked to satisfying the requirements for immunisation (1.9).</p>
Department of Finance (Finance)
<p>Program 2.9: Australian Government Investment Funds</p> <p>Finance assists the Department of Health and Aged Care to implement the Medical Research Future Fund by managing the governance and legislative framework for the Fund (1.1).</p>
Department of Foreign Affairs and Trade (DFAT)
<p>Program 1.1: Foreign Affairs and Trade Operations</p> <p>DFAT works with the Department of Health and Aged Care to promote regional and global strategic interests as they relate to health (1.1).</p>

Other Commonwealth entities that contribute to Outcome 1
<p>Department of Home Affairs (Home Affairs)</p> <p>Program 2.1: Migration</p> <p>Program 2.2: Visas</p> <p>Program 2.3: Refugee, Humanitarian Settlement and Migrant Services</p> <p>Program 3.2: Border Management</p> <p>Home Affairs facilitates access to health and support services by determining annual client numbers for the Program of Assistance for Survivors of Torture and Trauma (1.2).</p> <p>Through the effective management and delivery of the skilled and family migration programs and sustainable growth in temporary visa programs, Home Affairs supports a prosperous and inclusive society and advances Australia’s economic interests, ensuring visa programs include controls to minimise health risks or costs to the Australian community.</p> <p>These programs include:</p> <ul style="list-style-type: none"> – Skilled migration visa programs, supplementing Australia’s skilled workforce including the health workforce (1.4). – Regional skilled visa programs, directing skilled migrants to regional Australia (1.4). – Visa Health requirements, ensuring visa applicants do not pose risks to public health and limited health resources (1.4). – Visa Health undertaking services which provides linkages for arriving migrants with communicable diseases to receive continuity of care support services from jurisdiction health clinics (1.8). – Health insurance visa condition, ensuring visa holders maintain adequate health insurance while in Australia (1.4). – Enforceable family sponsorship obligations, ensuring sponsors accept liability for any health costs incurred by visiting families in Australia (1.4). – Home Affairs contributes to the protection of human health, or the environment, by maintaining records on the importation of products containing industrial chemicals, and regulations for the import and export of controlled substances, e-cigarette or vaping products and unapproved medicines and medical devices at the border (1.8). – Home Affairs contributes to the protection of human health by maintaining records on the cases of active tuberculosis detected from offshore visa health screening process and providing annual reports to the National Tuberculosis Advisory Committee (1.8).

Other Commonwealth entities that contribute to Outcome 1
Department of Industry, Science and Resources (DISR)
<p>Program 1.1: Growing innovative and competitive businesses, industries and regions</p> <p>Program 1.2: Investing in science and technology</p> <p>DISR works with the Department of Health and Aged Care to implement programs and provide input to a range of health policies to improve the support and regulatory environment for innovation in the health sector (1.1).</p> <p>DISR also works with the Department of Health and Aged Care to support manufacturers of medical products and the industry, in particular to establish and implement an onshore sovereign mRNA vaccine manufacturing capability. This includes working with the Department of Health and Aged Care to monitor and manage critical supply chain risks and supply chain disruptions in the health sector that require international and domestic industry considerations (1.1).</p> <p>Through the National Measurement Institute, DISR conducts tobacco plain packaging compliance and enforcement (1.5).</p> <p>Through the National Measurement Institute, DISR also contributes to ensuring compliance of Personal Protective Equipment (1.8).</p> <p>DISR and the Australian Nuclear Science and Technology Organisation work with the Department of Health and Aged Care to ensure Australians have continued access to nuclear medicine products and services (1.7).</p>
Department of Infrastructure, Transport, Regional Development, Communications and the Arts (Infrastructure)
<p>Program 2.3: Road Safety</p> <p>Infrastructure co-funds the Australia New Zealand Trauma Registry with the Department of Health and Aged Care to record cases of severe injury, including from road trauma, and improve the treatment and health outcomes of people with injuries (1.1).</p>
Department of the Prime Minister and Cabinet (Office for Women)
<p>Program 1.1: Prime Minister and Cabinet</p> <p>The Office for Women is leading implementation of <i>Working for Women: A Strategy for Gender Equality</i>, which provides a framework for national gender equality approaches, including in relation to gender equity in healthcare access and outcomes (1.1, 1.2, 1.3, 1.4, 1.5, 1.6 and 1.8).</p>

Other Commonwealth entities that contribute to Outcome 1
<p>Department of Social Services (DSS)</p> <p>Program 1.1: Support for Families</p> <p>Program 2.1: Families and Communities</p> <p>Program 3.1: Disability and Carers</p> <p>Program 3.2: National Disability Insurance Scheme</p> <p>DSS contributes to:</p> <ul style="list-style-type: none"> – collaborating across government and with the disability community to lead the design and establishment of the National Disability Data Asset (1.1). – improving access to services and support for people with psychosocial disability through implementation of the National Disability Insurance Scheme (NDIS)(1.2). – improving access to services and support for people with mental illness to achieve and maintain sustainable participation in employment and/or vocational education (1.2). – improving the capacity of mainstream services within the health care sector to respond to, and include, people with disability and intersectional groups, increasing accessibility and use of mainstream services through the Information Linkages and Capacity Building – Mainstream Capacity Building program (1.4). – coordinating and reporting on action at all levels of government to improve the lives of people with disability through Australia’s Disability Strategy 2021–31 (ADS), in line with the Health and Wellbeing Outcome Area of ADS and other relevant Outcome Areas (1.1 – 1.9). – supporting all Australian Government agencies to undertake further action under the cross-cutting disability outcome of the National Agreement on Closing the Gap, to focus on improved outcomes for First Nations people with disability (1.3). – improving the quality of Australia’s health workforce through targeted training on recognising and responding to clients impacted by family, domestic, and sexual violence. DSS fund domestic violence training (DV-alert) and accredited training for sexual violence responses, delivered by Monash University, targeted to health professionals, and other frontline workers (1.4). – improving access to services and support, including allied health services and Medicare Benefits Schedule items, for children, young people, and their families experiencing disadvantage or who are vulnerable to abuse and neglect. – Safe and Supported: The National Framework for Protecting Australia’s Children 2021–2031 (Safe and Supported) includes actions to improve early intervention and targeted support, drive service access improvements for children and young people in out-of-home care in order to ensure their lifetime wellbeing outcomes are on par with their peers, and strategies to support the future sustainability of the child and family sector workforce. Safe and Supported sets out Australia’s 10-year strategy to make significant and sustained progress in reducing the rates of child abuse and neglect and its intergenerational impacts – Safe and Supported and its Action Plans focus on priority groups that are experiencing disadvantage and/or vulnerability. Achieving safety and wellbeing outcomes for these

children, young people and families will help Safe and Supported achieve its goal (1.2 – 1.6).

- increasing immunisation coverage rates, which protect the health and safety of the Australian community by administering the Family Tax Benefit (FTB) Part A to eligible parents. Eligibility for the maximum rate of FTB Part A is linked to satisfying the requirements of age-related immunisation (1.9).
- encouraging better collaboration between programs and services to support the development and wellbeing of children to help them thrive across and between life stages, by leading the Early Childhood Targeted Action Plan to support Australia’s Disability Strategy 2021–31. The Targeted Action Plan includes an action to strengthen training and resources to primary health care providers to better enable early detection of disability or developmental concerns in young children and appropriate referral pathways, recognising the needs for priority population groups such as First Nations children, their parents, and carers (1.3, 1.4 and 1.6).
- improving coordination and delivery of early childhood policies, programs and supports across government through the development of an Early Years Strategy (the Strategy) in collaboration with the Department of Health and Aged Care and other relevant agencies. The Strategy aims to deliver better health and wellbeing outcomes for children aged 0-5 years and their families (1.3 and 1.5).
- establishing a National Early Childhood Program for children with disability or developmental concerns. This program delivers a range of disability-specific information, workshops and supported playgroups for young children aged zero to 8 years with disability or developmental concerns. This program assists in meeting the Closing the Gap Target 4, Aboriginal and Torres Strait Islander children thrive in their early years (1.3).
- improving life outcomes for Autistic people through the development of the National Autism Strategy (DSS led) and the National Roadmap to Improve the Health and Mental Health of Autistic people in Australia (Department of Health and Aged Care led) (1.2, 1.4 and 1.6).

Other Commonwealth entities that contribute to Outcome 1

Department of the Treasury (Treasury)

Program 1.4: Commonwealth-State Financial Relations

Treasury provides financial assistance to state and territory governments as part of the Federal Financial Relations Framework.⁶

Activities funded through funding agreements include:

- Hepatitis C Settlement Fund (1.1)
- encouraging more clinical trials in Australia (1.1)
- National Health Reform Agreement (1.1)
- Additional assistance for public hospitals (1.1)
- Community Health and Hospitals Program (1.1)
- achieving better health outcomes (1.1)
- Proton beam therapy facility (1.1)
- Health Infrastructure projects (1.1)
- multidisciplinary outreach care (1.1)
- Health and Medical Research Centre for Launceston (1.1)
- Expansion of the Flinders Medical Centre (1.1)
- Bentley Hospital Surgicentre (1.1)
- Adult mental health centres (1.2)
- National Mental Health and Suicide Prevention Agreement – Bilateral schedules (1.2)
- improving trachoma control services for Indigenous Australians (1.3)
- addressing blood borne viruses and sexually transmissible infections in the Torres Strait (1.3)
- Rheumatic Fever Strategy (1.3)
- Northern Territory remote Aboriginal investment – health component (1.3)
- Expansion of the John Flynn Prevocational Doctor Program (1.4)
- Eliminating Cervical Cancer in Australia (1.5)
- National Bowel Cancer Screening Program – participant follow-up function (1.5)
- Lymphoedema garments and allied health therapy programs (1.5)
- National Coronial Information System (1.5)
- Comprehensive Cancer Centres (1.5)
- Surge Capacity for BreastScreen Australia (1.5)
- World-class Newborn Bloodspot Screening Program (1.5)
- Expansion of colonoscopy triage services (1.5)
- South Australia Genomics Lab (1.5)
- Smoking and vaping cessation activities (1.5)
- Comprehensive palliative care in aged care (1.6)
- Hummingbird House (1.6)
- Reducing stillbirths (1.6)

⁶ For Budget estimates relating to these programs, refer to Budget Paper No. 3.

- Supporting Palliative Care in Launceston (1.6)
- Medicare Urgent Care Clinic (1.6)
- Palliative Care Services Navigation Pilot (1.6)
- Primary Care Pilots (1.6)
- National Critical Care and Trauma Response Centre (1.8)
- OzFoodNet (1.8)
- Mosquito Control in the Torres Strait Protected Zone (1.8)
- vaccine-preventable diseases surveillance (1.8)
- management of Torres Strait/Papua New Guinea cross border health issues (1.8)
- mosquito control in Tennant Creek (1.8)
- access to HIV treatment (1.8)
- essential vaccines (1.9).

Food Standards Australia New Zealand (FSANZ)⁷

Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament

FSANZ contributes to the protection of:

- public health and safety by developing food standards for implementation by the states and territories. FSANZ also coordinates national food surveillance and recall activities to minimise the risk of adverse health events from food (1.5)
- human health from the risks of industrial chemicals related to food by providing and receiving advice (1.8).

Independent Health and Aged Care Pricing Authority (IHACPA)⁸

Program 1.1: Development of Pricing Advice and Annual Determinations

IHACPA determines the National Efficient Price (NEP) for public hospital services as the basis for activity based funding and the National Efficient Cost for those public hospital services under block funding arrangements (1.1). The NEP determines the Commonwealth contribution to public hospital funding.

National Blood Authority⁹

Program 1.1: National Blood Agreement Management

The National Blood Authority works to save and improve Australian lives through a world-class blood supply that is safe, secure, affordable, and well-managed (1.1).

⁷ Refer to the FSANZ chapter in these PB Statements for further information on the work of this entity.

⁸ Refer to the IHACPA chapter in these PB Statements for further information on the work of this entity.

⁹ Refer to the National Blood Authority chapter in these PB Statements for further information on the work of this entity.

Other Commonwealth entities that contribute to Outcome 1
National Emergency Management Agency (NEMA)
<p>Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support</p> <p>NEMA and Department of Health and Aged Care are working together to implement the National Disaster Mental Health and Wellbeing Framework, which articulates national principles for effective and coordinated mental health support and services for communities at risk of, and affected by, disasters (1.2).</p>
National Health and Medical Research Council (NHMRC)¹⁰
<p>Program 1.1: Health and Medical Research</p> <p>Program 1.8: Health Protection</p> <p>NHMRC contributes to community health outcomes through its investment in high quality health and medical research, through guidance on ethical practice in health care and the conduct of research, and by administering research grant programs on behalf of the Department of Health and Aged Care, including the Medical Research Future Fund (1.1). NHMRC contributes to the protection of human health through the translation of research into public policy, health systems and clinical practice through the development and/or endorsement of evidence-based health advice and public health, environmental health and clinical practice guidelines (1.8).</p>
National Health Funding Body (NHFB)¹¹
<p>Program 1.1: National Health Funding Pool Administration</p> <p>The NHFB is responsible for the transparent and efficient administration of Commonwealth, state and territory funding of public hospital services. This includes the administration of payments to and from the National Health Funding Pool to Local Hospital Networks and other parties in accordance with the National Health Reform Agreement. Commonwealth funding is provided by Treasury (1.1).</p>
National Indigenous Australians Agency (NIAA)
<p>Program 1.3: Safety and Wellbeing</p> <p>The NIAA works closely with the Department of Health and Aged Care to ensure the effectiveness of Aboriginal and Torres Strait Islander health funding, and that mainstream policy, programs and services deliver benefits to First Nations people. NIAA also provides grants for health, wellbeing and resilience projects; substance use treatment and harm minimisation projects; and projects aimed at combatting petrol sniffing and the use of other volatile substances (1.2 and 1.3).</p>

¹⁰ Refer to the NHMRC chapter in these PB Statements for further information on the work of this entity.

¹¹ Refer to the NHFB chapter in these PB Statements for further information on the work of this entity.

Other Commonwealth entities that contribute to Outcome 1
National Mental Health Commission (NMHC)¹²
Program 1.1: National Mental Health Commission The NMHC supports accountability and transparency and monitors the impact of all governments' policies and investments in the mental health and suicide prevention systems (1.2).
Organ and Tissue Authority (OTA)¹³
Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation The OTA works to maximise organ and tissue donation for transplantation by increasing the capacity within the health system, and raising community awareness and stakeholder engagement in support of donation (1.1).
Safe Work Australia (SWA)
Program 1.1: Reform of and Improvements to Australian Work Health and Safety and Workers' Compensation Arrangements SWA contributes to the protection of human health from the risks of industrial chemicals related to the health of workers by providing advice, and receiving advice and recommendations (1.8).

¹² Refer to the NMHC chapter in these PB Statements for further information on the work of this entity.

¹³ Refer to the OTA chapter in these PB Statements for further information on the work of this entity.

Other Commonwealth entities that contribute to Outcome 1
Services Australia
Program 1.2: Customer Service Delivery
Program 1.3: Technology and Transformation
Services Australia contributes to: <ul style="list-style-type: none">– ensuring that Australia’s health system is better equipped to meet current and future health needs by administering the Australian Organ Donor Register (1.1).– increasing immunisation coverage rates, protecting the health and safety of the Australian community by administering the Australian Immunisation Register on behalf of the Department of Health and Aged Care (1.9).
Services Australia administers payments and services to eligible recipients under the following programs/initiatives administered by the Department of Health and Aged Care: <ul style="list-style-type: none">– Indigenous access to the Pharmaceutical Benefits Scheme (1.3)– Workforce Incentive Program (1.4)– Rural Procedural Grants Program (1.4)– Scaling of Rural Workforce Program (1.4)– Practice Incentive Program payments to general practices, general practitioners and Indigenous health services (1.7)– Medical indemnity activities, including indemnity for eligible midwives (1.7)– COVID-19 Vaccine Claims Scheme (1.7).

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: Health Research, Coordination and Access ^(a)					
Administered expenses					
Ordinary annual services ^(b)	216,897	160,337	125,235	118,239	107,794
to Services for Other Entities and Trust Moneys Special Account	(10,931)	(11,478)	(12,052)	(12,655)	(13,288)
Special accounts					
Biomedical Translation Fund	7,501	-	-	-	-
Services for Other Entities and Trust Moneys Special Account	10,931	11,478	12,052	12,655	13,288
Medical Research Future Fund	650,000	650,000	650,000	650,000	650,000
Special appropriations					
<i>National Health Act 1953</i> - blood fractionation products and blood related products to National Blood Authority	1,067,215	1,140,796	1,218,600	1,272,065	1,328,630
<i>Public Governance, Performance and Accountability Act 2013</i> s77 - repayments	2,000	2,000	2,000	2,000	2,000
Payments to corporate entities	322,306	341,233	148,623	144,440	132,268
Total for Program 1.1	2,265,919	2,294,366	2,144,458	2,186,744	2,220,692
Program 1.2: Mental Health ^(a)					
Administered expenses					
Ordinary annual services ^(b)	1,543,607	1,548,265	1,290,932	1,266,442	1,321,340
Total for Program 1.2	1,543,607	1,548,265	1,290,932	1,266,442	1,321,340
Program 1.3: First Nations Health ^(a)					
Administered expenses					
Ordinary annual services ^(b)	1,216,503	1,279,382	1,257,655	1,235,964	1,208,271
Total for Program 1.3	1,216,503	1,279,382	1,257,655	1,235,964	1,208,271

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	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 1.4: Health Workforce ^(a)					
Administered expenses					
Ordinary annual services ^(b)	1,804,933	1,925,843	1,845,948	1,826,253	1,682,587
Total for Program 1.4	1,804,933	1,925,843	1,845,948	1,826,253	1,682,587
Program 1.5: Preventive Health and Chronic Disease Support ^(a)					
Administered expenses					
Ordinary annual services ^(b)	618,012	706,172	700,896	638,693	540,709
Total for Program 1.5	618,012	706,172	700,896	638,693	540,709
Program 1.6: Primary Health Care Quality and Coordination ^(a)					
Administered expenses					
Ordinary annual services ^(b)	702,035	725,873	646,823	511,586	520,090
Total for Program 1.6	702,035	725,873	646,823	511,586	520,090
Program 1.7: Primary Care Practice Incentives and Medical Indemnity					
Administered expenses					
Ordinary annual services ^(b)	480,077	509,235	472,543	492,630	502,966
Special appropriations					
Medical Indemnity Act 2002	134,964	142,664	151,064	160,164	169,764
Midwife Professional Indemnity (Commonwealth Contribution)					
Scheme Act 2010	4,186	5,323	9,689	11,289	13,181
Total for Program 1.7	619,227	657,222	633,296	664,083	685,911

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	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 1.8: Health Protection, Emergency Response and Regulation ^(a)					
Administered expenses					
Ordinary annual services ^(b)	2,634,319	728,614	730,558	536,072	541,718
Non cash expenses ^(c)	273,584	338,791	16,529	16,529	16,529
Total for Program 1.8	2,907,903	1,067,405	747,087	552,601	558,247
Program 1.9: Immunisation ^(a)					
Administered expenses					
Ordinary annual services ^(b)	30,030	31,007	30,072	29,962	30,697
to Australian Immunisation Register Special Account	(7,133)	(7,133)	(7,133)	(7,133)	(7,133)
Special accounts					
Australian Immunisation Register Special Account - s78 PGPA Act	9,819	9,819	9,819	9,819	9,819
Expense adjustment ^(d)	-	-	-	-	-
Special appropriations					
<i>National Health Act 1953</i> - essential vaccines	733,797	627,446	578,280	573,437	520,041
Total for Program 1.9	766,513	661,139	611,038	606,085	553,424

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
Outcome 1 totals by appropriation type					
Administered expenses					
Ordinary annual services ^(b)	9,246,413	7,614,728	7,100,662	6,655,841	6,456,172
to Special accounts	(18,064)	(18,611)	(19,185)	(19,788)	(20,421)
Special appropriations	1,942,162	1,918,229	1,959,633	2,018,955	2,033,616
Special accounts	670,750	671,297	671,871	672,474	673,107
Non cash expenses ^(c)	273,584	338,791	16,529	16,529	16,529
Payments to corporate entities	322,306	341,233	148,623	144,440	132,268
Departmental expenses					
Departmental appropriation ^(e)	499,489	517,075	401,719	356,590	331,814
to Special accounts	81,475	9,758	7,870	7,945	8,033
Expenses not requiring appropriation in the Budget year ^(f)	14,915	25,871	21,883	21,502	21,502
Special accounts					
AICIS ^(g)	20,724	21,716	21,696	22,227	24,727
OGTR ^(h)	11,233	8,095	8,009	8,084	8,172
TGA ⁽ⁱ⁾	241,829	263,083	241,227	243,532	222,789
Expense adjustment ^(f)	(11,225)	(1,930)	370	370	3,042
Total expenses for Outcome 1	13,295,591	11,709,336	10,580,907	10,148,701	9,911,350

	2023–24	2024–25
Average staffing level (number)	3,392	3,479

Table has been prepared inclusive of 2023-24 Additional Estimates figures.

- ^(a) Budget estimates for this program exclude National Partnership payments to state and territory governments by Treasury as part of the Federal Financial Relations framework. National Partnerships are listed in this chapter under each program. For Budget estimates relating to the National Partnership component of this program, please refer to Budget Paper 3 or Program 1.9 of Treasury's Portfolio Budget Statements.
- ^(b) Appropriation Bill (No. 1) 2024–25.
- ^(c) 'Non cash expenses' relate to the write down of drug stockpile inventory due to expiration, consumption and distribution.
- ^(d) Special accounts are reported on a cash basis. This adjustment reflects the differences between expense and cash.
- ^(e) Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1)' and 'Revenue from independent sources (s74)'.
- ^(f) Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.
- ^(g) Industrial Chemicals Special Account.
- ^(h) Office of the Gene Technology Regulator (OGTR) Special Account.
- ⁽ⁱ⁾ Therapeutic Goods Administration (TGA) Special Account.

Performance measures for Outcome 1

Tables 2.1.2 – 2.1.10 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 Program 1.1

Outcome 1: Health Policy, Access and Support Better equip Australia to meet current and future health needs of all Australians through the delivery of evidence-based health policies; improved access to comprehensive and coordinated health care; ensuring sustainable funding for health services, research and technologies; and protecting the health and safety of the Australian community.		
Program 1.1: Health Research, Coordination and Access Collaborate with state and territory governments, the broader healthcare sector and engage internationally to improve access to high-quality, comprehensive and coordinated health care to support better health outcomes for all Australians through nationally consistent approaches, sustainable public hospital funding, digital health, supporting health infrastructure, international standards and best practice, and improve the health and wellbeing of Australians through health and medical research.		
Key Activities	Fund health and medical research through the Medical Research Future Fund (MRFF) that addresses the health priorities of all Australians.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	1.1A – Fund transformative health and medical research that improves lives, contributes to health system sustainability, and drives innovation.	a. Disbursed 99.4% of the available budget for the MRFF in 2023–24 to grants of financial assistance, consistent with the MRFF Act and the MRFF 10-Year Investment Plan. b. Supported 95 new clinical trials. c. Provided funding for 21 new projects to develop and commercialise health technologies, treatments, drugs and devices. d. Provided funding for 15 new grants with a First Nations health focus. e. Awarded funding to 5 unique First Nations lead researchers (Chief Investigators A) across 5 grants. f. Awarded funding to 55 unique First Nations research team members (Chief Investigators) across 23 grants. g. Awarded funding to 1,683 unique research team members (Chief Investigators). h. Provided funding for 130 grants with 3 or more participating institutions and 33 grants with 10 or more participating institutions. i. Confirmed the eligibility of 53 new organisations to receive MRFF

		funding, consistent with the MRFF Act.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	1.1A – MRFF funds are disbursed towards grants of financial assistance to support research that addresses the <i>Australian Medical Research and Innovation Priorities</i> .	<ul style="list-style-type: none"> a. Disburse at least 99% of MRFF funds available in 2024–25 towards grants of financial assistance b. 100% of grants awarded in 2024–25 address one or more of the <i>Australian Medical Research and Innovation Priorities</i> in force at the time.
Forward Estimates 2025–28	As per 2024–25	<p>For 2025–26:</p> <ul style="list-style-type: none"> a. Disburse at least 99% of MRFF funds available in 2025–26 towards grants of financial assistance b. 100% of grants awarded in 2025–26 address one or more of the <i>Australian Medical Research and Innovation Priorities</i> in force at the time. <p>For 2026–27:</p> <ul style="list-style-type: none"> a. Disburse at least 99% of MRFF funds available in 2026–27 towards grants of financial assistance b. 100% of grants awarded in 2026–27 address one or more of the <i>Australian Medical Research and Innovation Priorities</i> in force at the time. <p>For 2027–28:</p> <ul style="list-style-type: none"> a. Disburse at least 99% of MRFF funds available in 2027–28 towards grants of financial assistance b. 100% of grants awarded in 2027–28 address one or more of the <i>Australian Medical Research and Innovation Priorities</i> in force at the time.
Material changes to Program 1.1 resulting from 2024–25 Budget Measures: Nil		

Table 2.1.3: Performance measures for Program 1.2

Program 1.2: Mental Health		
Improve the mental health and wellbeing of all Australians, including a focus on suicide prevention.		
Key Activities	Increasing access to PHN-commissioned services.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	1.2A – PHN-commissioned mental health services used per 100,000 population.	It is expected that the 2023–24 target will be achieved (annual increase on 2022–23 numbers).
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Annual increase on 2023–24 numbers.
Forward Estimates 2025–28	As per 2024–25	<ul style="list-style-type: none"> 2025–26: Annual increase on 2024–25 numbers. 2026–27: Annual increase on 2025–26 numbers. 2027–28: Annual increase on 2026–27 numbers.

Program 1.2: Mental Health		
Key Activities	Increasing the number of people accessing Medicare mental health services.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	1.2B – Medicare mental health services used per 100,000 population.	It is expected that the 2023–24 target will be achieved (annual increase on 2022–23 numbers).
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Annual increase on 2023–24 numbers.
Forward Estimates 2025–28	As per 2024–25	<ul style="list-style-type: none">2025–26: Annual increase on 2024–25 numbers.2026–27: Annual increase on 2025–26 numbers.2027–28: Annual increase on 2026–27 numbers.

Program 1.2: Mental Health		
Key Activities	Enhancing the capacity of headspace youth services.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	1.2C – Number of headspace services delivered per 100,000 population of 12 to 25 year olds.	It is expected that the 2023–24 target will be achieved (annual increase on 2022–23 numbers).
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Annual increase on 2023–24 numbers.
Forward Estimates 2025–28	As per 2024–25	<ul style="list-style-type: none"> 2025–26: Annual increase on 2024–25 numbers. 2026–27: Annual increase on 2025–26 numbers. 2027–28: Annual increase on 2026–27 numbers.
Material changes to Program 1.2 resulting from 2024–25 Budget Measures: Nil		

Table 2.1.4: Performance measures for Program 1.3

Program 1.3: First Nations Health Drive improved health outcomes for First Nations peoples through shared decision-making and genuine partnerships with First Nations health organisations and communities, in alignment with the priorities of the National Agreement on Closing the Gap (National Agreement) and the National Aboriginal and Torres Strait Islander Health Plan 2021–2031.		
Key Activities	In line with the Priority Reforms of the National Agreement, supporting the Aboriginal and Torres Strait Islander community-controlled health sector to deliver health programs and activities to contribute to achieving Target 1 (life expectancy) and Target 2 (healthy birthweight) of the National Agreement.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	1.3A – Increase the percentage of annual Indigenous Australians' Health Programme (IAHP) funding directed to Aboriginal and Torres Strait Islander Community Controlled Organisations.	Data not yet available ¹⁴
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	72%
Forward Estimates 2025–28	As per 2024–25	Increase the target by 2% points each year: <ul style="list-style-type: none"> • 74% in 2025–26 • 76% in 2026–27 • 78% in 2027–28
Material changes to Program 1.3 resulting from 2024–25 Budget Measures: Nil		

¹⁴ Expected performance result not yet available. Final results will be published in the Department of Health and Aged Care Annual Report 2023–24.

Table 2.1.5: Performance measures for Program 1.4

Program 1.4: Health Workforce Ensure Australia has the workforce necessary to improve the health and wellbeing of all Australians. Improve the quality, distribution and planning of the Australian health workforce to better meet the needs of the community and deliver a sustainable, well distributed health workforce.			
Key Activities	<ul style="list-style-type: none"> Implementing workforce programs to improve the health and wellbeing of all Australians. Supporting distribution of the health workforce across Australia, including in primary care, aged care and regional, rural and remote areas, through training programs, scholarships, incentive programs, and trials of innovative models of care and employment approaches. Improving distribution of the health workforce through improved incentives for primary care doctors, nurses and allied health professionals including through reforms to the Workforce Incentive Program. 		
Year	Performance Measure	Expected Performance Results	
Current Year 2023–24	1.4A – Effective investment in workforce programs will improve health workforce distribution in Australia.¹⁵ a. Full time equivalent (FTE) Primary Care General Practitioners (GPs) per 100,000 population. ¹⁶ b. FTE non-general practice medical specialists per 100,000 population. ¹⁷ c. FTE primary and community nurses per 100,000 population. ¹⁸ d. FTE primary and community allied health practitioners per 100,000 population. ¹⁹ e. Proportion of GP training undertaken in areas outside major cities. ²⁰	MM1²¹	MM2–7
		a. 116.6 b. 199.7 c. 233.0 d. 480.6 e. N/A	a. 104.9 b. 97.9 c. 267.5 d. 403.6 e. 53.6%

¹⁵ Source: Health and Aged Care Portfolio Budget Statements 2023–24, p.65.

¹⁶ Medical Benefits Scheme claims data (based on date of service).

¹⁷ National Health Workforce Datasets (NHWDS), Medical Practitioners.

¹⁸ NHWDS, Nurses and Midwives.

¹⁹ NHWDS, Allied Health

²⁰ Australian General Practice Training Program data and Rural Vocational Training Scheme data.

²¹ Geography: Cities (MM1) and rural (MM2–7) based on Modified Monash Model 2019.

Year	Performance Measure	Planned Performance Results	
Budget Year 2024–25	As per 2023–24	MM1	MM2–7
		a. 115.6	a. 110.6
		b. 196.6	b. 100.6
		c. 191.5	c. 232.8
		d. 445.9	d. 421.5
		e. N/A	e. >50%
Forward Estimates 2025–28	As per 2024–25	Gradual increase on the previous years' data for measure parts a-d for MM1 and MM2–7. Maintain >50% in measure part e. for MM2–7.	
Material changes to Program 1.4 resulting from 2024–25 Budget Measures: Nil			

Table 2.1.6: Performance measures for Program 1.5

Program 1.5 Preventive Health and Chronic Disease Support Support the people of Australia to live longer in full health and wellbeing through reducing the rates of harmful alcohol consumption, illicit drug use, and tobacco and e-cigarettes use, and increasing healthy eating patterns, levels of physical activity and cancer screening participation.		
Key Activities	Working with Commonwealth entities, states, territories and other relevant agencies to support a collaborative approach to policy frameworks, as well as prevention and reduction of harm to individuals, families, and communities from alcohol, tobacco, e-cigarette and other drugs through: <ul style="list-style-type: none"> • implementing activities that align with the objectives of the National Drug Strategy 2017–2026 and its sub-strategies, including the National Alcohol Strategy 2019–2028 and the National Tobacco Strategy 2023–2030. This includes delivering health promotion and education activities to support smoking and nicotine cessation and prevention, to raise awareness of the Australian guidelines to reduce health risks from drinking alcohol, and the risks of drinking alcohol while pregnant and breastfeeding • investing in quality alcohol and drug treatment services consistent with the National Quality and Treatment Frameworks • supporting expansion of tobacco and e-cigarette control program activities through investment in tobacco and e-cigarette control research and evaluation. 	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	1.5A – Improve overall health and wellbeing of Australians by achieving preventive health targets. <ul style="list-style-type: none"> a) Percentage of adults who are daily smokers. b) Percentage of population who drink alcohol in ways that put them at risk of alcohol related disease or injury: <ul style="list-style-type: none"> i. reduction in harmful alcohol consumption by 2030 ii. reduction of young people (14 to 17 year olds) consuming alcohol by 2030 iii. reduction of pregnant women aged 14 to 49 years consuming alcohol whilst pregnant by 2030. c) Percentage of population who have used an illicit drug in the last 12 months. 	<ul style="list-style-type: none"> a) Progressive decrease of daily smoking prevalence towards <10%. b) No significant changes in the percentage of population who drank alcohol in ways that put them at risk of alcohol-related disease or injury: <ul style="list-style-type: none"> i. 30.7% - no significant change from baseline. ii. 31.0% - no significant change from baseline. iii. 28.3% - no significant change from baseline. c) 17.9% - significant increase from baseline.

Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	1.5A – Improve overall health and wellbeing of Australians by achieving preventive health targets. a) As per 2023–24 b) Percentage of population who drink alcohol in ways that put them at risk of alcohol related disease or injury. c) As per 2023–24	a) Progressive decrease of daily smoking prevalence towards <10%. b) Progressive decrease of harmful alcohol consumption towards <28.8%. c) Progressive decrease of recent illicit drug use towards <13.94%.
Forward Estimates 2025–28	As per 2024–25	a) Progressive decrease of daily smoking prevalence towards <5%. b) Progressive decrease of harmful alcohol consumption towards <27.2%. c) Progressive decrease of recent illicit drug use towards <13.94%.

Program 1.5 Preventive Health and Chronic Disease Support		
Key Activities	Improving early detection, treatment, and survival outcomes for people with cancer by increasing participation across the 3 cancer screening programs over the next 5 years under the National Preventive Health Strategy 2021–2030 and the National Strategy for the Elimination of Cervical Cancer in Australia.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	1.5B – Increase the level of cancer screening participation a. National Bowel Cancer Screening Program. b. National Cervical Screening Program. c. BreastScreen Australia Program.	a. Data not yet available ²² b. Data not yet available ²³ c. Data not yet available ²⁴
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	a. Progressive increase towards 53.0%. b. Progressive increase towards 70.0%. c. Progressive increase towards 65.0%.
Forward Estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 1.5 resulting from 2024–25 Budget Measures: Nil		

²² Due to the time between an invitation being sent, test results and collection of data from the Register, participation rates for January 2023 to December 2024 are not yet available. These results are expected to be available in June 2026.

²³ The National Cervical Screening Program was renewed on 1 December 2017, when it changed from 2 yearly pap testing to a 5 yearly human papillomavirus (HPV) test. Five years of program datasets are required in order to fully assess participation under the renewed program. Participation rates for the 5 year period 2020–24 will not be available until 2025.

²⁴ Data not available due to the time between data collected by state and territory BreastScreen registers (which includes assurance processes for data quality) and the time it is provided to AIHW for calculating the national BreastScreen Australia participation rate (which includes data cleansing and assurance processes). Participation rates for January 2021–December 2022 are expected to be available in October 2024. The results will be available at: Cancer screening Overview - Australian Institute of Health and Welfare (www.aihw.gov.au/reports-data/healthwelfare-services/cancer-screening/overview).

Table 2.1.7: Performance measures for Program 1.6

Program 1.6: Primary Health Care Quality and Coordination Strengthen primary health care by delivering funding to frontline primary health care services and improving the access, delivery, quality and coordination of those services. This will help improve health outcomes for patients, particularly people with chronic and/or mental health conditions, and assist in reducing unnecessary hospital visits and admissions.		
Key Activities	Supporting Primary Health Networks to increase the efficiency, effectiveness, accessibility, and quality of primary health care services, particularly for people at risk of poorer health outcomes, and to improve multidisciplinary care, care coordination and integration.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	1.6A – The number of Primary Health Network regions in which the rate of potentially preventable hospitalisations is declining, based on the latest available Australian Institute of Health and Welfare longitudinal data.	27
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	28
Forward Estimates 2025–28	As per 2024–25	The number of Primary Health Network regions increase by one each year: <ul style="list-style-type: none"> • 29 in 2025–26 • 30 in 2026–27 • 31 in 2027–28
Material changes to Program 1.6 resulting from 2024–25 Budget Measures: Nil		

Table 2.1.8: Performance measures for Program 1.7

Program 1.7: Primary Care Practice Incentives and Medical Indemnity Provide incentive payments to eligible general practices and general practitioners through the Practice Incentives Program (PIP) to support continuing improvements, increase quality of care, enhance capacity and improve access and health outcomes for patients. Promote the ongoing stability, affordability and availability of medical indemnity insurance to enable stable fees for patients and allow the health workforce to focus on delivering high-quality services.		
Key Activities	Providing Practice Incentive Program payments to eligible general practices for participation in the Quality Improvement Incentive.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	1.7A – Maintain Australia's access to quality general practitioner care through the percentage of accredited general practices submitting PIP Quality Improvement Incentive data to their Primary Health Network.	≥94.0%
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24 ²⁵	≥95.0%
Forward Estimates 2025–28	As per 2024–25 ²⁶	As per 2024–25

²⁵ Pending final recommendations of the Effectiveness Review of General Practice Incentives (due in the first half of 2024–25). The outcomes of the review will inform the future of PIP QI.

²⁶ Ibid.

Program 1.7: Primary Care Practice Incentives and Medical Indemnity		
Key Activities	Requiring medical indemnity insurers to only refuse to provide cover or apply a risk surcharge on insurance premiums under limited circumstances as set out under section 52A of the <i>Medical Indemnity Act 2002</i> .	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	1.7B – Percentage of medical professionals who can access medical indemnity insurance without the application of a risk surcharge or a refusal of medical indemnity insurance cover.	Data not yet available ²⁷
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	95.0%
Forward Estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 1.7 resulting from 2024–25 Budget Measures: Nil		

²⁷ Expected performance result not yet available. Final results will be published in the Department of Health and Aged Care Annual Report 2023–24.

Table 2.1.9: Performance measures for Program 1.8

Program 1.8 Health Protection, Emergency Response and Regulation Protect the health of the Australian community through national leadership and capacity building to detect, prevent and respond to threats to public health and safety, including those arising from communicable diseases, natural disasters, acts of terrorism and other incidents that may lead to mass casualties. Protect human health and the environment through regulatory oversight of therapeutic goods, controlled drugs, genetically modified organisms, and industrial chemicals.		
Key Activities	Regulating therapeutic goods, to ensure safety, efficacy, performance and quality.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	1.8A – Percentage of therapeutic goods evaluations that meet statutory timeframes.	100%
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	100%
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.8 Health Protection, Emergency Response and Regulation		
Key Activities	Regulating through compliance and monitoring and providing advice on the import, export, cultivation, production, and manufacture of controlled drugs, including medicinal cannabis, to support Australia's obligations under the International Drug Conventions.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	1.8B – Number of completed inspections of licence holders under the <i>Narcotic Drugs Act 1967</i> .	27
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	30
Forward Estimates 2025–28	As per 2024–25	The number of completed inspections increase each year: <ul style="list-style-type: none">32 in 2025–2635 in 2026–2736 in 2027–28

Program 1.8 Health Protection, Emergency Response and Regulation		
Key Activities	Administering the National Gene Technology Scheme by assessing applications and issuing approvals, and by conducting routine inspections of certified facilities and licensed activities with genetically modified organisms (GMOs).	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	1.8C – Performance Measure: a. Percentage of GMO licence decisions made within statutory timeframes. b. Percentage of reported non-compliance with the conditions of GMO approvals assessed.	a. 100% b. 100%
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	1.8C – Performance Measure: a. Percentage of statutory timeframes met for decisions on applications b. As per 2023–24	a. ≥98% b. ≥98%
Forward Estimates 2025–28	a. As per 2024–25 b. As per 2024–25	a. As per 2024–25 b. As per 2024–25

Program 1.8 Health Protection, Emergency Response and Regulation		
Key Activities	Completing industrial chemical risk assessments within statutory timeframes under the Australian Industrial Chemicals Introduction Scheme, to provide timely information and recommendations about the safe use of industrial chemicals.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	1.8D – Industrial chemical risk assessments completed within statutory timeframes.	≥98%
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	≥95%
Forward Estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 1.8 resulting from 2024–25 Budget Measures: Nil		

Table 2.1.10: Performance measures for Program 1.9

Program 1.9: Immunisation Reduce the incidence of vaccine preventable diseases to protect individuals and increase national immunisation coverage rates to protect the Australian community.		
Key Activities	Developing, implementing and evaluating strategies to improve immunisation coverage of vaccines covered by the National Immunisation Program (NIP), including through ensuring sufficient supply and efficient use of vaccines on the NIP.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	1.9A – Immunisation coverage rates: a. For children at 5 years of age are increased and maintained at the protective rate of 95%. b. For First Nations children 12 to 15 months of age are increased to close the gap and then maintained. c. For 15 year olds, HPV vaccinations are increased with a target of 90% coverage by 2030.	a. Data not yet available ²⁸ b. Data not yet available ²⁹ c. Data not yet available ³⁰
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	a. ≥95.00% b. ≥95.00% c. ≥90.00%
Forward Estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 1.9 resulting from 2024–25 Budget Measures: Nil		

²⁸ Data is not yet available from Services Australia. Results will be published in the Department of Health and Aged Care Annual Report 2023–24.

²⁹ Ibid.

³⁰ Ibid.

2.2 Budgeted expenses and performance for Outcome 2

Outcome 2: Individual Health Benefits

Ensuring improved access for all Australians to cost-effective and affordable medicines, medical, dental and hearing services; improved choice in health care services, through guaranteeing Medicare and the Pharmaceutical Benefits Scheme; supporting targeted assistance strategies and private health insurance.

Programs contributing to Outcome 2

Program 2.1: Medical Benefits

Program 2.2: Hearing Services

Program 2.3: Pharmaceutical Benefits

Program 2.4: Private Health Insurance

Program 2.5: Dental Services

Program 2.6: Health Benefit Compliance

Program 2.7: Assistance through Aids and Appliances

Linked programs

Other Commonwealth entities that contribute to Outcome 2

Australian Taxation Office (ATO)

Program 1.12: Private Health Insurance Rebate

The ATO contributes to the administration of the Government's Private Health Insurance Rebate program. The ATO also works with the Department of Health and Aged Care to deliver the Multi-Agency Data Integration Project (2.4).

Department of the Prime Minister and Cabinet (Office for Women)

Program 1.1: Prime Minister and Cabinet

The Office for Women is leading implementation of *Working for Women: A Strategy for Gender Equality*, which provides a framework for national gender equality approaches, including in relation to gender equity in healthcare access and outcomes (2.1 and 2.3).

Other Commonwealth entities that contribute to Outcome 2
Department of Social Services (DSS)
<p>Program 1.1: Support for Families</p> <p>Program 1.3: Support for Seniors</p> <p>Program 1.4: Financial Support for People with Disability</p> <p>Program 1.5: Financial Support for Carers</p> <p>Program 1.6: Working Age Payments</p> <p>Program 1.7: Student Payments</p> <p>DSS contributes to providing access to cost-effective medicines, medical, dental, and hearing services by determining income support recipient eligibility for Pensioner Concession Cards, Health Care Cards and Commonwealth Seniors Health Cards, which attract concessions under this Outcome (2.1, 2.2, 2.3, 2.5 and 2.6).</p>
Department of the Treasury (Treasury)
<p>Program 1.4: Commonwealth-State Financial Relations</p> <p>Treasury provides financial assistance through National Partnership payments to state and territory governments as part of the Federal Financial Relations Framework¹, which includes funding for the Federation Funding Agreement on Public Dental Services for Adults (2.5).</p>
Department of Veterans' Affairs (DVA)
<p>Program 2.1: General Medical Consultations and Services</p> <p>Program 2.3: Veterans' Pharmaceuticals Benefits</p> <p>Program 2.5: Veterans' Counselling and Other Health Services</p> <p>Program 2.6: Military Rehabilitation and Compensation Acts – Health and Other Care Services</p> <p>DVA provides access to general and specialist medical and dental services for its clients (2.1, 2.5 and 2.6).</p> <p>DVA's Repatriation Pharmaceutical Benefits Scheme provides clients access to a comprehensive range of pharmaceuticals and wound dressings for the treatment of their health care needs (2.3).</p>
Hearing Australia
<p>Program 2.2: Hearing Services</p> <p>Hearing Australia provides access to high quality hearing services to eligible people through delivery of the Hearing Services Program (HSP) (2.2).</p>
National Health Funding Body (NHFB)
<p>Program 1.1: National Health Funding Pool Administration</p> <p>The Department of Health and Aged Care has lead responsibility for the integrity of health benefits claims and associated compliance activities. The NHFB Administrator and the NHFB work with the Commonwealth, states and territories on data matching and the identification of potential duplicate payments through other Commonwealth funded programs to ensure the same public hospital service is not funded twice (2.6).</p>

¹ For Budget estimates relating to the National Partnership component of the program, refer to Budget Paper No. 3.

Other Commonwealth entities that contribute to Outcome 2
Professional Services Review (PSR)²
<p>Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme</p> <p>The PSR contributes to the integrity of the Medicare program, the Pharmaceutical Benefits Scheme and the Child Dental Benefits Schedule by investigating, on request from the Chief Executive Medicare, health practitioners and entities that provide such services who are suspected of inappropriate practice and determining any sanctions to be applied (2.1, 2.5 and 2.6).</p>
Services Australia
<p>Program 1.2: Customer Service Delivery</p> <p>Program 1.3: Technology and Transformation</p> <p>Services Australia administers payments to eligible recipients under the following programs:</p> <ul style="list-style-type: none"> - Medicare services and benefit payments, and related Medicare Benefits Schedule items (2.1) - external breast prostheses reimbursements (2.1) - ex-gratia payments for the Disaster Health Care Assistance Scheme (2.1) - Hearing Services Program payments for voucher services and devices (2.2) - the Pharmaceutical Benefits Scheme (2.3) - Lifetime Health Cover mail out and the private health insurance rebate (2.4) - the Child Dental Benefits Schedule (2.5) - payment of claims from stoma associations for stoma-related products (2.7).

² Refer to the PSR chapter in these PB Statements for further information on the work of this entity.

Budgeted expenses for Outcome 2

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 2.2.1: Budgeted expenses for Outcome 2

	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 2.1: Medical Benefits					
Administered expenses					
Ordinary annual services ^(a)	134,532	110,278	108,798	107,285	107,331
Special account					
Medicare Guarantee Fund					
- medical benefits	29,557,569	31,840,321	33,801,277	35,366,621	37,211,682
accrual adjustment	70,784	32,521	4,766	23,179	25,373
Total for Program 2.1	29,762,885	31,983,120	33,914,841	35,497,085	37,344,386
Program 2.2: Hearing Services					
Administered expenses					
Ordinary annual services ^(a)	616,984	652,815	687,473	698,955	745,157
Total for Program 2.2	616,984	652,815	687,473	698,955	745,157
Program 2.3: Pharmaceutical Benefits					
Administered expenses					
Ordinary annual services ^(a)	1,008,333	958,739	1,064,099	1,040,228	1,010,183
Special account					
Medicare Guarantee Fund					
- pharmaceutical benefits	17,982,588	18,570,288	18,696,984	18,511,283	18,703,711
accrual adjustment	18,456	13,756	(1,221)	(6,744)	3,291
Total for Program 2.3	19,009,377	19,542,783	19,759,862	19,544,767	19,717,185
Program 2.4: Private Health Insurance					
Administered expenses					
Ordinary annual services ^(a)	14,759	8,357	7,135	6,975	7,027
Special appropriations					
Private Health Insurance Act 2007 - incentive payments and rebate	7,045,715	7,252,229	7,456,898	7,622,435	7,774,748
Total for Program 2.4	7,060,474	7,260,586	7,464,033	7,629,410	7,781,775
Program 2.5: Dental Services ^(b)					
Administered expenses					
Special appropriations					
Dental Benefits Act 2008	339,889	327,539	325,847	324,568	324,488
Total for Program 2.5	339,889	327,539	325,847	324,568	324,488

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	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 2.6: Health Benefit Compliance					
Administered expenses					
Ordinary annual services ^(a)	20,319	16,645	16,645	16,645	16,645
Total for Program 2.6	20,319	16,645	16,645	16,645	16,645
Program 2.7: Assistance through Aids and Appliances					
Administered expenses					
Ordinary annual services ^(a)	2,012	3,645	2,378	2,378	2,378
Special appropriations					
<i>National Health Act 1953</i>					
- aids and appliances	514,817	502,749	511,214	511,111	511,113
Total for Program 2.7	516,829	506,394	513,592	513,489	513,491
Outcome 2 totals by appropriation type					
Administered expenses					
Ordinary annual services ^(a)	1,796,939	1,750,479	1,886,528	1,872,466	1,888,721
Special appropriations	7,900,421	8,082,517	8,293,959	8,458,114	8,610,349
Special account	47,540,157	50,410,609	52,498,261	53,877,904	55,915,393
accrual adjustment	89,240	46,277	3,545	16,435	28,664
Departmental expenses					
Departmental appropriation ^(c)	211,789	217,775	202,585	184,837	181,130
Expenses not requiring appropriation in the Budget year ^(d)	5,637	9,777	8,270	8,126	8,126
Total expenses for Outcome 2	57,544,183	60,517,434	62,893,148	64,417,882	66,632,383
	2023–24	2024–25			
Average staffing level (number)	1,081	1,122			

Table has been prepared inclusive of 2023-24 Additional Estimates figures.

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

^(b) Budget estimates for this program exclude National Partnership payments to state and territory governments by Treasury as part of the Federal Financial Relations framework. National Partnerships are listed in this chapter under each program. For Budget estimates relating to the National Partnership component of this program, please refer to Budget Paper 3 or Program 1.9 of Treasury's Portfolio Budget Statements.

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

^(d) 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 2

Table 2.2.2 – 2.2.8 details the performance measures for each program associated with Outcome 2. 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 2.2.2: Performance measure for Program 2.1

Outcome 2: Individual Health Benefits Ensuring improved access for all Australians to cost-effective and affordable medicines, medical, dental and hearing services; improved choice in health care services, through guaranteeing Medicare and the Pharmaceutical Benefits Scheme; supporting targeted assistance strategies and private health insurance.		
Program 2.1: Medical Benefits Deliver a modern, sustainable Medicare Benefits Schedule that supports all Australians to access high-quality and cost-effective professional services. Work with consumers, health professionals, private health insurers, and states and territories to continue strengthening Medicare. Provide and improve access to medical and health services for all Australians through a contemporary Medicare Benefits Schedule (MBS) that is based on clinical evidence, and which supports the provision of high quality services.		
Key Activities	Supporting access to a contemporary and sustainable Medicare Benefits Schedule (MBS).	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	2.1A – Percentage of Australians accessing Medicare Benefits Schedule services.	Data not yet available ³
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	>90%
Forward Estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 2.1 resulting from 2024–25 Budget Measures: Nil		

³ Expected performance result not yet available. Final results will be published in the Department of Health and Aged Care Annual Report 2023–24.

Table 2.2.3: Performance measures for Program 2.2

Program 2.2: Hearing Services Provide high-quality hearing services, including devices, to eligible people to help manage their hearing loss and improve engagement with the community.		
Key Activities	Provide access to high-quality hearing services through delivery of the Voucher scheme and Community Service Obligations (CSO) components of the Hearing Services Program.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	2.2A a. Number of active vouchered clients ⁴ who receive hearing services. b. Number of active Community Service Obligations clients who receive hearing services.	a. Data not yet available ⁵ b. Data not yet available ⁶
Year	Performance Measure	Planned Performance Results⁷
Budget Year 2024–25	As per 2023–24	a. 899,000 b. 81,700
Forward Estimates 2025–28	As per 2024–25	Increase on the previous years' number of active vouchered clients (a) and number of active CSO clients (b): In 2025–26 a. 914,000 b. 83,800 In 2026–27 a. 943,359 b. 87,152 In 2027–28 a. 972,000 b. 90,500
Material changes to Program 2.2 resulting from 2024–25 Budget Measures: Nil		

⁴ Active clients refers to the number of current voucher holders under the Hearing Services Program that have accessed one or more program services during the year.

⁵ Expected performance results not yet available. Final results will be published in the Department of Health and Aged Care Annual Report 2023–24.

⁶ Ibid.

⁷ Please note the Planned Performance Results for 2024–28 are currently being reviewed and final numbers will be confirmed in the Department of Health and Aged Care Corporate Plan 2024–25.

Table 2.2.4: Performance measures for Program 2.3

Program 2.3: Pharmaceutical Benefits Provide all eligible Australians with reliable, timely, and affordable access to high-quality, cost-effective medicines, and pharmaceutical services by subsidising the cost of medicines through the Pharmaceutical Benefits Scheme (PBS).		
Key Activities	Provide all eligible Australians with reliable, timely, and affordable access to high-quality, clinically effective, cost-effective medicines recommended by the Pharmaceutical Benefits Advisory Committee, by listing of new medicines on the Pharmaceutical Benefits Scheme.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	2.3A – Percentage of new medicines recommended by the Pharmaceutical Benefits Advisory Committee (PBAC) that are listed on the Pharmaceutical Benefits Scheme within 6 months of in principle agreement to listing arrangements.	≥80%
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	≥80%
Forward Estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 2.3 resulting from 2024–25 Budget Measures: Nil		

Table 2.2.5: Performance measure for Program 2.4

Program 2.4: Private Health Insurance		
Promote affordable, cost-effective, quality private health insurance (PHI) and choice for consumers.		
Key Activities	Assessment of private health insurer premium change applications.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	2.4A – Percentage of applications to the Minister from private health insurers to change premiums charged under a complying health insurance product that are assessed within approved timeframes.	100%
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	100%
Forward Estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 2.4 resulting from 2024–25 Budget Measures: Nil		

Table 2.2.6: Performance measure for Program 2.5

Program 2.5: Dental Services Support eligible children to access essential dental health services through the Child Dental Benefits Schedule (CDBS).		
Key Activities	Working with Services Australia to increase awareness of the CDBS program to support eligible children to access essential dental health services.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	2.5A – The percentage of eligible children ⁸ accessing essential dental health services through the Child Dental Benefits Schedule.	38%
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	43.6%
Forward Estimates 2025–28	As per 2024–25	Increase in percentage each year to: <ul style="list-style-type: none">• 44.5% in 2025–26• 45.4% in 2026–27• 46.3% in 2027–28
Material changes to Program 2.5 resulting from 2024–25 Budget Measures: Nil		

⁸ From 1 January 2022, to be eligible for the CDBS a child must be between zero and 17 years of age, must be eligible for Medicare, and the child or parent/guardian must be receiving a relevant Australian Government Payment, such as Family Tax Benefit Part A. From 1 January 2014 to 31 December 2021, the age of eligibility was between 2 and 17 years of age.

Table 2.2.7: Performance measure for Program 2.6

Program 2.6: Health Benefit Compliance Support the integrity of health benefit claims through prevention, early identification and treatment of incorrect claiming, inappropriate practice and fraud.		
Key Activities	To take action against health care providers who are found non-compliant to support the integrity of health benefit claims.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	2.6A – Percentage of completed audits, practitioner reviews and investigations that find non-compliance.	>80%
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	>80%
Forward Estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 2.6 resulting from 2024–25 Budget Measures: Nil		

Table 2.2.8: Performance measure for Program 2.7

Program 2.7: Assistance through Aids and Appliances Improve health outcomes for the Australian community through the provision of targeted assistance for aids and appliances.		
Key Activities	Deliver the National Diabetes Services Scheme, including expanded access arrangements for continuous glucose monitoring products, with the assistance of Diabetes Australia.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	2.7A – Average Net Promoter Score for National Diabetes Services Scheme programs.	>70
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	>70
Forward Estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 2.7 resulting from 2024–25 Budget Measures: Nil		

2.3 Budgeted expenses and performance for Outcome 3

Outcome 3: Ageing and Aged Care

Improved wellbeing for older Australians through targeted support, access to appropriate, high quality care, and related information services.

Programs contributing to Outcome 3

Program 3.1: Access and Information

Program 3.2: Aged Care Services

Program 3.3: Aged Care Quality

Linked programs

Other Commonwealth entities that contribute to Outcome 3

Aged Care Quality and Safety Commission (ACQSC)¹

Program 1.1: Quality Aged Care Services

As the national regulator of aged care services subsidised by the Australian Government, ACQSC's role is to approve providers' entry to the aged care system, to accredit, assess and monitor aged care services against requirements, and to hold providers to account for meeting their responsibilities. The ACQSC oversees approved provider and worker compliance with the Code of Conduct for Aged Care, handles complaints about aged care services, and provides education and information about its functions. The ACQSC also engages with consumers to understand their experiences and provide advice to providers about working with consumers in designing and delivering best practice care (3.3).

Department of the Prime Minister and Cabinet (Office for Women)

Program 1.1: Prime Minister and Cabinet

The Office for Women is leading implementation of *Working for Women: A Strategy for Gender Equality*, which provides a framework for national gender equality approaches, including in relation to gender equity in paid and unpaid care, and in healthcare access and outcomes (3.1, 3.2 and 3.3).

¹ Refer to the ACQSC chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity.

Other Commonwealth entities that contribute to Outcome 3
<p>Department of Social Services (DSS)</p> <p>Program 3.1: Disability and Carers</p> <p>DSS contributes to:</p> <ul style="list-style-type: none"> – providing assistance, support and services for people with disability and their carers (3.1, 3.2 and 3.3). – working in partnership with other commonwealth agencies and jurisdictions to develop Foundational Supports as recommended by the NDIS Review (3.2). – supporting the expansion of NDIS worker screening to aged care (3.2). – Integrated Care and Commissioning Trials: The Department of Health and Aged Care is working in partnership with Department of Social Services, National Disability Insurance Agency, the Department of Veterans' Affairs as well as other Commonwealth and State government agencies and local communities and service providers on integrated care and commissioning trials across the care and support sectors. These trials will identify ways to better integrate and collaborate across primary health, aged care, disability and veterans' care service systems and look for opportunities for joint workforce and service commissioning initiatives to ensure people's care needs are met in the community they live in. Work has commenced in four trial sites - the Kimberley, WA; Longreach, QLD; South-East NSW and Gippsland, VIC. An additional 6 sites will be identified on top of these existing 4 trial locations. As part of these trials funding will be available to support capacity building, service integration activities and minor capital works across all 10 sites (3.2).
<p>Department of the Treasury (Treasury)</p> <p>Program 1.4: Commonwealth-State Financial Relations</p> <p>Treasury provides financial assistance through National Partnership payments to state and territory governments as part of the Federal Financial Relations Framework.²</p> <p>Activities funded through the National Partnership Agreements include:</p> <ul style="list-style-type: none"> – the Specialist Dementia Care Program (3.2). – Registration Scheme for Personal Care Workers (3.3).

² For Budget estimates relating to the National Partnership component of the program, refer to Budget Paper No. 3.

Other Commonwealth entities that contribute to Outcome 3
<p>Department of Veterans' Affairs (DVA)</p> <p>Program 2.4: Veterans' Community Care and Support</p> <p>The program's primary objective is to effectively manage community support and home care programs, including the development and review of policy and operational guidelines and procedures, and assessment of program effectiveness.</p> <p>Veteran community care and support programs include the Veterans' Home Care (VHC) Program and the Community Nursing Program.</p> <p>The objectives of the VHC and Community Nursing programs are to support clients to remain independent in their homes, and improve their quality of life and health. For many of the veteran community who are ageing and increasingly requiring higher levels of service, the provision of these services helps to delay entry into residential aged care and maximises independence.</p> <p>DVA also provides subsidies and supplements for clients who are no longer able to live independently and who enter residential aged care.</p> <p>Program 2.4 also funds a range of grants programs to assist in providing support to veterans and their families including the Veteran Wellbeing Grants Program, Grants-in-Aid, and the Supporting Invictus Australia Program.</p> <p>It also includes the Veterans' and Families' Hubs grants, which provide one-off funding for the development and implementation of 6 Veterans' and Families' Hubs to provide services and support based on local needs and opportunities (3.2).</p>
<p>Independent Health and Aged Care Pricing Authority (IHACPA)³</p> <p>Program 1.1: Development of Pricing Advice and Annual Determinations</p> <p>IHACPA provides independent advice on aged care pricing issues, including the new Australian National Aged Care Classification (AN-ACC) funding model in residential care to ensure that the model and annual funding increases are informed by the efficient cost of delivering care (3.2).</p> <p>IHACPA will also approve select aged care fees:</p> <ul style="list-style-type: none"> — increases to extra service fees that can be charged by residential aged care providers — accommodation payments higher than the maximum amount determined by the Minister (currently \$550,000) (3.2).
<p>National Disability Insurance Agency (NDIA)</p> <p>Program 1.1: Reasonable and Necessary Support for Participants</p> <p>The NDIA has a cross billing agreement with the Department of Health and Aged Care to pay some fees and charges for people in residential aged care who are National Disability Insurance Scheme (NDIS) participants. This cross-billing agreement includes payment of a participant's basic care subsidy fee and accommodation supplement (3.2) and applies to all NDIS participants living in residential aged care.</p>

³ Refer to the IHACPA chapter in these PB Statements for further information on the work of this entity.

Other Commonwealth entities that contribute to Outcome 3
Services Australia
Program 1.2: Customer Service Delivery
Program 1.3: Technology and Transformation
Services Australia works with the Department of Health and Aged Care to:
<ul style="list-style-type: none">– undertake income testing for home care recipients (3.2)– make payments under the Continence Aids Payment Scheme (3.2)– administer payments to aged care providers (3.2)– undertake means testing of residents (3.2).

Budgeted expenses for Outcome 3

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 2.3.1: Budgeted expenses for Outcome 3

	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 3.1: Access and Information					
Administered expenses					
Ordinary annual services ^(a)	713,811	739,350	727,591	664,232	684,748
Total for Program 3.1	713,811	739,350	727,591	664,232	684,748
Program 3.2: Aged Care Services ^{(b) (c)}					
Administered expenses					
Ordinary annual services ^(a)	4,075,263	4,402,638	4,565,202	4,712,767	4,939,231
Zero Real Interest Loans					
- appropriation	2,942	-	-	-	-
- expense adjustment ^(d)	(2,268)	-	-	-	-
Other services					
Refundable					
Accommodation Deposit					
Concessional Loan					
- appropriation	-	-	-	-	-
- expense adjustment ^(e)	531	-	-	-	-
Special appropriations					
<i>Aged Care Act 1997</i>					
- flexible care	809,020	900,093	978,729	1,078,018	1,140,253
<i>Aged Care Act 1997</i>					
- residential and home care	27,316,790	30,441,268	31,967,084	34,071,626	36,305,430
<i>National Health Act 1953</i>					
- continence aids payments	116,815	105,880	108,983	112,320	115,128
<i>Aged Care (Accommodation Payment Security) Act 2006</i>	2,180	-	-	-	-
Total for Program 3.2	32,321,273	35,849,879	37,619,998	39,974,731	42,500,042

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	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 3.3: Aged Care Quality ^(b)					
Administered expenses					
Ordinary annual services ^(a)	1,713,344	565,244	327,097	312,422	258,636
Total for Program 3.3	1,713,344	565,244	327,097	312,422	258,636
Outcome 3 totals by appropriation type					
Administered expenses					
Ordinary annual services ^(a)	6,505,360	5,707,232	5,619,890	5,689,421	5,882,615
- expense adjustment ^(d)	(2,268)	-	-	-	-
Other services	-	-	-	-	-
- expense adjustment ^(e)	531	-	-	-	-
Special appropriations	28,244,805	31,447,241	33,054,796	35,261,964	37,560,811
Departmental expenses					
Departmental appropriation ^(f)	590,489	753,440	651,779	296,083	263,904
Expenses not requiring appropriation in the Budget year ^(g)	13,936	24,173	20,446	20,090	20,090
Total expenses for Outcome 3	35,352,853	37,932,086	39,346,911	41,267,558	43,727,420
	2023–24	2024–25			
Average staffing level (number)	1,565	1,625			

Table has been prepared inclusive of 2023-24 Additional Estimates figures.

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

^(b) Budget estimates for this program exclude National Partnership payments to state and territory governments by Treasury as part of the Federal Financial Relations framework. National Partnerships are listed in this chapter under each program. For Budget estimates relating to the National Partnership component of this program, please refer to Budget Paper 3 or Program 1.9 of Treasury's Portfolio Budget Statements.

^(c) Ordinary annual services (Bill 1) against Program 3.2 excludes amounts appropriated in Bill 1 for Zero Real Interest Loans as this funding is not accounted for as an expense.

^(d) Payments under the Zero Real Interest Loans program are a loan to aged care providers and not accounted for as an expense. The concessional loan discount is the expense, and represents the difference between an estimate of the market rate of interest and that recovered under the loan agreement over the life of the loan. This adjustment recognises the difference between the appropriation and the concessional loan discount expense.

^(e) Payments under the Refundable Accommodation Deposit (RAD) loan support program are a loan to support aged care providers who face insolvency risks as a result of an outflow of refundable accommodation deposits. This adjustment recognises the difference between the appropriation and the concessional loan discount and unwinding of the concessional discount loan expense.

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

^(g) 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 3

Table 2.3.2 – 2.3.4 details the performance measures for each program associated with Outcome 3. 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 2.3.2: Performance measures for Program 3.1

Outcome 3: Ageing and Aged Care Improved wellbeing for older Australians through targeted support, access to appropriate, high quality care, and related information services.		
Program 3.1: Access and Information My Aged Care provides older people and their support networks with reliable and trusted information about aged care services. It provides timely and appropriate assessments aligned to needs and goals, appropriate referrals and equitable access to aged care services. Navigation services support vulnerable people who are not able to access aged care without this help.		
Key Activities	Facilitate access to aged care services.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	3.1A – Older Australians and their representatives have access to reliable and trusted information through My Aged Care as measured through consumer satisfaction.	a. The percentage of surveyed users who are satisfied with the service provided by the My Aged Care Website: ≥65% b. The percentage of surveyed users who are satisfied with the service provided by the My Aged Care Contact Centre: >95%
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	3.1A – Older people and their support networks have access to reliable and trusted information through My Aged Care.	a. The percentage of surveyed users who are satisfied with the service provided by the My Aged Care Website: ≥65% b. The percentage of surveyed users who are satisfied with the service provided by the My Aged Care Contact Centre: >95%
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 3.1: Access and Information		
Key Activities	Facilitate access to aged care services.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	3.1B – Older Australians are assessed for service need as measured through assessment timelines.	<ul style="list-style-type: none"> a. High priority comprehensive assessments completed within 10 calendar days of referral acceptance for community setting >90% b. High priority comprehensive assessments completed within 5 calendar days of referral acceptance for hospital setting >90% c. High priority home support assessments completed within 10 calendar days of referral acceptance (community setting only) >90%
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	3.1B – Older people are assessed for service need.	<ul style="list-style-type: none"> a. Home Support assessments completed within the allocated priority timeframes ($\geq 90\%$): <ul style="list-style-type: none"> I. High priority: 10 calendar days II. Medium priority: 14 calendar days III. Low priority: 21 calendar days. b. Comprehensive Community-based assessments completed within the allocated priority timeframes ($\geq 90\%$): <ul style="list-style-type: none"> I. High priority: 10 calendar days II. Medium priority: 20 calendar days III. Low priority: 40 calendar days. c. Comprehensive Hospital-based assessments completed within the allocated priority timeframes ($\geq 90\%$): <ul style="list-style-type: none"> I. High priority: 5 calendar days II. Medium priority: 10 calendar days III. Low priority: 15 calendar days.
Forward Estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 3.1 resulting from 2024–25 Budget Measures: Nil		

Table 2.3.3: Performance measures for Program 3.2

Program 3.2: Aged Care Services Provide a range of flexible aged care programs for older people who require assistance including support at home, residential care and respite care for those who need it. Provide individualised aged care services that are aligned to needs and goals and help older people live meaningful lives and sustain connections with community.		
Key Activities	Support older people to live active, self-determined and meaningful lives.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	3.2A – Older Australians are treated with respect and dignity in receiving aged care services, as measured through resident experience.	Maintain or increase the average Resident Experience Survey (RES) Score of 82% for residential aged care homes.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	3.2A – Older People are treated with respect and dignity in receiving aged care services.	Maintain or increase the average Residents' Experience Survey (RES) Score of 84% for residential aged care homes.
Forward Estimates 2025–28	As per 2024–25	Increase the average RES Score for residential aged care homes each year by at least 1 percentage point from the prior year.

Program 3.2: Aged Care Services		
Key Activities	Support older people to live active, self-determined and meaningful lives.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	3.2B – Older Australians receive residential care services that contributes to their quality of life as measured through: a. Provider metrics b. Care minutes c. 24/7 registered nursing.	<ul style="list-style-type: none"> a. Establish measurement baseline for 'Quality of Life' indicator. b. Maintain average of 200 care minutes per resident per day, including a minimum of 40 minutes of registered nurse (RN) time per day. c. All non-exempt residential aged care facilities have an RN onsite and on-duty 100% of the time.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	3.2B – Older people receive residential care services that contributes to their quality of life.	<ul style="list-style-type: none"> a. Establish measurement baseline for 'Quality of Life' indicator. b. Maintain a sector-wide average of 200 minutes of care per resident per day, including 40 minutes of direct care by a registered nurse (RN) per day. c. All non-exempt residential aged care facilities of approved providers have at least one registered nurse (RN) on-site and on duty 24 hours a day, 7 days a week.
Forward Estimates 2025–28	As per 2024–25	<ul style="list-style-type: none"> a. Maintain or increase percentage of care recipients who report 'good' or 'excellent' quality of life in residential care (QIs). b. Maintain a sector-wide average of 215 minutes per resident per day, including 44 minutes of direct care by a registered nurse (RN) per day. c. As per 2024–25.

Program 3.2: Aged Care Services		
Key Activities	Support older people to live active, self-determined and meaningful lives.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	3.2C – Older Australians with diverse backgrounds and life experiences or who live in rural and remote areas can receive culturally safe and equitable aged care services where they live measured through access by: a. First Nations people b. People in rural and remote areas.	a. Data not yet available ⁴ b. Data not yet available ⁵
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	3.2C – Older people with diverse backgrounds and life experiences or who live in rural and remote areas can receive culturally safe and equitable aged care services where they live.	a. Older people who are (self-identified as) First Nations peoples are receiving aged care services at rates comparable with their representation in Australian population estimates: Target 3.5%. b. Older people in rural and remote areas are receiving aged care services at rates comparable with their representation in Australian population estimates: Target 11.2%.
Forward Estimates 2025–28	As per 2024–25	a. As per 2024–25 b. As per 2024–25

⁴ Expected performance results not yet available. Final results will be published in the Department of Health and Aged Care Annual Report 2023–24.

⁵ Ibid.

Program 3.2: Aged Care Services		
Key Activities	Support older people to live active, self-determined and meaningful lives.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	3.2D – Older Australians receive care and support at home that contributes to quality of life as measured through access to services. a. Number of allocated Home Care Packages. b. Number of clients that accessed Commonwealth Home Support Program services.	a. Data not yet available ⁶ b. Data not yet available ⁷
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	3.2D – Older people receive care and support at home that contributes to quality of life. a. Number of allocated Home Care Packages. b. Number of clients that accessed Commonwealth Home Support Program services.	a. TBC ⁸ b. TBC ⁹
Forward Estimates 2025–28	As per 2024–25	a. TBC ¹⁰ b. TBC ¹¹
Material changes to Program 3.2 resulting from 2024-25 Budget Measures: Nil		

⁶ Expected Performance Results not yet available. Final results will be published in the Department of Health and Aged Care Annual Report 2023–24.

⁷ Ibid.

⁸ The Planned Performance Results are yet to be confirmed. Planned Performance Results will be published in the 2024–25 Corporate Plan, and will be based on the new support at home program from 1 July 2024.

⁹ Ibid.

¹⁰ Ibid.

¹¹ Ibid.

Table 2.3.4: Performance measures for Program 3.3

Program 3.3: Aged Care Quality Older people receive safe and high-quality services which are free from discrimination, mistreatment and neglect through regulatory activities, collaboration with the aged care sector. Provide support to the aged care sector through targeted awareness raising and capacity building activities to ensure standards of care are upheld.		
Key Activities	Enable safe and high-quality aged care.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	3.3A – Aged care workforce is available and appropriately skilled to deliver safe and high-quality care to older Australians, as measured through: a. Workforce attraction and retention b. Workforce skills/qualifications c. Workforce satisfaction.	a. Establish baseline for staff turnover through the biennial Provider Workforce Survey. b. Establish baseline for worker qualification through the biennial Provider Workforce Survey. c. N/A ¹²
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	3.3A – Aged Care workforce is available and appropriately skilled to deliver safe and high-quality care to older people.	c. Workforce satisfaction: Establish baseline for worker satisfaction through the biennial Worker Survey.
Forward Estimates 2025–28 ¹³	As per 2024–25	For 2025–26: a. Workforce attraction and retention: Target to be set (dependent on baseline developed in 2023–24) for staff turnover through the biennial Provider Workforce Survey. b. Workforce qualification: Target to be set (dependent on baseline developed in 2023–24) for staff turnover through the biennial Provider Workforce Survey. For 2026–27: c. Workforce satisfaction: Target to be set (dependent on baseline developed in 2024–25) for worker satisfaction through the biennial Worker Survey. For 2027–28: a. Target to be set (dependent on baseline developed in 2023–24) for staff turnover through the biennial Provider Workforce Survey. b. Target to be set (dependent on baseline developed in 2023–24) for staff turnover through the biennial Provider Workforce Survey.
Material changes to Program 3.3 resulting from 2024–25 Budget Measures: Nil		

¹² The workforce satisfaction survey was not conducted in the 2023–24 reporting period.

¹³ The surveys under 3.3A are run biennially. The survey relating to Planned Performance Results a. and b. run in alternate years to the survey relating to Planned Performance Result c.

2.4 Budgeted expenses and performance for Outcome 4

Outcome 4: Sport and Physical Activity

Improved opportunities for community participation in sport and physical activity, excellence in high-performance athletes, protecting the integrity of sport, delivery of sports related funding including for sport infrastructure, sport policy development, coordination of Commonwealth involvement in major sporting events and international cooperation on sport issues.

Programs contributing to Outcome 4

Program 4.1: Sport and Physical Activity

Linked programs

Other Commonwealth entities that contribute to Outcome 4
Australian Sports Commission (ASC)¹ Program 1.1: Australian Sports Commission The ASC collaborates with the Department of Health and Aged Care to implement Australian Government sport policy and has primary responsibility for key initiatives. In particular, the ASC is responsible for growing participation in sport, building capacity in Australia's sporting sector and, through the Australian Institute of Sport, for the leadership of Australia's high performance sport system (4.1).
Department of Foreign Affairs and Trade (DFAT) Program 1.1: Foreign Affairs and Trade Operations DFAT works with the Department of Health and Aged Care on sports diplomacy initiatives to enhance and leverage Australia's strong international sporting reputation and advance our national interests (4.1).
Sport Integrity Australia² Program 1.1: Sport Integrity Sport Integrity Australia contributes to protecting the integrity of Australian sport and the health and welfare of those who participate in sport through the coordination of a national approach to all sports integrity matters, as well as international engagement and capacity building on related matters (4.1).

¹ Refer to the ASC chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity.

² Refer to the Sport Integrity Australia chapter in these PB Statements for further information on the work of this entity.

Budgeted expenses for Outcome 4

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 2.4.1: Budgeted expenses for Outcome 4

	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 4.1: Sport and Physical Activity ^(a)					
Administered expenses					
Ordinary annual services ^(b)	98,448	147,358	137,696	99,306	49,986
Special Accounts					
Sport and Recreation	-	-	-	-	-
- expense adjustment	-	-	-	-	-
Payments to corporate entities	343,020	306,802	300,940	241,968	248,183
Total for Program 4.1	441,468	454,160	438,636	341,274	298,169
Outcome 4 totals by appropriation type					
Administered expenses					
Ordinary annual services ^(b)	98,448	147,358	137,696	99,306	49,986
Special accounts	-	-	-	-	-
- expense adjustment	-	-	-	-	-
Payments to corporate entities	343,020	306,802	300,940	241,968	248,183
Departmental expenses					
Departmental appropriation ^(c)	16,863	17,903	17,818	17,495	15,353
Expenses not requiring appropriation in the Budget year ^(d)	189	327	277	272	272
Total expenses for Outcome 4	458,520	472,391	456,731	359,041	313,794
	2023–24	2024–25			
Average staffing level (number)	90	94			

Table has been prepared inclusive of 2023–24 Additional Estimates figures.

^(a) Budget estimates for this program exclude National Partnership payments to state and territory governments by Treasury as part of the Federal Financial Relations framework. National Partnerships are listed in this chapter under each program. For Budget estimates relating to the National Partnership component of this program, please refer to Budget Paper 3 or Program 1.9 of Treasury's Portfolio Budget Statements.

^(b) Appropriation Bill (No. 1) 2024–25.

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

^(d) 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 4

Table 2.4.2 details the performance measures for each program associated with Outcome 4. 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 2.4.2: Performance measures for Program 4.1

<p>Outcome 4: Sport and Physical Activity</p> <p>Improved opportunities for community participation in sport and physical activity, excellence in high-performance athletes, protecting the integrity of sport, delivery of sports related funding including for sport infrastructure, sport policy development, coordination of Commonwealth involvement in major sporting events and international cooperation on sport issues.</p>
<p>Program 4.1: Sport and Physical Activity</p> <p>Increase participation in sport and physical activity by all Australians and foster excellence in Australia's high-performance athletes. Further Australia's national interests by supporting the Australian sport sector, showcasing Australia as a premier host of major international sporting events, and developing sport policy and programs.</p>

Program 4.1: Sport and Physical Activity		
Key Activities	Developing and implementing sport policies, programs and initiatives, which promote the health and wellbeing benefits of an active lifestyle in collaboration with Commonwealth entities and the broader sport sector.	
Year	Performance Measure	Expected Performance Results
Current Year 2023 ³	4.1A – Participation in weekly sport and physical activity as measured through: <ul style="list-style-type: none"> a. Percentage of Australian children aged zero to 14 years participating in organised sport and/or physical activity outside of school hours at least once per week. b. Percentage of Australians aged 15 years and over participating in sport and/or physical activity at least once per week.⁴ 	<ul style="list-style-type: none"> a. Data not yet available⁵ b. Data not yet available⁶
Year	Performance Measure	Planned Performance Results
Budget Year 2024	As per 2023	<ul style="list-style-type: none"> a. Establish baseline⁷ b. Establish baseline⁸
Forward Estimates 2025 to 2027	As per 2024	To be determined ⁹

³ This performance measure will be reported on a calendar year basis to align with the release of AusPlay data.

⁴ Minor amendments have been made to this performance measure since the publication of the Department of Health and Aged Care Corporate Plan 2023–24 to ensure consistency with AusPlay data.

⁵ The final results will be published in the Department of Health and Aged Care Annual Report 2023–24.

⁶ Ibid.

⁷ In July 2023, the AusPlay Survey changed methodology from telephone interviewing to online data collection. The department will establish a new baseline.

⁸ Ibid.

⁹ This will be determined after the baseline is established.

Program 4.1: Sport and Physical Activity		
Key Activities	Developing and coordinating a strategic approach to whole-of-government support for the bidding, planning, delivery, evaluation, and legacy of major international sporting events hosted in Australia, including the Brisbane 2032 Olympic and Paralympic Games.	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	4.1B – Strategic coordination of Commonwealth responsibilities in relation to the following future bids and international major sporting events in Australia.	Event delivery support: <ul style="list-style-type: none"> - FIFA Women's World Cup 2023. Event Planning: <ul style="list-style-type: none"> - Netball World Cup 2027 - Rugby World Cup 2027 - Women's Rugby World Cup 2029 - ICC Men's T20 World Cup 2028 - Brisbane 2032 Olympic and Paralympic Games.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Event planning: <ul style="list-style-type: none"> - Netball World Cup 2027 - Rugby World Cup 2027 - Women's Rugby World Cup 2029 - World Masters Games 2029 - Brisbane 2032 Olympic and Paralympic Games.
Forward Estimates 2025–28	As per 2024–25	Event planning in 2025–26: <ul style="list-style-type: none"> - Netball World Cup 2027 - Rugby World Cup 2027 - Women's Rugby World Cup 2029 - Brisbane 2032 Olympic and Paralympic Games. Event planning in 2026–27: <ul style="list-style-type: none"> - Netball World Cup 2027 - Rugby World Cup 2027 - Women's Rugby World Cup 2029 - World Masters Games 2029 - Brisbane 2032 Olympic and Paralympic Games. Event planning in 2027–28: <ul style="list-style-type: none"> - Women's Rugby World Cup 2029 - World Masters Games 2029 - Brisbane 2032 Olympic and Paralympic Games.
Material changes to Program 4.1 resulting from 2024–25 Budget Measures: Australian Institute of Sport Site Redevelopment.		

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

Table 3.1.1: Estimates of Special Accounts Cash Flows and Balances

		Opening balance 2024–25 2023–24	Other receipts 2024–25 2023–24	Appropriation receipts 2024–25 2023–24	Payments 2024–25 2023–24	Closing balance 2024–25 2023–24
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Departmental						
Australian Industrial Chemicals Introduction Scheme	1	37,491 36,564	20,914 20,891	1,802 760	21,716 20,724	38,491 37,491
Office of the Gene Technology Regulator	1	9,086 9,086	139 139	7,956 11,094	8,095 11,233	9,086 9,086
Therapeutic Goods Administration	1	60,102 71,623	202,532 195,531	57,621 34,777	263,083 241,829	57,172 60,102
Total Departmental						
2024–25 estimate		106,679	223,585	67,379	292,894	104,749
<i>2023–24 estimated actual</i>		<i>117,273</i>	<i>216,561</i>	<i>46,631</i>	<i>273,786</i>	<i>106,679</i>

**Table 3.1.1: Estimates of Special Accounts Cash Flows and Balances
(continued)**

		Opening balance 2024–25 2023–24	Other receipts 2024–25 2023–24	Appropriation receipts 2024–25 2023–24	Payments 2024–25 2023–24	Closing balance 2024–25 2023–24
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Administered						
Australian Immunisation Register	1	9,224 8,057	3,853 3,853	7,133 7,133	9,819 9,819	10,391 9,224
Biomedical Translation Fund	1	62,120 -	- -	- 69,621	- 7,501	62,120 62,120
Medical Research Future Fund	1	114,455 114,455	650,000 650,000	- -	650,000 650,000	114,455 114,455
Medicare Guarantee Fund	2	5,241,726 5,241,726	49,608,262 47,540,157	- -	50,410,609 47,540,157	4,439,379 5,241,726
Sport and Recreation	4	182 182	- -	- -	- -	182 182
Total Administered						
2024–25 estimate		5,365,587	50,262,115	7,133	51,070,428	4,564,407
2023–24 estimated actual		5,364,420	48,194,010	7,133	48,199,976	5,365,587
Special Public Money						
Services for Other Entities and Trust Moneys	various	374,124 368,206	26,189 25,214	11,478 10,931	31,453 30,227	380,338 374,124
Total Special Accounts						
2024–25 estimate		5,846,390	50,511,889	85,990	51,394,775	5,049,494
2023–24 estimated actual		5,849,899	48,435,785	64,695	48,503,989	5,846,390

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

The departmental budgeted financial statements for the Department of Health and Aged Care also include the departmental special accounts of the Therapeutic Goods Administration (TGA), the Office of Gene Technology Regulator (OGTR), and the Australian Industrial Chemicals Introduction Scheme (AICIS).

Comprehensive Income Statement

Changes in appropriation and expenses for 2023–24 reflect the impact of the additional funding due to government decisions since the 2022–23 October Portfolio Budget Statements.

Revenues predominantly relate to the cost recovery operations of TGA and AICIS.

Balance Sheet

Assets and liabilities are anticipated to remain relatively stable across the forward years.

Accumulated deficits steadily increase over the forward estimates due to the Net Cash Appropriation Arrangements, under which Government no longer funds agencies for depreciation/amortisation expenses, but provides for a separate capital budget through equity appropriations.

Cash Flow

Cash flows are consistent with projected income and expenses, appropriations from Government, and expenditure on property, plant and equipment, and intangibles.

Administered

Schedule of Budgeted Income and Expenses

Revenue estimates include receipts into the Medicare Guarantee Fund and Medical Research Future Fund special accounts, medical indemnity levies and recoveries relating to pharmaceutical benefits, medical benefits and aged care.

Personal benefits relate primarily to pharmaceutical and medical benefits and the private health insurance rebate.

Subsidies mainly include payments for the ageing and aged care functions.

Write down and impairment of assets relate to the obsolescence and expiry of the National Medical Stockpile inventory.

Schedule of Budgeted Assets and Liabilities

The administered Schedule of Budgeted Assets and Liabilities reports estimates for the value of key administered assets, including notably the National Medical Stockpile and COVID-19 vaccine inventories and prepayments, investments in portfolio agencies and the Biomedical Translation Fund, PBS drugs recoveries receivable and cash held in special accounts.

The administered Schedule of Budgeted Assets and Liabilities also reports on key administered liabilities, including estimates for unpaid amounts relating to medical benefits, pharmaceutical benefits, and the private health insurance rebate, aged care subsidies and provisions for medical indemnity schemes.

The values of key administered assets and liabilities are budgeted to remain relatively stable over time.

Schedule of Administered Capital Budget

Capital funding in 2023–24 is predominantly for purchases of personal protective equipment, masks, and vital medical equipment as well as replenishment of the National Medical Stockpile.

Cash Flows

Cash flows are consistent with projected income and expenses, capital injections from Government and investments in inventory.

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	824,060	879,070	836,409	762,303	738,428
Supplier expenses	630,403	765,805	590,316	250,016	211,946
Depreciation and amortisation	108,185	134,496	115,320	114,214	114,272
Write down and impairment of assets	2,210	2,372	1,071	1,071	1,071
Interest on RoU	10,417	10,325	11,096	11,037	10,173
Other expenses	2,642	2,500	2,500	2,500	2,500
Total expenses	1,577,917	1,794,568	1,556,712	1,141,141	1,078,390
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	239,746	246,965	251,943	256,376	256,376
Interest	-	132	885	885	885
Other revenue	1,847	1,847	1,847	1,847	1,847
Total revenue	241,593	248,944	254,675	259,108	259,108
Gains					
Other	920	945	953	953	953
Total gains	920	945	953	953	953
Total own-source income	242,513	249,889	255,628	260,061	260,061
Net cost of (contribution by) services	1,335,404	1,544,679	1,301,084	881,080	818,329
Revenue from Government	1,293,156	1,479,713	1,247,284	828,386	765,577
Surplus (Deficit)	(42,248)	(64,966)	(53,800)	(52,694)	(52,752)
Surplus (Deficit) attributable to the Australian Government	(42,248)	(64,966)	(53,800)	(52,694)	(52,752)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(42,248)	(64,966)	(53,800)	(52,694)	(52,752)

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	(42,248)	(64,966)	(53,800)	(52,694)	(52,752)
plus: non-appropriated expenses including depreciation and amortisation expenses	42,875	68,784	58,940	57,834	57,892
less: cost recovered depreciation					
AICIS	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
TGA	(5,971)	(5,971)	(5,971)	(5,971)	(5,971)
plus: depreciation and amortisation expenses for RoU	65,310	65,712	56,380	56,380	56,380
less: lease principal repayments	(57,943)	(61,059)	(53,049)	(53,049)	(53,049)
Total comprehensive income (loss) attributable to the agency	(477)	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2023–24 Additional Estimates figures.

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	107,891	106,416	106,787	107,158	107,529
Receivables	171,968	195,519	209,342	223,165	236,988
Other	6,892	6,892	6,892	6,892	6,892
Total financial assets	286,751	308,827	323,021	337,215	351,409
Non-financial assets					
Land and buildings	548,734	530,122	495,972	459,542	423,054
Plant and equipment	6,077	7,061	7,485	7,917	8,350
Intangibles	622,910	891,568	991,346	951,975	911,952
Other	26,940	27,739	28,453	29,167	29,881
Total non-financial assets	1,204,661	1,456,490	1,523,256	1,448,601	1,373,237
Total assets	1,491,412	1,765,317	1,846,277	1,785,816	1,724,646
LIABILITIES					
Payables					
Employees	24,067	26,608	29,036	31,464	33,892
Suppliers	83,251	84,337	84,337	84,337	84,337
Other payables	34,021	48,387	56,940	65,493	74,046
Total payables	141,339	159,332	170,313	181,294	192,275
Interest bearing liabilities					
Leases	540,945	511,839	470,290	428,741	387,192
Total interest bearing liabilities	540,945	511,839	470,290	428,741	387,192
Provisions					
Employees	209,855	214,731	218,116	221,501	224,886
Other provisions	14,330	14,330	14,330	14,330	14,330
Total provisions	224,185	229,061	232,446	235,831	239,216
Total liabilities	906,469	900,232	873,049	845,866	818,683
Net assets	584,943	865,085	973,228	939,950	905,963
EQUITY					
Contributed equity	976,582	1,321,601	1,483,544	1,502,960	1,521,725
Reserves	32,042	32,042	32,042	32,042	32,042
Accumulated deficits	(423,681)	(488,558)	(542,358)	(595,052)	(647,804)
Total equity	584,943	865,085	973,228	939,950	905,963

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2023–24 Additional Estimates figures.

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

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	(423,681)	32,042	976,582	584,943
Surplus (deficit) for the period	(64,966)	-	-	(64,966)
Equity injection - appropriations	-	-	322,855	322,855
Departmental Capital Budget	-	-	21,449	21,449
Restructuring	89	-	715	804
Estimated closing balance as at 30 June 2025				
	(488,558)	32,042	1,321,601	865,085

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2023–24 Additional Estimates figures.

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					
Goods and services	252,726	260,358	259,528	263,961	264,961
Appropriations	1,446,561	1,596,717	1,232,527	813,629	750,820
Interest	-	132	885	885	885
Net GST received	47,008	35,769	28,267	30,861	20,123
Other cash received	(8,153)	2,847	2,847	2,847	1,847
Total cash received	1,738,142	1,895,823	1,524,054	1,112,183	1,038,636
Cash used					
Employees	821,059	873,407	830,596	756,490	732,615
Suppliers	630,163	765,574	590,077	249,777	211,707
Net GST paid	47,008	35,769	28,267	30,861	20,123
Interest payments on lease liabilities	10,417	10,325	11,096	11,037	10,173
Cash to the Official Public Account	137,599	138,719	-	-	-
Other	2,500	2,500	2,500	2,500	2,500
Total cash used	1,648,746	1,826,294	1,462,536	1,050,665	977,118
Net cash from (or used by) operating activities	89,396	69,529	61,518	61,518	61,518
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	284,181	355,604	170,943	28,416	27,765
Total cash used	284,181	355,604	170,943	28,416	27,765
Net cash from (or used by) investing activities	(284,181)	(355,604)	(170,943)	(28,416)	(27,765)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	222,426	323,756	147,258	7,084	6,288
Appropriations – DCB	19,708	21,449	15,587	13,234	13,379
Cash received due to restructuring	-	454	-	-	-
Total cash received	242,134	345,659	162,845	20,318	19,667
Cash used					
Lease principal repayments	57,943	61,059	53,049	53,049	53,049
Total cash used	57,943	61,059	53,049	53,049	53,049
Net cash from (or used by) financing activities	184,191	284,600	109,796	(32,731)	(33,382)
Net increase (or decrease) in cash held	(10,594)	(1,475)	371	371	371
Cash and cash equivalents at the beginning of the reporting period	118,485	107,891	106,416	106,787	107,158
Cash and cash equivalents at the end of the reporting period	107,891	106,416	106,787	107,158	107,529

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2023–24 Additional Estimates figures.

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					
Equity injections - Bill 2	221,949	322,855	146,356	6,182	5,386
Capital budget - Bill 1 (DCB)	19,708	21,449	15,587	13,234	13,379
Total capital appropriations	241,657	344,304	161,943	19,416	18,765
Total new capital appropriations represented by:					
Purchase of non-financial assets	241,657	344,304	161,943	19,416	18,765
Total items	241,657	344,304	161,943	19,416	18,765
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	244,858	322,855	146,356	6,182	5,386
Funded by capital appropriation - DCB ^(b)	19,708	21,449	15,587	13,234	13,379
Funded internally from departmental resources	19,615	11,300	9,000	9,000	9,000
Total acquisitions of non-financial assets	284,181	355,604	170,943	28,416	27,765
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	284,181	355,604	170,943	28,416	27,765
Total cash used to acquire assets	284,181	355,604	170,943	28,416	27,765

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2023–24 Additional Estimates figures.

DCB = Departmental Capital Budget

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

^(b) Includes purchases from current and previous years' DCB.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	95,425	9,052	948,218	1,052,695
Gross book value - RoU	768,626	503	-	769,129
Accumulated depreciation/amortisation and impairment	(19,194)	(3,064)	(325,308)	(347,566)
Accumulated depreciation/amortisation and impairment - RoU	(296,123)	(414)	-	(296,537)
Opening net book balance	548,734	6,077	622,910	1,177,721
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity ^(a)	-	-	322,855	322,855
By purchase - appropriation ordinary annual services ^(b)	-	-	3,949	3,949
By purchase - internal resources	17,500	2,066	9,234	28,800
By purchase - RoU	30,194	106	-	30,300
From acquisition of entities or operations (including restructuring)	771	195	25	991
From acquisition of entities or operations (including restructuring) - RoU	6,361	-	-	6,361
Total additions	54,826	2,367	336,063	393,256
Other movements				
Depreciation/amortisation expense	(230)	(1,173)	(67,381)	(68,784)
Depreciation/amortisation expense - RoU	(65,646)	(66)	-	(65,712)
Revaluations	(2,372)	-	-	(2,372)
From acquisition of entities or operations (including restructuring)	(421)	(144)	(24)	(589)
From acquisition of entities or operations (including restructuring) - RoU	(4,769)	-	-	(4,769)
Total other movements	(73,438)	(1,383)	(67,405)	(142,226)
As at 30 June 2025				
Gross book value	111,324	11,313	1,284,281	1,406,918
Gross book value - RoU	805,181	609	-	805,790
Accumulated depreciation/amortisation and impairment	(19,845)	(4,381)	(392,713)	(416,939)
Accumulated depreciation/amortisation and impairment - RoU	(366,538)	(480)	-	(367,018)
Closing net book balance	530,122	7,061	891,568	1,428,751

Prepared on Australian Accounting Standards basis.

^(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024-2025, including Collection Development Acquisition Budgets (CDABs).^(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1)

2024-2025 for depreciation/amortisation expenses, DCBs or other operational expenses.

RoU = Right-of-Use asset

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (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 ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	2,544,116	2,592,886	2,535,758	2,302,448	2,208,975
Subsidies	21,209,015	24,576,090	25,849,507	27,532,610	30,555,740
Personal benefits	64,163,798	67,122,509	69,587,709	71,467,556	74,015,780
Grants	14,358,036	13,779,561	13,471,823	13,380,803	13,350,114
Write down and impairment of assets	1,073,711	16,529	16,529	16,529	16,529
Corporate Commonwealth entities	665,326	648,035	449,563	386,408	380,451
Depreciation and amortisation	1,711	1,442	-	-	-
Other expenses	939,258	327,953	7,133	7,133	7,133
Total expenses administered on behalf of Government	104,954,971	109,065,005	111,918,022	115,093,487	120,534,722
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Taxation revenue					
Other taxes	30,043	32,313	34,481	36,848	39,420
Total taxation revenue	30,043	32,313	34,481	36,848	39,420
Non-taxation revenue					
Interest	12,753	12,760	12,753	12,753	12,753
Special account transfers	48,190,157	50,258,262	53,148,261	54,527,904	56,565,393
Recoveries	5,837,112	6,681,758	6,805,551	6,786,583	6,852,697
Other revenue	482,157	448,709	409,831	375,812	348,593
Total non-taxation revenue	54,522,179	57,401,489	60,376,396	61,703,052	63,779,436
Total own-source revenue administered on behalf of Government	54,552,222	57,433,802	60,410,877	61,739,900	63,818,856
Gains					
Other gains	-	-	-	-	-
Total gains administered on behalf of Government	-	-	-	-	-
Total revenue administered on behalf of Government	54,552,222	57,433,802	60,410,877	61,739,900	63,818,856

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2023–24 Additional Estimates figures.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (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 ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	5,833,497	5,031,158	5,031,158	5,031,158	5,031,158
Receivables	1,950,471	1,265,521	1,235,354	1,206,937	1,180,354
Investments	754,730	800,503	806,776	812,405	814,638
Total financial assets	8,538,698	7,097,182	7,073,288	7,050,500	7,026,150
Non-financial assets					
Plant and equipment	1,450	8	8	8	8
Inventories	1,628,065	1,356,392	1,457,466	1,440,937	1,424,408
Prepayments	514,623	514,623	514,623	514,623	514,623
Total non-financial assets	2,144,138	1,871,023	1,972,097	1,955,568	1,939,039
Total assets administered on behalf of Government	10,682,836	8,968,205	9,045,385	9,006,068	8,965,189
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	233,631	235,745	237,425	239,105	240,785
Subsidies	97,824	97,824	97,824	97,824	97,824
Personal benefits	1,933,957	2,002,869	2,029,012	2,068,020	2,119,255
Grants	632,067	632,067	632,068	632,069	632,070
Total payables	2,897,479	2,968,505	2,996,329	3,037,018	3,089,934
Provisions					
Personal benefits	1,123,107	1,123,107	1,123,107	1,123,107	1,123,107
Subsidies	628,553	634,446	666,077	714,591	771,779
Total payables	1,751,660	1,757,553	1,789,184	1,837,698	1,894,886
Total liabilities administered on behalf of Government	4,649,139	4,726,058	4,785,513	4,874,716	4,984,820

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2023–24 Additional Estimates figures.

Table 3.9: Schedule of budgeted administered 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					
Interest	4,847	7,333	7,333	7,333	7,333
Taxes	30,043	32,313	34,481	36,848	39,420
GST received	863,594	923,803	977,069	989,374	-
Special account receipts	48,190,157	50,258,262	53,148,261	54,527,904	56,565,393
Other receipts	5,958,393	7,778,740	7,223,980	7,169,243	7,206,304
Total cash received	55,047,034	59,000,451	61,391,124	62,730,702	63,818,450
Cash used					
Grants	15,258,324	14,703,442	14,449,167	14,370,382	13,350,458
Subsidies	21,224,729	23,780,205	25,609,170	27,432,491	29,475,809
Personal benefits	64,052,217	67,581,856	69,561,566	71,428,548	73,964,545
Suppliers	3,008,571	2,925,314	2,867,244	2,359,300	3,236,826
Corporate entities	665,326	648,035	449,563	386,408	380,451
Other payments	-	-	-	-	-
Total cash used	104,209,167	109,638,852	112,936,710	115,977,129	120,408,089
Net cash from (or used by) operating activities	(49,162,133)	(50,638,401)	(51,545,586)	(53,246,427)	(56,589,639)
INVESTING ACTIVITIES					
Cash received					
Repayment of advances and loans	87,965	42,182	26,989	26,989	26,989
Total cash received	87,965	42,182	26,989	26,989	26,989
Cash used					
Advances made	2,942	-	-	-	-
Equity injections to corporate Commonwealth entities	33,321	45,773	6,273	5,629	2,233
Purchase of investments	-	-	-	-	-
Total cash used	36,263	45,773	6,273	5,629	2,233
Net cash from (or used by) investing activities	51,702	(3,591)	20,716	21,360	24,756

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June) (continued)

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash used					
Other	60,636	14,628	-	-	-
Total cash used	60,636	14,628	-	-	-
Net cash from (or used by) financing activities	(60,636)	(14,628)	-	-	-
Net increase (or decrease) in cash held	(49,171,067)	(50,656,620)	(51,524,870)	(53,225,067)	(56,564,883)
Cash at beginning of reporting period	5,771,377	5,833,497	5,031,158	5,031,158	5,031,158
Cash from the OPA for:					
- appropriations	55,988,115	58,510,166	59,668,292	61,446,946	64,829,714
- capital injections	93,087	65,676	117,603	-	-
- Corporate entity capital	33,321	45,773	6,273	5,629	2,233
- GST appropriations	863,594	923,803	977,069	989,374	-
Cash to the OPA for:					
- return of GST	(863,594)	(923,803)	(977,069)	(989,374)	-
- other	(6,881,336)	(8,766,950)	(8,267,298)	(8,227,508)	(8,267,064)
Cash at end of reporting period	5,833,497	5,031,158	5,031,158	5,031,158	5,031,158

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2023–24 Additional Estimates figures.

OPA = Official Public Account

Table 3.10: Schedule of administered 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					
Administered assets	43,887	65,676	117,603	-	-
Total capital appropriations	43,887	65,676	117,603	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	43,887	65,676	117,603	-	-
Other	-	-	-	-	-
Total items	43,887	65,676	117,603	-	-
ACQUISITION OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	415,387	6,175	3,088	-	-
Total acquisition of non-financial assets	415,387	6,175	3,088	-	-

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2023–24 Additional Estimates figures.

Table 3.11: Statement of administered asset movements (Budget year 2024–25)

	Infrastructure, plant and equipment \$'000	Total \$'000
As at 1 July 2024		
Gross book value	8,555	8,555
Accumulated depreciation/amortisation and impairment	(7,105)	(7,105)
Opening net book balance	1,450	1,450
CAPITAL ASSET ADDITIONS		
Estimated expenditure on new or replacement assets		
By purchase - appropriation equity	-	-
Total additions	-	-
Other movements		
Depreciation/amortisation expense	(1,442)	(1,442)
Total other movements	(1,442)	(1,442)
As at 30 June 2025		
Gross book value	8,555	8,555
Accumulated depreciation/amortisation and impairment	(8,547)	(8,547)
Closing net book balance	8	8

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2023–24 Additional Estimates figures.

RoU = Right-of-Use asset

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 statement¹

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.

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

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

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	<ol style="list-style-type: none">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: <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> 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.	<p>The ACQSC undertook risk-informed and proportionate actions to address non-compliance with approved provider responsibilities under the <i>Aged Care Act 1997</i>.</p> <p>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.</p> <p>Based on the risks posed to consumers, the ACQSC:</p> <ul style="list-style-type: none"> • 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. <p>In support of its detection and response to non-compliance, the ACQSC expects to have:</p> <ul style="list-style-type: none"> • 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	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'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	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'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.

Australian Commission on Safety and Quality in Health Care

Entity resources and planned performance

Australian Commission on Safety and Quality in Health Care

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Australian Commission on Safety and Quality in Health Care

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The Australian Commission on Safety and Quality in Health Care (ACSQHC) supports the Australian Government to improve the long term sustainability, quality and safety of Australia's health care system.

The ACSQHC was established by the Council of Australian Governments to lead and coordinate national improvements in safety and quality in health care based on best available evidence. This includes providing strategic advice to health ministers on best practice to drive safety and quality improvements and making recommendations about priority areas for action. The ACSQHC works in partnership with state and territory governments, patients, consumers, health professionals, health service managers, policy makers, and healthcare organisations to achieve a sustainable, safe and high quality health system.

The ACSQHC has 4 priority areas of work:

- Safe delivery of health care: Clinical governance, systems, processes and standards ensure patients, consumers and staff are safe from harm in all places where health care is delivered.
- Partnering with consumers: Patients, consumers, carers and the community are engaged in understanding and improving health care for all.
- Partnering with healthcare professionals: Healthcare professionals, organisations and providers are engaged and supported to deliver safe and high quality care.
- Quality, value and outcomes: Evidence-based tools, guidance and technology are used to inform the delivery of safe and high quality care that is integrated, coordinated and person-centred.

During 2024–25, the ACSQHC will continue to focus its efforts on improvements in safety and quality that can be advanced through national action. This will include a continued strong focus on the implementation of the second edition of the National Safety and Quality Health Service Standards², and development and implementation of clinical care standards. It will also include continued examination of variation in health care and opportunities to advance patient outcomes by improving the quality, value and appropriateness of care.

¹ For more information about the strategic direction of the ACSQHC, refer to the current Corporate Plan, available at: www.safetyandquality.gov.au/about-us/corporate-plan

² Available at: www.safetyandquality.gov.au/publications-and-resources/resource-library/national-safety-and-quality-health-service-standards-second-edition

The ACSQHC will also continue management and delivery of a range of quality use of medicines functions under the revised Quality Use of Diagnostics, Therapeutics and Pathology Program.

The roles and responsibilities of the ACSQHC are set out in the *National Health Reform Act 2011*. The ACSQHC is a corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

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: ACSQHC resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023–24 Estimated actual \$'000	2024–25 Estimate \$'000
Opening balance/cash reserves at 1 July	22,322	19,849
Funds from Government		
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	-	-
Other services ^(b)		
Equity injection	-	-
Total annual appropriations	-	-
Amounts received from related entities ^(c)		
Amounts from the Portfolio Department	37,733	23,213
Amounts from other entities	-	-
Total amounts received from related entities	37,733	23,213
Total funds from Government	37,733	23,213
Funds from other sources		
State Government contributions	9,108	9,485
Interest	550	550
Total funds from other sources	9,658	10,035
Total net resourcing for ACSQHC	69,713	53,097
	2023–24	2024–25
Average staffing level (number)	133	143

All figures are GST exclusive.

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

^(b) Appropriation Bill (No. 2) 2024–25.

^(c) Funding provided by a Government entity that is not specified within the annual appropriation bills as a payment to the corporate entity.

1.3 Budget measures

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

Table 1.2: ACSQHC 2024–25 Budget measures

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

This section is not applicable to the ACSQHC.

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 ACSQHC can be found at:
www.safetyandquality.gov.au/about-us/corporate-reports/corporate-plan

The most recent Annual Performance Statements can be found at:
www.safetyandquality.gov.au/about-us/corporate-reports/annual-reports

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Improved safety and quality in health care across the health system, including through the development, support for implementation, and monitoring of national clinical safety and quality guidelines and standards.

Program contributing to Outcome 1

Program 1.1: Safety and Quality in Health Care

Linked programs

Other Commonwealth entities that contribute to Outcome 1
Australian Institute of Health and Welfare (AIHW)³
Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community AIHW works closely with the ACSQHC regarding the measurement and analysis of information related to safety and quality in health care.
Department of Health and Aged Care
Program 1.1: Health Research, Coordination and Access The Department of Health and Aged Care has policy responsibility for the improvement of the long term capacity, quality and safety of Australia's health care system.
Independent Health and Aged Care Pricing Authority (IHACPA)⁴
Program 1.1: Development of pricing advice and annual determinations IHACPA works with the ACSQHC to ensure that pricing and performance measures for public hospitals are complementary and facilitate a strong national framework for the delivery of public hospital services.
National Blood Authority⁵
Program 1.1: National Blood Agreement Management The National Blood Authority works closely with the ACSQHC in relation to the Blood Management Standard within the National Safety and Quality Health Service Standards.
Australian Digital Health Agency⁶
Program 1.1: Digital Health The Australian Digital Health Agency works closely with the ACSQHC in relation to clinical governance and the safety and quality of digital health care.

³ Refer to the AIHW chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity.

⁴ Refer to the IHACPA chapter in these PB Statements for further information on the work of this entity.

⁵ Refer to the National Blood Authority chapter in these PB Statements for further information on the work of this entity.

⁶ Refer to the Australian Digital Health Agency chapter in these PB Statements for further information on the work of this entity.

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: Safety and Quality in Health Care					
Revenue from Government					
Amounts from the Portfolio Department	34,883	24,963	22,216	22,116	22,499
Amounts from other Government entities	-	-	-	-	-
Revenues from independent sources	9,658	10,035	9,763	9,763	10,039
Operating deficit (surplus)	(30)	(259)	(372)	(234)	689
Total for Program 1.1	44,511	34,739	31,607	31,645	33,227
Total expenses for Outcome 1	44,511	34,739	31,607	31,645	33,227

	2023–24	2024–25
Average staffing level (number)	133	143

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 Improved safety and quality in health care across the health system, including through the development, support for implementation, and monitoring of national clinical safety and quality guidelines and standards.	
Program 1.1: Safety and Quality in Health Care Lead and coordinate national improvements in safety and quality in health care. Contribute to better health outcomes and experiences for patients, consumers and communities across Australia through the development of standards, guidelines and indicators relating to health care safety and quality. In partnership with state and territory governments, patients, consumers, clinicians, health service managers, policy makers and health care organisations, work to achieve a sustainable, safe and high quality health system.	
Key Activities	<ul style="list-style-type: none"> • Priority 1: Safe delivery of care. Manage and maintain the National Safety and Quality Health Service (NSQHS) Standards, and nationally coordinate assessment of health services to the NSQHS Standards. Support action to address healthcare associated infections and antimicrobial resistance, digital health safety, and safety in primary and acute health care. • Priority 2: Partnering with consumers. Support better partnerships and communication with consumers, including a focus on First Nations health, and measurement of consumer experience and outcomes. • Priority 3: Partnering with healthcare professionals. Develop clinical measures to support safety and quality improvement, including support for a patient safety learning model, informing pricing and funding models, and clinical quality registries. • Priority 4: Quality, value and outcomes. Improve understanding of health care variation, appropriate care and patient safety evidence and practice.

Program 1.1: Safety and Quality in Health Care		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Implement National Safety and Quality Health Service (NSQHS) Standards and coordinate the Australian Health Service Safety and Quality Accreditation Scheme, whilst supporting health services, health professionals, patients, and consumers to form effective partnerships.	<p>Hospital and day procedure services were assessed against the NSQHS Standards.</p> <p>More than 5 publications or other resources were developed to support implementation of the NSQHS Standards including resources on hand hygiene, the application of the NSQHS Standards for Ambulance Health Services, on short notice assessments and the application of Clinical Care Standards.</p> <p>A total of 6 accrediting agencies were approved to assess health services to the NSQHS Standards.</p> <p>More than 5 publications or other resources were developed to provide guidance to health services, health professionals and consumers about forming effective partnerships including a webinar series, facilitator guide and case studies, and a quarterly newsletter for a person-centred care community of practice.</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	<p>Hospitals and day procedure services are assessed against the NSQHS Standards.</p> <p>Develop 5 publications or other resources to provide guidance to support implementation of the second edition of the NSQHS Standards.</p> <p>Accrediting agencies are approved to assess health services to the NSQHS Standards.</p> <p>Develop 5 publications or other resources to provide guidance to health services, health professionals and consumers about forming effective partnerships.</p>
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: Safety and Quality in Health Care		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Examine healthcare variation and work to reduce unwarranted variation to improve quality and appropriateness of care for all Australians.	<p>A Women's Health Focus Report examining variation in women's health issues was developed and released in May 2024.</p> <p>The Psychotropic Medicines in People with Cognitive Disability or Impairment Clinical Care Standard was finalised and released in May 2024.</p> <p>Development of Chronic Obstructive Pulmonary (COPD) Disease Clinical Care Standard commenced.</p> <p>Review and updating of clinical care standards on hip fracture, heavy menstrual bleeding and osteoarthritis of the knee were completed and released.</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	<p>Produce a rolling program of reports and guidance with time series data on healthcare variation in Australia.</p> <p>Produce clinical care standards and other resources focusing on high-impact, high-burden and high-variation areas of clinical care.</p> <p>Review and revise previously released clinical care standards.</p>
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: Safety and Quality in Health Care		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Evaluate to improve stakeholders' experience of working with the ACSQHC.	Systems and processes to evaluate and improve stakeholder consultation and advisory mechanisms were used, including an improvement workshop in April 2024.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Use/maintain systems and processes to evaluate and improve stakeholder consultation and advisory mechanisms.
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: Safety and Quality in Health Care		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Identify, specify and refine clinical and patient reported measures and safety and quality indicators to enable health services to monitor and improve the safety and quality of care.	<p>Continued action to identify, specify and refine measures and indicators including:</p> <ul style="list-style-type: none"> Indicators for the Hip Fracture Care Clinical Care Standard (CCS) were released in September 2023. Indicators for the new Psychotropic medicines in people with cognitive disability or impairment CCS were finalised, progressed to the board sub committees and endorsing agencies. Indicators for the COPD CCS were developed and feedback has been received from the public consultation. <p>Continued development of a short set of questions that can be included in annual organisational culture surveys within health services.</p> <p>Commenced development of a National Acute Care Safety and Quality Measurement Framework, and progressed development of a National Primary Care Safety and Quality Measurement Framework.</p> <p>Maintenance of hospital-acquired complications (HACs), avoidable hospital readmissions (AHRs) and Sentinel events lists and consider queries and suggested revisions with the Independent Health and Aged Care Pricing Authority on pricing models.</p> <p>Completed the review and update of the Severe Maternal Morbidity specification.</p> <p>Commenced to update the HAC goal rates on the HAC resources.</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	<p>Provide and maintain nationally agreed health information standards, measures and indicators for safety and quality, including:</p> <ul style="list-style-type: none"> support and measure performance towards new clinical care standards support and measure performance towards an enhanced patient safety culture. <p>Provide further guidance and tools for health services to support the local use of data for safety and quality improvement.</p> <p>Maintain guidance and tools for adverse patient safety events and hospital-acquired complications.</p>

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 ACSQHC.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

The ACSQHC Workplan operational costs are funded jointly by the Australian Government and state and territory governments on a 50:50 basis through annual contributions.

The ACSQHC's total resourcing available for 2024–25 is estimated at \$53.1 million, including Commonwealth and state Workplan funding of \$19.0 million and other carry forward and funding receipts of \$34.1 million. The 2024–25 estimated resourcing includes the full year of funding for the delivery of the ACSQHC's programs and projects, as well as the associated agency management costs. This is consistent into the forward year estimates.

Balance Sheet

The ACSQHC's total asset and liabilities are expected to remain stable over the forward years. The assets are budgeted to comprise predominantly of cash and non-financial assets. The liabilities are budgeted to comprise of suppliers payable, employee entitlements and deferred revenue.

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	17,930	18,618	19,284	19,928	20,524
Supplier expenses	24,809	14,522	10,745	10,854	11,842
Depreciation and amortisation	1,712	1,558	1,556	861	861
Interest on RoU	60	41	22	2	-
Total expenses	44,511	34,739	31,607	31,645	33,227
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	22,212	11,917	9,441	9,341	9,341
Grants received	12,671	13,046	12,775	12,775	13,158
Other revenue	9,108	9,485	9,213	9,213	9,489
Interest	550	550	550	550	550
Total revenue	44,541	34,998	31,979	31,879	32,538
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	44,541	34,998	31,979	31,879	32,538
Net cost of (contribution by) services	(30)	(259)	(372)	(234)	689
Revenue from Government	-	-	-	-	-
Surplus (deficit)	30	259	372	234	(689)
Surplus (deficit) attributable to the Australian Government	30	259	372	234	(689)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	30	259	372	234	(689)

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	30	259	372	234	(689)
plus depreciation and amortisation expenses for RoU	1,499	1,378	1,378	689	689
less lease principal repayments	(1,529)	(1,637)	(1,750)	(923)	-
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	22,322	19,849	19,718	19,418	19,131
Trade and other receivables	2,756	2,756	2,756	2,756	2,915
Total financial assets	25,078	22,605	22,474	22,174	22,046
Non-financial assets					
Land and buildings	-	-	100	200	300
Property, plant and equipment	4,233	2,839	1,447	750	53
Computer software	27	63	199	235	271
Prepayments	325	325	325	325	325
Total non-financial assets	4,585	3,227	2,071	1,510	949
Total assets	29,663	25,832	24,545	23,684	22,995
LIABILITIES					
Payables					
Suppliers	1,496	1,257	1,259	1,087	1,087
Other payables	14,404	12,104	12,104	12,104	12,104
Total payables	15,900	13,361	13,363	13,191	13,191
Interest bearing liabilities					
Leases	4,310	2,673	923	-	-
Total interest bearing liabilities	4,310	2,673	923	-	-
Provisions					
Employees	3,555	3,641	3,730	3,730	3,730
Total provisions	3,555	3,641	3,730	3,730	3,730
Total liabilities	23,765	19,675	18,016	16,921	16,921
Net Assets	5,898	6,157	6,529	6,763	6,074
EQUITY					
Contributed equity	1,836	1,836	1,836	1,836	1,836
Reserves	298	298	298	298	298
Retained surpluses or (accumulated deficits)	3,764	4,023	4,395	4,629	3,940
Total equity	5,898	6,157	6,529	6,763	6,074

Prepared on Australian Accounting Standards basis.

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

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	3,764	298	1,836	5,898
Surplus (deficit) for the period	259	-	-	259
Contribution by Government	-	-	-	-
Estimated closing balance as at 30 June 2025	4,023	298	1,836	6,157

Prepared on Australian Accounting Standards basis.

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					
Goods and services	22,963	9,617	9,441	9,341	9,182
Grants from the Portfolio Department	12,671	13,046	12,775	12,775	13,158
State Government contributions	9,108	9,485	9,213	9,213	9,489
Interest	550	550	550	550	550
Net GST received	1,152	902	752	752	752
Total cash received	46,444	33,600	32,731	32,631	33,131
Cash used					
Employees	17,845	18,532	19,195	19,928	20,524
Suppliers	26,250	15,663	11,495	11,778	12,594
Interest payments on lease liability	60	41	22	2	-
Total cash used	44,155	34,236	30,712	31,708	33,118
Net cash from (or used by) operating activities	2,289	(636)	2,019	923	13
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	100	200	400	300	300
Total cash used	100	200	400	300	300
Net cash from (or used by) investing activities	(100)	(200)	(400)	(300)	(300)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Lease principal repayments	1,529	1,637	1,750	923	-
Total cash used	1,529	1,637	1,750	923	-
Net cash from (or used by) financing activities	(1,529)	(1,637)	(1,750)	(923)	-
Net increase (or decrease) in cash held	660	(2,473)	(131)	(300)	(287)
Cash and cash equivalents at the beginning of the reporting period	21,662	22,322	19,849	19,718	19,418
Cash and cash equivalents at the end of the reporting period	22,322	19,849	19,718	19,418	19,131

Prepared on Australian Accounting Standards basis.

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					
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	-	-	-	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	-	-	-	-	-
Total items	-	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded internally from departmental resources	100	200	400	300	300
Total acquisitions of non-financial assets	100	200	400	300	300
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	100	200	400	300	300
Total cash used to acquire assets	100	200	400	300	300

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	501	542	706	1,749
Gross book value - RoU	-	7,785	-	7,785
Accumulated depreciation/amortisation and impairment	(501)	(419)	(679)	(1,599)
Accumulated depreciation/amortisation and impairment - RoU	-	(3,675)	-	(3,675)
Opening net book balance	-	4,233	27	4,260
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - internal resources	100	-	100	200
By purchase - RoU	-	-	-	-
Total additions	100	-	100	200
Other movements				
Depreciation/amortisation expense	(100)	(16)	(64)	(180)
Depreciation/amortisation expense - RoU	-	(1,378)	-	(1,378)
Total other movements	(100)	(1,394)	(64)	(1,558)
As at 30 June 2025				
Gross book value	601	542	806	1,949
Gross book value - RoU	-	7,785	-	7,785
Accumulated depreciation/ amortisation and impairment	(601)	(435)	(743)	(1,779)
Accumulated depreciation/ amortisation and impairment - RoU	-	(5,053)	-	(5,053)
Closing net book balance	-	2,839	63	2,902

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Australian Digital Health Agency

Entity resources and planned performance

Australian Digital Health Agency

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Australian Digital Health Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The Australian Digital Health Agency (the Agency) takes a lead role in connecting healthcare consumers and providers to a modern healthcare system that supports Australians and their care teams to access health care information, when and where they need it.

The new National Digital Health Strategy 2023–2028, developed in consultation with stakeholders, is a 5-year plan that sets the vision and pathway for Australia’s digital health future. The vision of the strategy is ‘an inclusive, sustainable and healthier future for all Australians through a connected and digitally enabled health system’. The strategy, which guides the Agency’s workplan, focuses on achieving 4 outcomes across Australia’s health system, providing healthcare that is: digitally enabled, person-centred, inclusive and data-driven.

The Agency partners with healthcare professionals, consumers, industry, the for-purpose and community sectors and governments to develop and support trusted national health products and services that meet the expectations and needs of consumers and the growing demand for modern, connected healthcare. Digital health information technology and data can help save lives, improve health and wellbeing and support a sustainable health system that delivers safe, high quality health services.

The investments made in the 2023–24 Budget are leveraged and built on in the 2024–25 Budget to improve digital health platforms and better align consumer and clinician facing services. The Agency’s 2024–25 priorities include:

- Continuing to support the Australian Government and health sector leaders in implementing the agreed direction and outcomes of the Strengthening Medicare Taskforce Report, designed to modernise and digitally enable primary care, reduce the administrative burden on health professionals and improve health outcomes for all Australians.
- Enabling consumers to take control of their health journeys with convenient, coordinated and connected access to health information where and when they need it, including through the *my health app*.
- Working with healthcare providers across the continuum of care to increase the sharing and use of core clinical content in My Health Record.
- Modernising the My Health Record system to support greater connectivity and drive near real-time information sharing across care settings.

¹ For more information about the strategic direction of the Australian Digital Health Agency, refer to the current Corporate Plan, available at: www.digitalhealth.gov.au/about-the-agency/corporate-plan

- Supporting effective telehealth and virtual care with real time information exchange, such as electronic prescriptions.
- In collaboration with standards organisations and government partners such as CSIRO, developing and driving the adoption of clinical terminology, conformance and standards across clinical domains, with an initial focus on pathology and diagnostic imaging, to drive the sharing of information between care settings and jurisdictions and support safe, secure, efficient and high quality care.
- Supporting rural, remote and First Nations communities to connect to their health information and make it available to their healthcare providers.
- Respecting and caring for older Australians – ensuring aged care residents and their carers have access to their health information, including to support their transfer to hospital care settings.

The functions and governance of the Agency are set out in the Public Governance, Performance and Accountability (Establishing the Australian Digital Health Agency) Rule 2016. The Agency is a corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

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: Australian Digital Health Agency resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023–24 Estimated actual \$'000	2024–25 Estimate \$'000
Opening balance/cash reserves at 1 July	62,067	53,987
Funds from Government		
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	269,304	285,789
Other services ^(b)		
Equity injection	33,321	45,773
Total annual appropriations	302,625	331,562
Amounts received from related entities ^(c)		
Amounts from the Portfolio Department	-	-
Amounts from other entities	-	-
Total amounts received from related entities	-	-
Total funds from Government	302,625	331,562
Funds from other sources		
Interest	-	-
Rental income	-	-
Sale of goods and services	-	-
Other	32,250	32,250
Total funds from other sources	32,250	32,250
Total net resourcing for Australian Digital Health Agency	396,942	417,799
	2023–24	2024–25
Average staffing level (number)	464	561

All figures are GST exclusive.

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

^(b) Appropriation Bill (No. 2) 2024–25

^(c) Funding provided by a Government entity that is not specified within the annual appropriation bills as a payment to the corporate entity.

1.3 Budget measures

Budget measures in Part 1 relating to the Australian Digital Health Agency are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Australian Digital Health Agency 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)						
Australian Digital Health Agency						
Departmental payments	1.1	-	6,137	6,042	-	-
Departmental capital payments		-	1,366	-	-	-
Total payments		-	7,503	6,042	-	-
Strengthening Medicare ^(a)						
Australian Digital Health Agency						
Departmental payments	1.1	-	4,947	-	-	-
Departmental capital payments		-	4,014	-	-	-
Total payments		-	8,961	-	-	-
Savings from External Labour - extension ^(a)						
Australian Digital Health Agency						
Departmental payments	1.1	-	(1,321)	(413)	(427)	(2,401)
Total payments		-	(1,321)	(413)	(427)	(2,401)

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) The Australian Digital Health Agency is not the lead entity for this measure. The Australian Digital Health Agency 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 the Australian Digital Health Agency can be found at: www.digitalhealth.gov.au/about-the-agency/corporate-plan

The most recent Annual Performance Statements can be found at: www.digitalhealth.gov.au/about-us/annual-reports

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

To deliver national digital healthcare systems to enable and support improvement in health outcomes for Australians.

Program contributing to Outcome 1

Program 1.1: Digital Health

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Department of Health and Aged Care
Program 1.1: Health Research, Coordination and Access The Department of Health and Aged Care has policy responsibility for improving health outcomes for Australians through digital health systems.
Services Australia
Program 1.2: Services to the Community – Health Services Australia supports the operation of the My Health Record system.

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: Digital Health					
Revenue from Government					
Ordinary annual services	268,494	285,869	94,307	89,041	76,314
Amounts from related entities	-	-	-	-	-
Revenues from independent sources	32,250	32,250	32,250	32,250	-
Expenses not requiring appropriation in the Budget year ^(a)	-	-	-	-	-
Operating deficit (surplus) ^(b)	51,178	67,137	15,423	15,626	15,626
Total for Program 1.1	351,922	385,256	141,980	136,917	91,940
Total expenses for Outcome 1	351,922	385,256	141,980	136,917	91,940
	2023–24	2024–25			
Average staffing level (number)	464	561			

^(a) Expenses not requiring appropriation in the Budget year are made up of net assets received free of charge.

^(b) Deficit in 2023–24 to 2027–28 relates to depreciation and amortization. Depreciation and amortisation has no impact on underlying cash.

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 To deliver national digital healthcare systems to enable and support improvement in health outcomes for Australians.	
Program 1.1: Digital Health In collaboration with consumers, healthcare providers and the health industry, deliver an effective national digital health capability that will achieve significant improvements in the quality and delivery of health care, and increased efficiency of the Australian health system.	
Key Activities	<ul style="list-style-type: none">• Driving information sharing – drive use and uptake of national digital health products and services, including My Health Record, to improve sharing of information at the point of care and health outcomes for Australians while ensuring a strong clinical governance focus.• Improving connectivity and advancing real-time data exchange – facilitate the interoperability of the systems used by healthcare providers to improve the visibility and connectivity of health information, reduce the burden on providers and support better health outcomes for Australians.• Modernising infrastructure – continue to transform national infrastructure and move to a contemporary, structured data-rich ecosystem capable of connecting systems securely across settings and supporting real-time access to information for the patient and the broader care team anywhere, anytime.

Program 1.1: Digital Health		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Infrastructure solutions and initiatives provide access to and promote adoption of secure digital health services.	<p>Increased use of strategically significant Agency products:</p> <ul style="list-style-type: none"> - 10% increase in consumer use of My Health Record (MHR) - 15% increase in provider use of MHR - 70,000 downloads of <i>my health app</i> - 3,000 health delivery services and 20 business partners onboarded to Provider Connect Australia. <p>Agency products meeting or exceeding the planned availability target of 99.9%:</p> <ul style="list-style-type: none"> - National Consumer Portal - National Provider Portal - API Gateway - Virtual Assistant (99.5%) - <i>my health app</i> - Provider Connect Australia. <p>User satisfaction with the <i>my health app</i> increased by 10% from 2022–23.</p> <p>20,000 participants in digital health literacy and awareness related education events and training courses.</p> <p>A 20% increase in Electronic Prescribing.</p> <p>A case study into My Health Record capability to support care transfers to hospital for aged care recipients.</p>

Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	<p>Increased use of strategically significant Agency products:</p> <ul style="list-style-type: none"> - 10% increase in consumer use of MHR - 15% increase in provider use of MHR - 300,000 onboarded users to <i>my health app</i> (with marketing campaign) - 5,000 clinics and 50 partner services onboarded to Provider Connect Australia - 20% increase in Electronic Prescribing. <p>Agency products for consumers meeting or exceeding the planned availability target of 99.9%:</p> <ul style="list-style-type: none"> - National Consumer Portal - <i>my health app</i>. <p>Achieve a 'positive' evaluation (>0.8) of user experience of the My Health Record web portal, <i>my health app</i> and Electronic Prescribing as measured by methodology established in 2022–23.</p> <p>20,000 participants in digital health literacy and awareness related education events and training courses.</p> <p>Improved digital health security awareness in the digital health sector through:</p> <ul style="list-style-type: none"> - 1,300 participants in digital health security awareness webinars - training of 60 Cyber Champions - 1,000 new enrolments in the Digital Health Security Awareness eLearning course. <p>Deliver and publish an annual clinical governance performance report, designed to monitor and improve clinical governance support for national digital health projects and programs.</p>
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: Digital Health		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Digital health interoperability available to healthcare providers and consumers that improves how people use digital health care information.	<p>A 10% increase in meaningful use from 2022–23 was achieved.</p> <p>A 20% increase in the number of HCP cross views in MHR compared to the previous financial year was achieved.</p> <p>Implemented the Agency's responsibilities under the National Healthcare Interoperability Plan, demonstrated by a case study into application of the National Interoperability Procurement guidance.</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	<p>80% of residential aged care facilities registered to My Health Record.</p> <p>10% increase in meaningful use annually compared to prior year.</p> <p>Undertake an interoperability survey in key healthcare settings and compare progress since the baseline survey undertaken in 2022.</p>
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: Digital Health		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Ensure digital health services, systems and products are sustainable and cost effective.	Maintained 2022–23 partnership value index. Conducted a 20% increase in train the trainer sessions and capacity building workshops compared to prior year, with a 90% approval rating.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Maintain 2022–23 partnership value index. Conduct a 10% increase in train the trainer sessions and capacity building workshops compared to prior year, with a 90% approval rating.
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 Agency.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

Resourcing includes funding for the delivery of the Agency's program, as well as the associated agency management costs. The Agency is jointly funded by the state and territory governments.

The Government has approved operating deficits for the Agency in 2023–24 to 2027–28. The deficits relate to depreciation and amortisation which has no impact on underlying cash.

Balance Sheet

The Agency has provided for expenditure on My Health Record in 2023–24 and 2024–25. Sufficient accumulated funds are maintained to meet employee entitlements and other liabilities.

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	65,944	83,287	38,696	37,512	31,509
Supplier expenses	235,519	234,402	87,327	83,494	44,867
Depreciation and amortisation	50,368	67,217	15,670	15,676	15,414
Interest on RoU	91	350	287	235	150
Total expenses	351,922	385,256	141,980	136,917	91,940
LESS:					
OWN-SOURCE INCOME					
Revenue					
Interest	-	-	-	-	-
Other revenue	32,250	32,250	32,250	32,250	-
Total revenue	32,250	32,250	32,250	32,250	-
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	32,250	32,250	32,250	32,250	-
Net cost of (contribution by) services	319,672	353,006	109,730	104,667	91,940
Revenue from Government	269,304	285,789	94,060	88,991	76,526
Surplus (deficit)	(50,368)	(67,217)	(15,670)	(15,676)	(15,414)
Surplus (deficit) attributable to the Australian Government	(50,368)	(67,217)	(15,670)	(15,676)	(15,414)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government ^(a)	(50,368)	(67,217)	(15,670)	(15,676)	(15,414)

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	(50,368)	(67,217)	(15,670)	(15,676)	(15,414)
plus depreciation and amortisation expenses for RoU	5,270	3,855	3,817	4,232	4,631
less lease principal repayments	(6,080)	(3,775)	(3,570)	(4,182)	(4,843)
Total comprehensive income (loss) attributable to the agency	(51,178)	(67,137)	(15,423)	(15,626)	(15,626)

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

^(a) Applies leases under AASB 16 - Leases.

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	53,987	50,212	46,642	42,460	37,617
Trade and other receivables	4,520	4,520	4,520	4,520	4,520
Total financial assets	58,507	54,732	51,162	46,980	42,137
Non-financial assets					
Land and buildings	13,369	37,934	37,788	30,446	20,903
Property, plant and equipment	2,524	1,685	1,786	1,035	1,242
Intangibles	50,328	30,089	27,466	25,512	21,667
Other	3,473	3,473	3,473	3,473	3,473
Total non-financial assets	69,694	73,181	70,513	60,466	47,285
Total assets	128,201	127,913	121,675	107,446	89,422
LIABILITIES					
Payables					
Suppliers	27,060	27,060	27,060	27,060	27,060
Other payables	2,044	2,044	2,044	2,044	2,044
Total payables	29,104	29,104	29,104	29,104	29,104
Interest bearing liabilities					
Leases	5,314	26,470	29,629	25,447	20,604
Total interest bearing liabilities	5,314	26,470	29,629	25,447	20,604
Provisions					
Employees	11,747	11,747	11,747	11,747	11,747
Other provisions	382	382	382	382	382
Total provisions	12,129	12,129	12,129	12,129	12,129
Total liabilities	46,547	67,703	70,862	66,680	61,837
Net assets	81,654	60,210	50,813	40,766	27,585
EQUITY ^(a)					
Contributed equity	260,108	305,881	312,154	317,783	320,016
Reserves	25,907	25,907	25,907	25,907	25,907
Retained surpluses or (accumulated deficits)	(204,361)	(271,578)	(287,248)	(302,924)	(318,338)
Total equity	81,654	60,210	50,813	40,766	27,585

Prepared on Australian Accounting Standards basis.

^(a) Equity is the residual interest in assets after the deduction of liabilities.

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

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024					
Balance carried forward from previous period	(204,361)	1,907	24,000	260,108	81,654
Surplus (deficit) for the period	(67,217)	-	-	-	(67,217)
Appropriation (equity injection)	-	-	-	45,773	45,773
Estimated closing balance as at 30 June 2025	(271,578)	1,907	24,000	305,881	60,210

Prepared on Australian Accounting Standards basis.

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	269,304	285,789	94,060	88,991	76,526
Other cash received	32,250	32,250	32,250	32,250	-
Net GST received	-	-	-	-	-
Interest	-	-	-	-	-
Total cash received	301,554	318,039	126,310	121,241	76,526
Cash used					
Employees	65,944	83,287	38,696	37,512	31,509
Suppliers	235,519	234,402	87,327	83,494	44,867
Net GST paid	-	-	-	-	-
Interest payments on lease liability	91	350	287	235	150
Total cash used	301,554	318,039	126,310	121,241	76,526
Net cash from (or used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Investments	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	35,321	45,773	6,273	5,629	2,233
Total cash used	35,321	45,773	6,273	5,629	2,233
Net cash from (or used by) investing activities	(35,321)	(45,773)	(6,273)	(5,629)	(2,233)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	33,321	45,773	6,273	5,629	2,233
Total cash received	33,321	45,773	6,273	5,629	2,233
Cash used					
Lease principal repayments	6,080	3,775	3,570	4,182	4,843
Total cash used	6,080	3,775	3,570	4,182	4,843
Net cash from (or used by) financing activities	27,241	41,998	2,703	1,447	(2,610)
Net increase (or decrease) in cash held	(8,080)	(3,775)	(3,570)	(4,182)	(4,843)
Cash and cash equivalents at the beginning of the reporting period	62,067	53,987	50,212	46,642	42,460
Cash and cash equivalents at the end of the reporting period	53,987	50,212	46,642	42,460	37,617

Prepared on Australian Accounting Standards basis.

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					
Equity injections - Bill 2	33,321	45,773	6,273	5,629	2,233
Total capital appropriations	33,321	45,773	6,273	5,629	2,233
Total new capital appropriations represented by:					
Purchase of non-financial assets	33,321	45,773	6,273	5,629	2,233
Total items	33,321	45,773	6,273	5,629	2,233
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	33,321	45,773	6,273	5,629	2,233
Funded internally by departmental resources	2,000	-	-	-	-
Total acquisitions of non-financial assets	35,321	45,773	6,273	5,629	2,233
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	35,321	45,773	6,273	5,629	2,233
Total cash used to acquire assets	35,321	45,773	6,273	5,629	2,233

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	10,687	4,560	259,320	274,567
Gross book value - RoU	27,506	-	-	27,506
Accumulated depreciation/ amortisation and impairment	(2,386)	(2,036)	(208,992)	(213,414)
Accumulated depreciation/ amortisation and impairment - RoU	(22,438)	-	-	(22,438)
Opening net book balance	13,369	2,524	50,328	66,221
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	6,575	731	38,467	45,773
By purchase - RoU	24,931	-	-	24,931
Total additions	31,506	731	38,467	70,704
Other movements				
Depreciation/amortisation expense	(3,086)	(1,570)	(58,706)	(63,362)
Depreciation/amortisation expense – RoU	(3,855)	-	-	(3,855)
Total other movements	(6,941)	(1,570)	(58,706)	(67,217)
As at 30 June 2025				
Gross book value	17,262	5,291	297,787	320,340
Gross book value - RoU	52,437	-	-	52,437
Accumulated depreciation/ amortisation and impairment	(5,472)	(3,606)	(267,698)	(276,776)
Accumulated depreciation/ amortisation and impairment - RoU	(26,293)	-	-	(26,293)
Closing net book balance	37,934	1,685	30,089	69,708

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Australian Institute of Health and Welfare

Entity resources and planned performance

Australian Institute of Health and Welfare

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Australian Institute of Health and Welfare

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The Australian Institute of Health and Welfare (AIHW) has more than 35 years' experience in collecting health and welfare data and turning it into authoritative evidence to support better policy and service delivery decisions. AIHW data, publications and services are used by researchers, non-government organisations, frontline healthcare providers, journalists, educators, government policymakers, and the community. As an information agency, the AIHW is nationally and internationally recognised for its statistical expertise and proven track record in providing high quality, independent evidence. AIHW has well established and robust data governance arrangements, a rigorous privacy regime and strict confidentiality protocols. The roles and functions of the AIHW are set out in the *Australian Institute of Health and Welfare Act 1987* (AIHW Act).

The AIHW Act establishes a Board as the agency's governing body. The Board is accountable to the Parliament of Australia through the Minister of Health and Aged Care. The AIHW Act specifies the composition of the Board, which is headed by a Chairperson. The AIHW Charter of Corporate Governance² describes the roles and responsibilities of the AIHW Board, including the Chief Executive Officer, and codifies Board Operating practices and procedures for the benefit of Board members and management to allow them to best manage the requirements of the organisation.

The AIHW is committed to producing high quality data sets and analysis that tell the story of Australia's health and welfare and support changing that story for the better. When releasing data and information, the AIHW adheres to strict privacy, confidentiality and security requirements. The AIHW is an independent Commonwealth government entity under the *Public Governance, Performance and Accountability Act 2013*. The independence of the AIHW is central to maintaining ready acceptance of the accuracy and relevance of the evidence base developed.

The AIHW's *Strategic directions 2022–2026* (Strategic Directions) sets the foundation for the future of the AIHW. It articulates the institute's vision, purpose and strategic goals that will guide its work. As such, elements from the AIHW's Strategic Directions will be central to the AIHW's Portfolio Budget Statements, Corporate Plans, Risk Management Frameworks and Annual Reports.

¹ For more information about the strategic direction of the AIHW, refer to the current Corporate Plan, available at: www.aihw.gov.au/reports/corporate-publications/summary/summary2

² Charter of Corporate Governance available at: www.aihw.gov.au/about-us/our-governance/our-charter

In 2024–25, the AIHW will focus on 4 strategic goals (as outlined in the Strategic Directions):

1. A trusted leader in health and welfare data and analysis.
The AIHW will:
 - 1.1. proactively inform and respond to emerging policy issues
 - 1.2. build their reputation as an authoritative source of health and welfare data and analysis
 - 1.3. lead the adoption of best practice in data collection, presentation, and analysis.
2. Innovative producers of data sets and analysis.
The AIHW will:
 - 2.1. invest in capability and systems to respond quickly to emerging issues and deliver an innovative approach to data and analysis to meet stakeholder needs
 - 2.2. identify and fill priority data gaps
 - 2.3. facilitate sustainable and secure access to timely, relevant and fit-for-purpose data and analysis.
3. A strong strategic partner.
The AIHW will:
 - 3.1. expand and deepen their partnerships
 - 3.2. enhance engagement and communications to increase the impact of their work.
4. Recognised for organisational excellence.
The AIHW will:
 - 4.1. grow their capability and support a high performing and adaptable workforce
 - 4.2. expand their program of renewal to ensure provision of high-quality technology and tools to deliver data and analysis.

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: AIHW resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023–24 Estimated actual \$'000	2024–25 Estimate \$'000
Opening balance/cash reserves at 1 July	106,779	108,579
Funds from Government annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	35,544	36,489
Other services ^(b)		
Equity injection	-	-
Total annual appropriations	35,544	36,489
Amounts received from related entities ^(c)		
Amounts from the Portfolio Department	47,000	47,000
Amounts from other entities	-	-
Total amounts received from related entities	47,000	47,000
Total funds from Government	82,544	83,489
Funds from other sources		
Interest	4,600	4,000
Sale of goods and services	26,000	26,000
Other	30	30
Total funds from other sources	30,630	30,030
Total net resourcing for AIHW	219,953	222,098
	2023–24	2024–25
Average staffing level (number)	550	560

All figures are GST exclusive.

The AIHW is not directly appropriated as it is a corporate Commonwealth entity. Appropriations are made to the Department of Health and Aged Care, which are then paid to the AIHW and are considered 'departmental' for all purposes.

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

^(b) Appropriation Bill (No. 2) 2024–25.

^(c) Funding provided by a Government entity that is not specified within the annual appropriation bills as a payment to the corporate entity.

1.3 Budget measures

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

Table 1.2: AIHW 2024–25 Budget measures

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

		2023–24	2024–25	2025–26	2026–27	2027–28
Program		\$'000	\$'000	\$'000	\$'000	\$'000
Savings from External Labour - extension ^(a)						
Australian Institute of Health and Welfare						
Departmental payments	1.1	-	(35)	(36)	(36)	(280)
Total payments		-	(35)	(36)	(36)	(280)

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) The AIHW is not the lead entity for this measure. Only the AIHW 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 AIHW can be found at:
www.aihw.gov.au/reports/corporate-publications/summary/summary2

The most recent Annual Performance Statements can be found at:
www.aihw.gov.au/reports/corporate-publications/annual-report-202223/contents/summary

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

A robust evidence-base for the health, housing and community sectors, including through developing and disseminating comparable health and welfare information and statistics.

Program contributing to Outcome 1

Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community

Linked programs

Other Commonwealth entities that contribute to Outcome 1
Australian Bureau of Statistics (ABS)
Program 1.1 Australian Bureau of Statistics The Department of Social Services (DSS) has overarching responsibility to deliver the National Disability Data Asset in partnership with the AIHW and the ABS, which are responsible for the development of the data asset and the underlying infrastructure.
Australian Commission on Safety and Quality in Health Care (ACSQHC)³
Program 1.1: Safety and Quality in Health Care ACSQHC works closely with the AIHW to measure and analyse information related to safety and quality in health care.
Department of Health and Aged Care
Program 1.1: Health Research, Coordination and Access Department Health and Aged Care invests in knowledge and information to develop health policy and legislation. This includes working with the AIHW to develop and publish health statistics and information.
Department of Social Services (DSS)
Program 2.1: Families and Communities Program 3.2: National Disability Insurance Scheme Program 4.1: Housing and Homelessness DSS collaborates with the AIHW: <ul style="list-style-type: none"> - to design, test and establish the National Disability Data Asset - on the ongoing collection and transparent reporting of agreed data supporting the National Housing and Homelessness Agreement - on data and reporting on child safety and family, domestic and sexual violence in Australia.
Department of the Treasury (Treasury)
Program 1.1: Department of the Treasury Treasury works closely with the AIHW to maintain and enhance the Housing Data Dashboard website.

³ Refer to the ACSQHC chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity.

Other Commonwealth entities that contribute to Outcome 1
Independent Health and Aged Care Pricing Authority (IHACPA)⁴
Program 1.1: Development of Pricing Advice and Annual Determinations IHACPA works with national bodies on a range of National Health Reform Agreement related activities, including hospital performance reporting and funding. This includes working with the AIHW to ensure an accurate and consistent approach to the classification of information about hospital activities and expenditures.
National Health Funding Body (NHFB)⁵
Program 1.1: National Health Funding Pool Administration NHFB works with national bodies on a range of National Health Reform Agreement related activities, including hospital performance reporting and funding. This includes working with the AIHW to ensure an accurate and consistent approach to the provision of transparent information on Commonwealth, state and territory funding of the health system.
National Indigenous Australians Agency (NIAA)
Program 1.6: Evaluation and Research NIAA works with the AIHW to maintain, update and enhance reporting against the Aboriginal and Torres Strait Islander Health Performance Framework (HPF).

⁴ Refer to the IHACPA chapter in these PB Statements for further information on the work of this entity.
⁵ Refer to the NHFB chapter in these PB Statements for further information on the work of this entity.

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: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community					
Revenue from Government					
Ordinary annual services ^(a)	35,200	36,066	35,930	36,209	36,098
Amounts from related entities	47,000	47,000	47,000	47,000	47,000
Revenues from independent sources	30,630	30,030	30,000	30,000	30,000
Operating deficit (surplus)	-	1,000	707	-	-
Total for Program 1.1	112,830	114,096	113,637	113,209	113,098
Total expenses for Outcome 1	112,830	114,096	113,637	113,209	113,098

	2023–24	2024–25
Average staffing level (number)	550	560

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

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 A robust evidence-base for the health, housing and community sectors, including through developing and disseminating comparable health and welfare information and statistics.	
Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community Publish extensive, policy-relevant health and welfare information to assist consumers, healthcare, housing and community service providers, researchers, and all levels of government. Accurate statistical information, comprehensive data development and high quality analyses support an increased understanding of health and welfare issues. This creates an evidence base that can drive changes in policy and service delivery, directly impacting the health and welfare of all Australians.	
Key Activities	Our role is to provide meaningful information and statistics for the benefit of the Australian people by: <ul style="list-style-type: none">• developing, maintaining and promoting statistical information standards for the health and community services, and housing assistance sectors• collecting and managing data on health and welfare issues, including from state, territory and federal government agencies• analysing and releasing a range of health and welfare products (data and reports) to key policy areas to support better policy and service delivery decisions• enhancing data resources with the addition of new health and welfare data assets to the AIHW’s data holdings to fill data gaps in the health and welfare sectors• modernising the presentation and availability of national health and welfare products to meet the needs of diverse audiences such as state, territory and federal government agencies, universities, research centres, and non-government organisations.

Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Lead the delivery of open and accessible health and welfare data, and provide expert sources of value-added analysis.	<p>Published ≥210 health and welfare data products incorporating AIHW expert analysis on the AIHW's website for public access.</p> <p>Published ≥85% of annual products incorporating expert analysis on the AIHW's website within 6 months of receipt of final data.</p> <p>Enhanced data resources with 4 new or significantly enhanced data collections or linkages to fill in identified information gaps.</p> <p>Finalised and presented <i>Australia's welfare 2023</i> to the Minister for Health and Aged Care and published it on the AIHW's website by 31 December 2023 (published on 7 September 2023).</p> <p>Prepared <i>Australia's health 2024</i> for presentation to the Minister for Health and Aged Care in June 2024.</p> <p>Increased the number of annual reports produced on a quarterly basis by one.</p>
Year	Performance Measure	Planned Performance Results ⁶
Budget Year 2024–25	As per 2023–24	<p>Publish <i>Australia's health 2024</i> on the AIHW website.</p> <p>Plan and prepare <i>Australia's welfare 2025</i>.</p> <p>Publish ≥210 health and welfare data products incorporating AIHW expert analysis on the AIHW's website for public access.</p> <p>Enhance data resources with 4 new or significantly enhanced data collections or linkages to fill in identified information gaps.</p>

⁶ Updated performance measures and planned performance results will be reflected in the 2024–25 Corporate Plan.

Forward Estimates 2025–28	As per 2024–25	<p>Present <i>Australia's welfare 2025</i> to the Minister for Health and Aged Care by 31 December 2025 and subsequently publish the report on the AIHW website.</p> <p>Plan and prepare <i>Australia's health 2026</i> and present the report to the Minister for Health and Aged Care by 30 June 2026^{7,8}</p> <p>Publish ≥210 health and welfare data products incorporating AIHW expert analysis on the AIHW's website for public access.</p> <p>Enhance data resources with 4 new or significantly enhanced data collections or linkages to fill in identified information gaps.⁹</p>
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⁷ In 2026–27:

- Publish *Australia's health 2026* on the AIHW website.
- Plan and prepare *Australia's welfare 2027*.

⁸ In 2027–28:

- Present *Australia's welfare 2027* to the Minister for Health and Aged Care by 31 December 2027 and subsequently publish the report on the AIHW website.
- Plan and prepare *Australia's health 2028* and present the report to the Minister for Health and Aged Care by 30 June 2028.

⁹ Updated performance measures and planned performance results will be reflected in the 2024–25 Corporate Plan.

Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Collaborate with partners to drive data improvement.	AIHW collaborated with: - the Australian Bureau of Statistics, the Department of Social Services and participating jurisdictions to co-design, test, and establish new national data integration infrastructure for the National Disability Data Asset (NDDA) - stakeholders to implement continuous improvement of the National Suicide and Self-Harm Monitoring project and publish updated data quarterly.
Year	Performance Measure	Planned Performance Results¹⁰
Budget Year 2024–25	As per 2023–24	Collaborate with: - the Australian Bureau of Statistics, the Department of Social Services and participating jurisdictions to co-design, test, and establish new national data integration infrastructure for the National Disability Data Asset (NDDA) - stakeholders to implement continuous improvement of the National Suicide and Self-Harm Monitoring project and publish updated data quarterly.
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		

¹⁰ Updated performance measures and planned performance results will be reflected in the 2024–25 Corporate Plan.

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 AIHW.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

Appropriation revenue from Government will be \$0.9 million higher in 2024–25 than 2023–24.

The AIHW has received approval to budget for a deficit of \$1.0 million in 2024–25 before accounting adjustments required for office leases under AASB16. This deficit will be used to invest in improved ICT and data security.

Balance Sheet

The AIHW's cash and equity will reduce in order to fund the budgeted deficit, but both will remain at adequate levels.

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	78,762	82,673	85,851	85,092	85,516
Supplier expenses	27,194	24,441	20,841	21,064	20,519
Depreciation and amortisation	6,594	6,745	6,745	6,783	6,793
Interest on RoU	280	237	200	270	270
Total expenses	112,830	114,096	113,637	113,209	113,098
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	73,000	73,000	73,000	73,000	73,000
Interest	4,600	4,000	4,000	4,000	4,000
Other revenue	30	30	-	-	-
Total revenue	77,630	77,030	77,000	77,000	77,000
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	77,630	77,030	77,000	77,000	77,000
Net cost of (contribution by) services	35,200	37,066	36,637	36,209	36,098
Revenue from Government	35,544	36,489	36,596	37,066	37,183
Surplus (deficit)	344	(577)	(41)	857	1,085
Surplus (deficit) attributable to the Australian Government	344	(577)	(41)	857	1,085
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	344	(577)	(41)	857	1,085

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 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000
Total comprehensive income (loss) attributable to the Australian Government	344	(577)	(41)	857	1,085
plus depreciation and amortisation expenses for RoU	4,794	4,945	4,945	4,983	4,993
less lease principal repayments	(5,138)	(5,368)	(5,611)	(5,840)	(6,078)
Total comprehensive income (loss) attributable to the agency	-	(1,000)	(707)	-	-

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	108,579	108,479	106,972	106,972	101,979
Trade and other receivables	8,872	8,872	8,872	8,872	8,872
Total financial assets	117,451	117,351	115,844	115,844	110,851
Non-financial assets					
Land and buildings	27,323	23,223	17,623	11,985	6,337
Property, plant and equipment	2,882	2,882	2,882	2,882	2,882
Computer software	1,374	1,174	974	974	974
Other	4,469	4,469	4,469	4,469	4,469
Total non-financial assets	36,048	31,748	25,948	20,310	14,662
Total assets	153,499	149,099	141,792	136,154	125,513
LIABILITIES					
Payables					
Suppliers	7,260	8,805	7,150	6,495	847
Other payables	2,747	2,747	2,747	2,747	2,747
Unearned revenue	63,283	63,283	63,283	63,283	63,283
Total payables	73,290	74,835	73,180	72,525	66,877
Interest bearing liabilities					
Leases	24,450	19,082	13,471	7,631	1,553
Total interest bearing liabilities	24,450	19,082	13,471	7,631	1,553
Provisions					
Employees	19,129	19,129	19,129	19,129	19,129
Other provisions	720	720	720	720	720
Total provisions	19,849	19,849	19,849	19,849	19,849
Total liabilities	117,589	113,766	106,500	100,005	88,279
Net assets	35,910	35,333	35,292	36,149	37,234
EQUITY					
Contributed equity	31,824	31,824	31,824	31,824	31,824
Reserves	1,830	1,830	1,830	1,830	1,830
Retained surpluses (accumulated deficits)	2,256	1,679	1,638	2,495	3,580
Total equity	35,910	35,333	35,292	36,149	37,234

Prepared on Australian Accounting Standards basis.

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

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	2,256	1,830	31,824	35,910
Surplus (deficit) for the period	(577)	-	-	(577)
Appropriation (equity injection)	-	-	-	-
Estimated closing balance as at 30 June 2025	1,679	1,830	31,824	35,333

Prepared on Australian Accounting Standards basis.

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					
Goods and services	73,000	73,000	73,000	73,000	73,000
Appropriations	35,544	36,489	36,596	37,066	37,183
Interest	4,600	4,000	4,000	4,000	4,000
Net GST received	-	-	-	-	-
Other cash received	30	30	-	-	-
Total cash received	113,174	113,519	113,596	114,066	114,183
Cash used					
Employees	78,762	82,673	85,851	85,092	85,516
Interest payments on lease liability	280	237	200	270	270
Suppliers	25,249	22,896	22,496	21,719	26,167
Net GST paid	-	-	-	-	-
Total cash used	104,291	105,806	108,547	107,081	111,953
Net cash from (or used by) operating activities	8,883	7,713	5,049	6,985	2,230
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	1,945	2,445	945	1,145	1,145
Total cash used	1,945	2,445	945	1,145	1,145
Net cash from (or used by) investing activities	(1,945)	(2,445)	(945)	(1,145)	(1,145)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Lease principal repayments	5,138	5,368	5,611	5,840	6,078
Total cash used	5,138	5,368	5,611	5,840	6,078
Net cash from (or used by) financing activities	(5,138)	(5,368)	(5,611)	(5,840)	(6,078)
Net increase (or decrease) in cash held	1,800	(100)	(1,507)	-	(4,993)
Cash and cash equivalents at the beginning of the reporting period	106,779	108,579	108,479	106,972	106,972
Cash and cash equivalents at the end of the reporting period	108,579	108,479	106,972	106,972	101,979

Prepared on Australian Accounting Standards basis.

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					
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	-	-	-	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	-	-	-	-	-
Total items	-	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded internally from departmental resources	1,945	2,445	945	2,000	2,000
Total acquisitions of non-financial assets	1,945	2,445	945	2,000	2,000
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,945	2,445	945	1,145	1,145
Total cash used to acquire asset	1,945	2,445	945	1,145	1,145

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	9,074	9,573	3,118	21,765
Gross book value - RoU	45,898	-	-	45,898
Accumulated depreciation/amortisation and impairment	(4,933)	(6,691)	(1,744)	(13,368)
Accumulated depreciation/amortisation and impairment - RoU	(22,716)	-	-	(22,716)
Opening net book balance	27,323	2,882	1,374	31,579
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	-	-	-
By purchase - internal resources	1,500	945	-	2,445
By purchase - RoU	-	-	-	-
Total additions	1,500	945	-	2,445
Other movements				
Depreciation/amortisation expense	(655)	(945)	(200)	(1,800)
Depreciation/amortisation expense - RoU	(4,945)	-	-	(4,945)
Total other movements	(5,600)	(945)	(200)	(6,745)
As at 30 June 2025				
Gross book value	10,574	10,518	3,118	24,210
Gross book value - RoU	45,898	-	-	45,898
Accumulated depreciation/amortisation and impairment	(5,588)	(7,636)	(1,944)	(15,168)
Accumulated depreciation/amortisation and impairment - RoU	(27,661)	-	-	(27,661)
Closing net book balance	23,223	2,882	1,174	27,279

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Australian Radiation Protection and Nuclear Safety Agency

Entity resources and planned performance

Australian Radiation Protection and Nuclear Safety Agency

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Australian Radiation Protection and Nuclear Safety Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The Australian Radiation Protection and Nuclear Safety Agency (ARPANSA) is established under the *Australian Radiation Protection and Nuclear Safety Act 1998* (the Act). The role and functions of ARPANSA are set out in the Act. ARPANSA's primary functions are to:

- promote uniformity of radiation protection and nuclear safety policy and practices across jurisdictions of the Commonwealth and states and territories
- provide advice on radiation protection, nuclear safety and related issues
- undertake research in relation to radiation protection, nuclear safety and medical exposures to radiation
- provide services relating to radiation protection, nuclear safety and medical exposures to radiation
- regulate nuclear installations, radiation facilities, legacy sites, radiation apparatus and radioactive material owned and operated by Commonwealth entities.

ARPANSA regularly assesses its operating environment, challenges, goals and risks to identify key priorities for coming years. In 2024–25, ARPANSA will continue to focus on key activities that reflect its statutory responsibilities, and will form the basis for ARPANSA's health advice and risk-informed approach to effective regulation of radiation and nuclear facilities and practices.

ARPANSA will continue to support the delivery of the Nuclear-Powered Submarine capability by undertaking radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation.

ARPANSA is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of the ARPANSA, refer to the current Corporate Plan, available at: www.arpansa.gov.au/corporate-plan

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: ARPANSA 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	7,355	7,355
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation	23,697	21,613
s74 retained revenue receipts ^(b)	-	-
Departmental Capital Budget ^(c)	4,850	4,538
Other services ^(d)		
Equity injection	10,468	-
Total departmental annual appropriations	39,015	26,151

Table 1.1: ARPANSA resource statement – Budget estimates for 2024–25 as at Budget May 2024 (continued)

	2023–24 Estimated actual \$'000	2024–25 Estimate \$'000
Special accounts ^(a)		
Opening balance	1,357	1,357
Appropriation receipts	19,962	19,984
Non-appropriation receipts	13,424	14,993
Total special account	34,743	36,334
Less appropriations drawn from annual or special appropriations above and credited to special accounts ^(f)	(19,962)	(19,984)
Total departmental resourcing	101,075	89,824
Total resourcing for ARPANSA	101,075	89,824

	2023–24	2024–25
Average staffing level (number)	178	178

All figures are GST exclusive.

^(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 (DCB) 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.

^(e) For further information on special appropriations and special accounts, please refer to *Budget Paper No. 4 - Agency Resourcing*. Also see Table 2.1.1 within this chapter for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

^(f) Appropriation receipts included above.

1.3 Budget measures

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

Table 1.2: ARPANSA 2024–25 Budget measures

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

		2023–24	2024–25	2025–26	2026–27	2027–28
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
Savings from External Labour - extension ^(a)						
Australian Radiation Protection and Nuclear Safety Agency						
Departmental payments	1.1	-	(34)	(32)	(33)	(228)
Total payments		-	(34)	(32)	(33)	(228)

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) ARPANSA is not the lead entity for this measure. ARPANSA 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 ARPANSA can be found at:
www.arpansa.gov.au/corporate-plan

The most recent Annual Performance Statements can be found at:
www.arpansa.gov.au/about-us/corporate-publications/annual-reports

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Protection of people and the environment through radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation.

Programs contributing to Outcome 1

Program 1.1: Radiation Protection and Nuclear Safety

Program 1.2: Nuclear Powered Submarines

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Department of Health and Aged Care
Program 1.8: Health Protection, Emergency Response and Regulation
The Department of Health and Aged Care has strategic regulatory policy and national leadership responsibility for radiation protection and nuclear safety, with particular regard to the regulatory framework and health system emergency preparedness and response arrangements. This includes best practice for health technologies related to radiation and nuclear safety.

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: Radiation Protection and Nuclear Safety					
Departmental expenses					
Ordinary annual services ^(a)	15,112	15,446	15,568	15,913	14,860
Special accounts	13,424	14,993	15,431	15,725	16,023
Expenses not requiring appropriation in the Budget year ^(b)	2,863	2,863	2,863	2,863	2,863
Operating deficit (surplus)	-	-	-	-	-
Total for Program 1.1	31,399	33,302	33,862	34,501	33,746
Program 1.2: Nuclear Powered Submarines					
Departmental expenses					
Ordinary annual services ^(a)	8,585	6,167	-	-	-
Total for Program 1.2	8,585	6,167	-	-	-
Total expenses for Outcome 1	39,984	39,469	33,862	34,501	33,746
	2023–24	2024–25			
Average staffing level (number)	178	178			

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

^(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 Protection of people and the environment through radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation.	
Program 1.1: Radiation Protection and Nuclear Safety Protect the Australian people and the environment from the harmful effects of radiation through effective, risk-informed regulation and delivery of services under the <i>Australian Radiation Protection and Nuclear Safety Act 1998</i> . Scientific knowledge and international best practice is applied to promote awareness of the effects of radiation and a nationally uniform approach to radiation protection of people (the public, workers, and patients undergoing medical procedures using radiation) and the environment.	
Key Activities	<ul style="list-style-type: none">• Initiate, maintain, and promote frameworks for protection and safety.• Undertake research and provide expert evaluations, advice, and services.• Ensure effective and risk informed regulation.• Enhance organisational innovation and capability.

Program 1.1: Radiation Protection and Nuclear Safety		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Provide high quality advice to the Australian Government and community on the health, safety, and environmental risks from radiation.	Evidence-based, risk-informed advice was provided to the Australian Government and community using expert, specialised resources and services to support protection of the public, workers and the environment from the hazards of both ionising and non-ionising radiation. ARPANSA supported the Government's Electromagnetic Energy (EME) Program to promote health and safety and address misinformation about EME emissions.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Identify, assess and communicate the health, safety, and environmental risks from radiation to the Australian Government and community through research, communication, provision of radiation protection services, and community consultation and awareness activities. Provide information, advice and standards on electromagnetic energy and health to the Australian Government and community through exposure assessment, research, and engagement with international health authorities.
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: Radiation Protection and Nuclear Safety		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Provide emergency preparedness and response systems for a radiological or nuclear incident.	Emergency preparedness and response systems were maintained and available to respond to an incident in alignment with the national planning framework.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Emergency preparedness and response systems are operational and available to respond to an incident in alignment with the national planning framework.
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: Radiation Protection and Nuclear Safety		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Promote patient safety in radiotherapy and diagnostic radiology.	Significant deviations and trends discovered through the Australian Clinical Dosimetry Service (ACDS) will be published in the ACDS annual report by 30 March 2024. Diagnostic Reference Level data will be made available on the ARPANSA website by 30 March 2024.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Report annually on significant deviations and trends discovered through the Australian Clinical Dosimetry Service. Publication of summary data collected through the Diagnostic Reference Level program will be made available on the ARPANSA website.
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: Radiation Protection and Nuclear Safety		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Ensure protection of people and the environment through efficient and effective regulation.	ARPANSA facilitated the preparation and received the International Atomic Energy Agency (IAEA) Integrated Regulatory Review Service follow-up mission to Australia. The associated IAEA's mission report will be published by 30 June 2024. ARPANSA also provided direct support to the enHealth led process to address multi-jurisdictional owned findings.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Demonstrate national leadership in engagement with jurisdictions on national uniformity issues and exploring opportunities for progressing greater consistency of radiation safety regulation in Australia.
Forward Estimates 2025–28	As per 2024–25	As per 2024–25
Material changes to Program 1.1 resulting from the following measures: Nil		

Table 2.1.3: Performance measures for Outcome 1

Program 1.2: Nuclear Powered Submarines Support delivery of nuclear powered submarines capabilities through radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation.		
Key Activities	<ul style="list-style-type: none"> • Initiate, maintain, and promote frameworks for protection and safety. • Undertake research and provide expert evaluations, advice, and services. • Ensure effective and risk informed regulation. • Enhance organisational innovation and capability. 	
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Provide support to the implementation of the optimal pathway to establish an Australian nuclear-powered submarine capability.	<p>ARPANSA provided support to the design of the Australian Nuclear-Powered Submarine Safety Regulator. ARPANSA and other Commonwealth entities, are defining appropriate interfaces, boundaries, roles and responsibilities for ARPANSA, within the system of regulation for nuclear-powered submarines.</p> <p>ARPANSA has commenced a review of the national framework for radiation and nuclear safety standards and guidance. This has included a new code for nuclear safety.</p> <p>ARPANSA provided input and support to the Department of Defence in developing the Australian Naval Nuclear Power Safety Bill, which was introduced into Parliament in November 2023.</p> <p>ARPANSA continues to provide advice on the development of the regulations associated with the Bill.</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	<p>Appropriate interfaces, boundaries, roles and responsibilities for ARPANSA, within the system of regulation for nuclear-powered submarines, are agreed and defined.</p> <p>Review and update the national framework for radiation and nuclear safety standards and guidance to ensure suitability for nuclear-powered submarines.</p> <p>Develop a strategic plan for the development of any newly required guidance and standards in this national framework and commence implementation in accordance with government timeframes.</p> <p>Harmonisation of legislation for regulation of nuclear-powered submarines in accordance with government determined timeframes.</p>

Forward Estimates 2025–28	This measure will terminate in June 2025.	N/A
Material changes to Program 1.2 resulting from the following 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 ARPANSA.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

ARPANSA’s own sourced income is derived from the sale of scientific services such as the Personal Radiation Monitoring Service, the Comprehensive Nuclear-Test-Ban Treaty Organisation contracts to operate and maintain monitoring stations, the Australian Clinical Dosimetry Service and licence application fees and annual charges associated with ARPANSA’s regulatory activities.

Appropriation revenue from Government increased from the 2023–24 terminating Budget measures relating to *Ensuring ongoing radiation protection and nuclear safety for all Australia* and the *Nuclear-Powered submarine program – initial implementation*.

Table 1.2 details the reductions to ARPANSA’s appropriation revenue from 2024–25, resulting from the *Savings from External Labour - Extension* measure.

Over the budget and forward years ARPANSA is anticipating a break-even position net of unfunded depreciation and amortisation expenses.

Balance Sheet

ARPANSA’s capital funding also increased in 2023–24 and 2024–25, in accordance with the 2023–24 terminating budget measures *Ensuring ongoing radiation protection and nuclear safety for all Australia* and the *Nuclear-Powered submarine program – initial implementation*.

Cash Flow

Cash flows align with projected income and expense, appropriations from Government and investments in property, plant and equipment.

3.2. Budgeted financial statements tables

Table 3.1: Estimates of Special Account Flows and Balances

		Opening balance 2024–25	Other receipts 2024–25	Appropriation receipts 2024–25	Payments 2024–25	Closing balance 2024–25
		2023–24	2023–24	2023–24	2023–24	2023–24
Outcome		\$'000	\$'000	\$'000	\$'000	\$'000
Departmental						
Special account by Act - ARPANSA Account ^(a)	1	1,357	14,993	19,984	34,977	1,357
		1,357	13,424	19,962	33,386	1,357
Total special accounts 2024–25 estimate		1,357	14,993	19,984	34,977	1,357
Total special accounts 2023–24 estimated actual		1,357	13,424	19,962	33,386	1,357

^(a) s56 Australian Radiation Protection and Nuclear Safety Act 1998

Table 3.2: 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	25,535	25,820	20,179	20,622	20,175
Supplier expenses	11,327	10,527	10,573	10,769	10,461
Depreciation and amortisation	3,105	3,105	3,105	3,105	3,105
Interest on RoU	17	17	5	5	5
Total expenses	39,984	39,469	33,862	34,501	33,746
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	7,600	8,000	8,200	8,350	8,500
Other revenue	5,824	6,993	7,231	7,375	7,523
Total revenue	13,424	14,993	15,431	15,725	16,023
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	13,424	14,993	15,431	15,725	16,023
Net cost of (contribution by) services	26,560	24,476	18,431	18,776	17,723
Revenue from Government	23,697	21,613	15,568	15,913	14,860
Surplus (deficit)	(2,863)	(2,863)	(2,863)	(2,863)	(2,863)
Surplus (deficit) attributable to the Australian Government	(2,863)	(2,863)	(2,863)	(2,863)	(2,863)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(2,863)	(2,863)	(2,863)	(2,863)	(2,863)

Table 3.2: 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	(2,863)	(2,863)	(2,863)	(2,863)	(2,863)
plus non-appropriated expenses depreciation and amortisation expenses	2,855	2,855	2,855	2,855	2,855
plus depreciation and amortisation expenses for RoU	250	250	250	250	250
less lease principal repayments	(242)	(242)	(242)	(242)	(242)
Total comprehensive income (loss) attributable to the agency	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Table 3.3: 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	1,357	1,357	1,357	1,357	1,357
Receivables	6,899	6,899	6,899	6,899	6,899
Accrued revenue	617	617	617	617	617
Total financial assets	8,873	8,873	8,873	8,873	8,873
Non-financial assets					
Land and buildings	57,937	58,132	57,204	56,149	56,144
Property, plant and equipment	16,442	17,230	17,296	17,517	17,712
Inventories	1,849	1,849	1,849	1,849	1,849
Intangibles	3,579	4,029	3,979	3,929	3,879
Other	895	895	895	895	895
Total non-financial assets	80,702	82,135	81,223	80,339	80,479
Total assets	89,575	91,008	90,096	89,212	89,352
LIABILITIES					
Payables					
Suppliers	1,036	1,036	1,036	1,036	1,036
Employees	518	518	518	518	518
Other payables	124	124	124	124	124
Total payables	1,678	1,678	1,678	1,678	1,678
Interest bearing liabilities					
Leases	899	657	415	173	931
Total interest bearing liabilities	899	657	415	173	931
Provisions					
Employees	6,622	6,622	6,622	6,622	6,622
Total provisions	6,622	6,622	6,622	6,622	6,622
Total liabilities	9,199	8,957	8,715	8,473	9,231
Net Assets	80,376	82,051	81,381	80,739	80,121
EQUITY					
Contributed equity	58,380	62,918	65,111	67,332	69,577
Reserves	45,885	45,885	45,885	45,885	45,885
Retained surpluses or (accumulated deficits)	(23,889)	(26,752)	(29,615)	(32,478)	(35,341)
Total equity	80,376	82,051	81,381	80,739	80,121

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	(23,889)	45,885	58,380	80,376
Surplus (deficit) for the period	(2,863)	-	-	(2,863)
Capital budget - Bill 1 (DCB)	-	-	4,538	4,538
Equity injection - appropriation	-	-	-	-
Estimated closing balance as at 30 June 2025	(26,752)	45,885	62,918	82,051

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

Table 3.5: 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					
Goods and services	8,023	8,423	8,623	8,773	8,923
Appropriations	23,697	21,613	15,568	15,913	14,860
Net GST received	490	490	490	490	490
Other	5,824	6,993	7,231	7,375	7,523
Total cash received	38,034	37,519	31,912	32,551	31,796
Cash used					
Employees	25,535	25,820	20,179	20,622	20,175
Interest payments on lease liability	17	17	5	5	5
Suppliers	11,817	11,017	11,063	11,259	10,951
Net GST paid	423	423	423	423	423
Total cash used	37,792	37,277	31,670	32,309	31,554
Net cash from (or used by) operating activities	242	242	242	242	242
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	15,318	4,538	2,193	2,221	2,245
Total cash used	15,318	4,538	2,193	2,221	2,245
Net cash from (or used by) investing activities	(15,318)	(4,538)	(2,193)	(2,221)	(2,245)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	15,318	4,538	2,193	2,221	2,245
Total cash received	15,318	4,538	2,193	2,221	2,245
Cash used					
Lease principal repayments	242	242	242	242	242
Total cash used	242	242	242	242	242
Net cash from (or used by) financing activities	15,076	4,296	1,951	1,979	2,003
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,357	1,357	1,357	1,357	1,357
Cash and cash equivalents at the end of the reporting period	1,357	1,357	1,357	1,357	1,357

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

Table 3.6: 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)	4,850	4,538	2,193	2,221	2,245
Equity injections - Bill 2	10,468	-	-	-	-
Total capital appropriations	15,318	4,538	2,193	2,221	2,245
Total new capital appropriations represented by:					
Purchase of non-financial assets	15,318	4,538	2,193	2,221	2,245
Total items	15,318	4,538	2,193	2,221	2,245
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - equity injection ^(a)	10,468	-	-	-	-
Funded by capital appropriation - DCB ^(b)	4,850	4,538	2,193	2,221	2,245
Total acquisitions of non-financial assets	15,318	4,538	2,193	2,221	2,245
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	15,318	4,538	2,193	2,221	2,245
Total cash used to acquire assets	15,318	4,538	2,193	2,221	2,245

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 3.7: Statement of departmental asset movements (Budget year 2024–25)

	Land	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024					
Gross book value	12,500	54,511	34,004	7,387	108,402
Gross book value - RoU	-	2,084	-	-	2,084
Accumulated depreciation/amortisation and impairment	-	(9,971)	(17,562)	(3,808)	(31,341)
Accumulated depreciation/amortisation and impairment – RoU	-	(1,187)	-	-	(1,187)
Opening net book balance	12,500	45,437	16,442	3,579	77,958
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	1,500	2,288	750	4,538
By purchase - RoU	-	-	-	-	-
Total additions	-	1,500	2,288	750	4,538
Other movements	-	-	-	-	-
Depreciation/amortisation expense	-	(1,055)	(1,500)	(300)	(2,855)
Depreciation/amortisation expense – RoU	-	(250)	-	-	(250)
Other - RoU assets	-	-	-	-	-
Total other movements	-	(1,305)	(1,500)	(300)	(3,105)
As at 30 June 2025					
Gross book value	12,500	56,011	36,292	8,137	112,940
Gross book value - RoU	-	2,084	-	-	2,084
Accumulated depreciation/amortisation and impairment	-	(9,971)	(17,562)	(3,808)	(31,341)
Accumulated depreciation/amortisation and impairment – RoU	-	(2,492)	(1,500)	(300)	(4,292)
Closing net book balance	12,500	45,632	17,230	4,029	79,391

Prepared on Australian Accounting Standards basis.

^(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2024–25 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

RoU = Right-of-Use Asset

Australian Sports Commission

Entity resources and planned performance

Australian Sports Commission

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Australian Sports Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The Australian Sports Commission (ASC) is the Australian Government agency responsible for supporting and investing in sport at all levels. The role of the ASC is to increase involvement in sport and enable continued international sporting success through leadership and development of a cohesive and effective sports sector, targeted financial support and the operation of the Australian Institute of Sport (AIS). The ASC has a vision that *Sport has a place for everyone and delivers results that make Australia proud.*

From grassroots to the pinnacle of elite international competition, the ASC works together with the sport sector, other government partners, business, and the wider community to champion the role sport can play in engaging every Australian regardless of age, race, gender, cultural background, and physical ability.

Through investment in national sporting organisations and national sporting organisations for people with disability, the ASC supports the sector to be connected, innovative and build capability to create safe, welcoming, inclusive and fun sporting experiences and ensure all Australians can access sport. In addition to funding, the ASC provides sports with the world's best expertise and guidance on governance and participation growth through resource development, program co-design, insights and market research, knowledge sharing, digital tools, online learning, and education.

In partnership with the sector, the ASC has also co-designed Australia's first Sport Participation Strategy (Play Well Strategy) which aims to create positive sporting environments and experiences, where everyone, such as individuals of all ages, backgrounds, genders and abilities can come together to access the benefits of sport. The Strategy seeks to transform the way sport participation is connected, delivered and supported across the country.

Through the operation of the AIS, the ASC is responsible for leading and enabling a united and inclusive high performance sport system. The ASC continues to holistically support sports in key areas such as athlete wellbeing, coach development, performance support pathways, sports science and medicine, and innovation.

The ASC played an integral part in the design of Australia's High Performance 2032+ Sport Strategy and is leading its implementation. The 2032+ Strategy will ensure sustainable success in the lead up to Brisbane 2032 and beyond.

The role and functions of the ASC are set out in the *Australian Sports Commission Act 1989*. The ASC is a corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of the ASC, refer to the current Corporate Plan, available at: www.sportaus.gov.au/media-centre/publications

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: ASC resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023–24 Estimated actual \$'000	2024–25 Estimate \$'000
Opening balance/cash reserves at 1 July ^(a)	165,254	128,162
Funds from Government		
Annual appropriations		
Ordinary annual services ^(b)		
Outcome 1	351,081	308,602
Other services ^(c)		
Equity injection	2,882	355
Total annual appropriations	353,963	308,957
Total funds from Government	353,963	308,957
Funds from other sources		
Interest	3,206	2,964
Goods and services	16,481	16,288
Contribution from Government entities	3,293	1,193
Total funds from other sources	22,980	20,445
Total net resourcing for ASC	542,197	457,564
	2023–24	2024–25
Average staffing level (number)	500	527

All figures are GST exclusive.

The ASC is not directly appropriated as it is a corporate Commonwealth entity. Appropriations are made to the Department of Health and Aged Care, which are then paid to the ASC and are considered 'departmental' for all purposes.

^(a) Includes cash and investments.

^(b) Appropriation Bill (No. 1) 2024–25.

^(c) Appropriation Bill (No. 2) 2024–25.

1.3 Budget measures

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

Table 1.2: ASC 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
Australian Institute of Sport Site Redevelopment						
Australian Sports Commission						
Departmental payments	1.1	-	30,133	164,086	55,515	-
Total payments		-	30,133	164,086	55,515	-
Supporting Sports Participation ^(a)						
Australian Sports Commission						
Departmental payments	1.1	-	38,597	59,942	-	-
Departmental capital payments		-	355	710	-	-
Total payments		-	38,952	60,652	-	-
Savings from External Labour - extension ^(a)						
Australian Sports Commission						
Departmental payments	1.1	-	(45)	(46)	(43)	(313)
Total payments		-	(45)	(46)	(43)	(313)

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) The ASC is not the lead entity for this measure. Only the ASC 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 ASC can be found at:
www.sportaus.gov.au/media-centre/publications

The most recent Annual Performance Statements can be found at:
www.sportaus.gov.au/media-centre/publications

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Increased participation in organised sport and continued international sporting success including through leadership and development of a cohesive and effective sports sector, provision of targeted financial support, and the operation of the Australian Institute of Sport.

Program contributing to Outcome 1

Program 1.1: Australian Sports Commission

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Department of Health and Aged Care
Program 4.1: Sport and Physical Activity The Department of Health and Aged Care aims to increase participation in sport and physical activity, support major international sporting events and improve water and snow safety.
Department of the Prime Minister and Cabinet (PM&C)
Program 1.1: Prime Minister and Cabinet PM&C contributes to improving the diversity of sporting organisations by working to increase female representation in sport leadership roles.
Sport Integrity Australia²
Program 1.1: Sport Integrity Sport Integrity Australia plays a central role in protecting the integrity of sport through targeting match-fixing, doping in sport and other forms of corruption. The ASC works collaboratively with Sport Integrity Australia to protect Australian sport from integrity threats, including the protection of children and other vulnerable sport participants.

² Refer to the Sport Integrity Australia chapter in these Portfolio Budget Statements for further information on the work of this entity.

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: Australian Sports Commission					
Revenue from Government					
Ordinary annual services ^(a)	378,187	306,899	303,251	244,258	248,019
Revenues from independent sources	21,111	18,576	16,841	15,461	15,319
Expenses not requiring appropriation in the Budget year ^(b)	8,907	9,564	7,863	8,806	8,786
Total for Program 1.1	408,205	335,039	327,955	268,525	272,124
Total expenses for Outcome 1	408,205	335,039	327,955	268,525	272,124

	2023–24	2024–25
Average staffing level (number)	500	527

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

^(b) Expenses not requiring appropriation in the Budget year mainly consist of unfunded depreciation and amortisation expenses.

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 Increased participation in organised sport and continued international sporting success including through leadership and development of a cohesive and effective sports sector, provision of targeted financial support, and the operation of the Australian Institute of Sport.	
Program 1.1: Australian Sports Commission The Australian Sports Commission (ASC) will lead, support and provide opportunities for all communities to be involved in sport, while growing elite success and representation, inspiring future generations.	
Key Activities	The ASC has 3 key areas of activity that it will focus on in 2024–25: <ul style="list-style-type: none">• lead and enable the world’s best sport system• involve more Australians with sport at all levels• drive innovation in sport.

Program 1.1: Australian Sports Commission		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Percentage of high-performance funded sports rated by the Australian Institute of Sport (AIS) as achieving benchmark targets.	<p>On average, 85% of high performance funded National Sporting Organisations (NSOs) achieve agreed performance outcomes at their pinnacle event (Olympic, Paralympic and/or Commonwealth Games).</p> <p>The target is expected to be met.</p> <hr/> <p>90% of all high performance funded NSOs demonstrate clear progression on annual agreed action plans and implementation of best practice systems and processes within their high performance program, as identified through the annual review process with the AIS.</p> <p>The target is expected to be met.</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	90% of all high performance funded NSOs demonstrate clear progression on annual agreed action plans and implementation of best practice systems and processes within their high performance program, as identified through the annual check-in process with the AIS.
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: Australian Sports Commission		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Increase sport participation by Australian children aged 5 to 14 years.	47% of children in Australia aged 5 to 14 years participate in at least 2 hours per week of organised sport outside of school hours. ³ Data is not yet available to confirm if this target has been met or forecast that it will be met. ⁴ Participant attendances in the Sporting Schools Program to reach 1,700,000. The target is expected to be met.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	47% of children in Australia aged 5 to 14 years participate in organised sport outside of school hours each week. ⁵ Participant attendances in the Sporting Schools program to reach 1,100,000. ⁶
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

³ Filtered by sport-related activities (as reported through AusPlay).

⁴ Expected performance result is not yet available. Results will be published in the Australian Sports Commission's Annual Report 2023–24.

⁵ Filtered by sport-related activities (as reported through AusPlay).

⁶ The Sporting Schools program is funded until December 2024. This target reflects a half year of participation.

Program 1.1: Australian Sports Commission		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Increase the number of Australians involved in organised sport.	47% of Australians aged 15 years and over are involved ⁷ in organised ⁸ sport. ⁹ Data is not yet available to confirm if this target has been met or forecast that it will be met. ¹⁰
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	Increase the number of Australians involved with organised sport in any capacity.	As per 2023–24 ¹¹
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: Australian Sports Commission		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Improvement in funded national sports ¹² business operations.	An annual increase in the average Sports Governance Standards maturity score ¹³ across NSOs and National Sporting Organisations for People with a Disability (NSODs). The target is expected to be met.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	Improvement in funded national sports ¹⁴ governance maturity.	75% of funded NSO and NSODs are above 80% of their total expected maturity.
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		

⁷ 'Involved' means having participated/played and/or been involved in a non-playing role (such as coaching, officiating, volunteering, etc.) at least once in the last 12 months.

⁸ Participated through an organisation, under the guidance of a coach or at an event/competition.

⁹ Filtered by sport-related activities (as reported through AusPlay).

¹⁰ Expected performance result is not yet available. Results will be published in the Australian Sports Commission's Annual Report 2023–24.

¹¹ The AusPlay methodology for collecting participation data has been modified to provide more accurate information and is likely to result in expected performance results being re-baselined.

¹² Funded national sporting organisations (NSOs) and national sporting organisations for people with a disability (NSODs).

¹³ Governance maturity is measured by the Sports Governance Standards, through which organisations evaluate the effectiveness and efficiency of their governance systems and processes.

¹⁴ Funded national sporting organisations (NSOs) and national sporting organisations for people with a disability (NSODs).

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

The Entity Resource Statement provides a consolidated view of all the resources available in 2024–25. This includes operating appropriations, funds from other sources, and cash and investments to cover payables and provisions on the balance sheet. Operating appropriation is shown as Revenue from Government in the comprehensive income statement.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

The ASC is budgeting for an approved operating loss in the 2024–25 Budget year and over the forward estimates relating to unfunded depreciation.

Total own source revenue for 2024–25 is budgeted at \$18.6 million, lower than the 2023–24 estimated actual result of \$21.1 million. This decrease reflects one-off contributions from other Government departments in 2023–24 (Contributions from Government entities) not continuing in 2024–25.

Grants in 2024–25 are budgeted at \$198.5 million, a decrease of \$74.2 million from the 2023–24 estimated actual, predominantly reflecting the termination of a number of existing measures, offset by the impact of new measures announced in the 2024–25 Budget and movement in existing measures.

With ASC operations continuing to increase in 2024–25, including overseeing athlete training camps and commercial activity onsite, the ASC is budgeting for an ASL of 527 in 2024–25.

Balance Sheet

Total assets for 2024–25 are estimated to be \$340.8 million, comprising \$108.8 million in financial assets and \$232.0 million in non-financial assets. Total liabilities for 2024–25 are estimated to be \$25.8 million, with the primary liabilities accrued being employee entitlements, which total \$13.3 million.

Total equity is budgeted to be \$315.0 million at the end of 2024–25.

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	65,069	68,207	71,044	71,178	73,598
Suppliers	45,535	43,691	40,197	30,182	28,264
Grants	272,718	198,499	192,533	142,716	145,848
Depreciation and amortisation	24,837	24,603	24,133	24,401	24,366
Other expenses	46	39	48	48	48
Total expenses	408,205	335,039	327,955	268,525	272,124
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	14,612	14,419	14,225	14,225	14,225
Contributions from Government entities	850	750	-	-	-
Interest	3,206	2,964	2,173	793	651
Other revenue	2,443	443	443	443	443
Total revenue	21,111	18,576	16,841	15,461	15,319
Gains					
Other gains	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-sourced income	21,111	18,576	16,841	15,461	15,319
Net cost of (contribution by) services	387,094	316,463	311,114	253,064	256,805
Revenue from Government	351,081	308,602	302,774	244,456	248,183
Surplus (deficit) attributable to the Australian Government	(36,013)	(7,861)	(8,340)	(8,608)	(8,622)
Total comprehensive income (loss) attributable to the Australian Government	(36,013)	(7,861)	(8,340)	(8,608)	(8,622)

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	(36,013)	(7,861)	(8,340)	(8,608)	(8,622)
plus depreciation and amortisation expenses for RoU	730	700	575	575	575
less lease principal repayments	(781)	(767)	(640)	(640)	(640)
Total comprehensive income (loss) attributable to the agency	(36,064)	(7,928)	(8,405)	(8,673)	(8,687)

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	46,076	45,830	42,836	43,967	44,685
Trade and other receivables	8,902	8,902	8,902	8,902	8,902
Investments	82,086	54,029	45,228	36,619	21,619
Total financial assets	137,064	108,761	96,966	89,488	75,206
Non-financial assets					
Land and buildings	196,314	215,104	218,218	217,917	224,352
Property, plant and equipment	9,959	11,175	11,159	9,561	9,008
Intangibles	2,736	2,387	2,976	3,105	2,243
Inventories	365	365	365	365	365
Other non-financial assets	3,022	3,022	3,022	3,022	3,022
Total non-financial assets	212,396	232,053	235,740	233,970	238,990
Total assets	349,460	340,814	332,706	323,458	314,196
LIABILITIES					
Payables					
Suppliers	2,952	2,442	2,234	2,026	2,026
Other payables	3,526	3,526	3,526	3,526	3,526
Total payables	6,478	5,968	5,760	5,552	5,552
Interest bearing liabilities					
Leases	7,034	6,267	5,627	4,987	4,347
Total interest bearing liabilities	7,034	6,267	5,627	4,987	4,347
Provisions					
Employees	13,162	13,299	13,669	13,877	13,877
Other provisions	281	281	281	281	281
Total provisions	13,443	13,580	13,950	14,158	14,158
Total liabilities	26,955	25,815	25,337	24,697	24,057
Net assets	322,505	314,999	307,369	298,761	290,139
EQUITY					
Contributed equity	172,572	172,927	173,637	173,637	173,637
Reserves	233,479	233,479	233,479	233,479	233,479
Retained surpluses (accumulated deficits)	(83,546)	(91,407)	(99,747)	(108,355)	(116,977)
Total equity	322,505	314,999	307,369	298,761	290,139

Prepared on Australian Accounting Standards basis.

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

	Retained earnings (accumulated deficit) \$'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	(83,546)	233,479	172,572	322,505
Surplus (deficit) for the period	(7,861)	-	-	(7,861)
Appropriation (equity injection)	-	-	355	355
Estimated closing balance as at 30 June 2025	(91,407)	233,479	172,927	314,999

Prepared on Australian Accounting Standards basis.

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					
Receipts from Government	351,081	308,602	302,774	244,456	248,183
Contribution from Government entities	3,293	1,193	443	443	443
Goods and services	16,481	16,288	16,094	15,648	15,648
Net GST received	24,104	18,559	18,744	19,615	19,297
Interest	3,206	2,964	2,173	793	651
Total cash received	398,165	347,606	340,228	280,955	284,222
Cash used					
Employees	64,901	68,070	70,674	70,970	73,598
Suppliers	49,709	47,663	43,897	33,814	31,358
Grants	292,925	213,596	207,785	158,907	162,051
Interest payments on lease liability	46	39	48	48	48
Net GST Paid	1,869	1,869	1,869	1,423	1,423
Total cash used	409,450	331,237	324,273	265,162	268,478
Net cash from (or used by) operating activities	(11,285)	16,369	15,955	15,793	15,744
INVESTING ACTIVITIES					
Cash received					
Proceeds from the sale of investments	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of investments	(37,914)	(28,057)	(8,801)	(8,609)	(15,000)
Purchase of property, plant and equipment and intangibles	34,776	44,260	27,820	22,631	29,386
Total cash used	(3,138)	16,203	19,019	14,022	14,386
Net cash from (or used by) investing activities	3,138	(16,203)	(19,019)	(14,022)	(14,386)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	9,750	355	710	-	-
Total cash received	9,750	355	710	-	-
Cash used					
Lease principal repayments	781	767	640	640	640
Total cash used	781	767	640	640	640
Net cash from (or used by) financing activities	8,969	(412)	70	(640)	(640)
Net increase (or decrease) in cash held	822	(246)	(2,994)	1,131	718
Cash and cash equivalents at the beginning of the reporting period	165,254	128,162	99,859	88,064	80,586
Cash and cash equivalents at the end of the reporting period	166,076	127,916	96,865	89,195	81,304

Prepared on Australian Accounting Standards basis.

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					
Equity injections - Bill 2	2,882	355	710	-	-
Total capital appropriations	2,882	355	710	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	2,882	355	710	-	-
Total items	2,882	355	710	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	9,750	355	710	-	-
Funded internally from departmental resources	25,026	43,905	27,110	22,631	29,386
Total acquisitions of non-financial assets	34,776	44,260	27,820	22,631	29,386
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	34,776	44,260	27,820	22,631	29,386
Total cash used to acquire assets	34,776	44,260	27,820	22,631	29,386

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Land	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024					
Gross book value	14,520	672,106	34,771	16,446	737,843
Gross book value - RoU	-	9,246	96	-	9,342
Accumulated depreciation/ amortisation and impairment	-	(496,743)	(24,872)	(13,710)	(535,325)
Accumulated depreciation/ amortisation and impairment - RoU	-	(2,815)	(36)	-	(2,851)
Opening net book balance	14,520	181,794	9,959	2,736	209,009
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity	-	-	-	355	355
By purchase - internal resources	-	37,101	4,599	2,205	43,905
By purchase - RoU	-	-	-	-	-
Total additions	-	37,101	4,599	2,560	44,260
Other movements					
Depreciation/amortisation expense	-	(17,611)	(3,383)	(2,909)	(23,903)
Depreciation/amortisation expense – RoU	-	(700)	-	-	(700)
Total other movements	-	(18,311)	(3,383)	(2,909)	(24,603)
As at 30 June 2025					
Gross book value	14,520	709,207	39,370	19,006	782,103
Gross book value - RoU	-	9,246	96	-	9,342
Accumulated depreciation/ amortisation and impairment	-	(514,354)	(28,255)	(16,619)	(559,228)
Accumulated depreciation/ amortisation and impairment - RoU	-	(3,515)	(36)	-	(3,551)
Closing net book balance	14,520	200,584	11,175	2,387	228,666

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Cancer Australia

Entity resources and planned performance

Cancer Australia

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Cancer Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

As the Australian Government’s national cancer control agency, Cancer Australia aims to reduce the impact of cancer, address disparities, and improve outcomes for people affected by cancer. The Australian Government, through Cancer Australia:

- provides national leadership in cancer control
- coordinates evidence-informed approaches with a range of healthcare providers and groups across the continuum of care
- leads the development of sustainable and effective models of cancer care
- oversees a dedicated budget for cancer research, supports clinical trial capacity and strengthens national data capacity
- provides advice on appropriate cancer care.

To achieve its aims in 2024–25, Cancer Australia will use an evidence-based approach and collaboratively engage with stakeholders to:

- lead the implementation of the Australian Cancer Plan to improve outcomes for all Australians affected by cancer
- partner with First Nations leaders to co-design and deliver improved cancer care for First Nations peoples
- translate evidence to inform best practice cancer care
- oversee a dedicated budget for research into cancer
- support industry independent cancer clinical trials groups
- drive efforts to strengthen national data capacity
- provide evidence-based cancer information to cancer consumers, health professionals and the community.

The role and functions of Cancer Australia are set out in the *Cancer Australia Act 2006*. Cancer Australia is subject to the *Public Service Act 1999* and the *Auditor-General Act 1997*, and is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of Cancer Australia, refer to the current Corporate Plan, available at: www.canceraustralia.gov.au/sites/default/files/2023-24_corporate_plan_-_cancer_australia.pdf

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: Cancer Australia 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	2,980	2,472
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation	13,323	14,109
s74 retained revenue receipts ^(b)	1,763	421
Departmental Capital Budget ^(c)	84	85
Other services ^(d)		
Equity injection	-	-
Total departmental annual appropriations	15,170	14,615
Total departmental resourcing	18,150	17,087
ADMINISTERED		
Prior year appropriation available	267	267
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	24,743	34,362
Other services ^(d)		
Administered assets and liabilities	-	-
Total administered annual appropriations	24,743	34,362
Total administered resourcing	25,010	34,629
Total resourcing for Cancer Australia	43,160	51,716
	2023–24	2024–25
Average staffing level (number)	79	79

All figures are GST exclusive.

^(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 Cancer Australia are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Cancer Australia 2024–25 Budget measures

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

		2023–24	2024–25	2025–26	2026–27	2027–28
Program		\$'000	\$'000	\$'000	\$'000	\$'000
Savings from External Labour - extension ^(a)						
Cancer Australia	1.1					
Departmental payments		-	(11)	(12)	(12)	(37)
Total payments		-	(11)	(12)	(12)	(37)

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) Cancer Australia is not the lead entity for this measure. Cancer Australia 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 Cancer Australia can be found at:
www.canceraustralia.gov.au/sites/default/files/2023-24_corporate_plan_-_cancer_australia.pdf

The most recent Annual Performance Statements can be found at:
www.canceraustralia.gov.au/publications-and-resources/cancer-australia-publications/annual-report-2022-23

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Minimised impacts of cancer, including through national leadership in cancer control with targeted research and clinical trials; evidence informed clinical practice; strengthened national data capacity; community and consumer information and support.

Program contributing to Outcome 1

Program 1.1: Improved Cancer Control

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Department of Health and Aged Care
<p>Program 1.1: Health Research, Coordination and Access</p> <p>The Department of Health and Aged Care has responsibility for health and medical research through the Medical Research Future Fund, which will support the sustainability of the health system into the future and drive further medical innovation.</p> <p>Program 1.5: Preventive Health and Chronic Disease Support</p> <p>The Department of Health and Aged Care has policy responsibility for improving the detection, treatment and survival outcomes for people with cancer. This includes oversight of cancer screening programs, such as the National Bowel Cancer Screening Program, the BreastScreen Australia Program and the National Cervical Screening Program.</p>

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: Improved Cancer Control					
Administered expenses					
Ordinary annual services ^(a)	24,743	34,362	33,264	33,388	22,608
Departmental expenses					
Departmental appropriation ^(b)	15,086	14,530	13,709	14,045	12,398
Expenses not requiring appropriation in the Budget year ^(c)	434	284	177	127	206
Operating deficit (surplus)	500	-	-	-	-
Total for Program 1.1	40,763	49,176	47,150	47,560	35,212
Total expenses for Outcome 1	40,763	49,176	47,150	47,560	35,212

	2023–24	2024–25
Average staffing level (number)	79	79

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

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

^(c) Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expenses and audit fees, interest on RoU (Right-of-Use asset) and credit applied to rental supplier expenses (rental payments).

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 Minimised impacts of cancer, including through national leadership in cancer control with targeted research and clinical trials; evidence informed clinical practice; strengthened national data capacity; community and consumer information and support.	
Program 1.1: Improved Cancer Control Provide national leadership in cancer control across the care continuum to reduce the impact of cancer, address disparities, and improve outcomes for people affected by cancer through the development and promotion of evidence-based practice, funding cancer research, and providing consumers and health professionals with cancer information and resources.	
Key Activities	<ul style="list-style-type: none">• Provide national leadership in cancer control.• Develop and promote evidence-based best practice cancer care.• Fund cancer research and drive efforts to strengthen national data capacity in consultation with relevant agencies.• Provide consumer and health professional cancer information and resources.

Program 1.1: Improved Cancer Control		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Lead the implementation of the Australian Cancer Plan (the Plan), which sets out national priorities and action areas over the next 10 years to improve outcomes for all Australians affected by cancer.	Engaged with the cancer sector to communicate and promote uptake of the Plan's objectives, goals and ambitions. Delivery of these goals is a shared responsibility across the cancer control sector, led by Cancer Australia. Developed a monitoring and evaluation framework, in consultation with stakeholders that captures sector wide activities to achieve the Plan's objectives, goals and ambitions. Progressed activities and identified partnerships to achieve priority 2 year actions in the Plan.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Engage with the cancer sector to communicate and promote uptake of the Plan's objectives, goals and ambitions. Progress on foundational implementation projects in support of the Plan's 2 year goals: <ul style="list-style-type: none"> - Australian Comprehensive Cancer Network (ACCN) Framework. - National Optimal Care Pathways Framework. - National Cancer Data Framework and Minimum Data Set. - National Framework for Genomics in Cancer Control.
Forward Estimates 2025–28	Independent evaluation of the sector's progress against the Australian Cancer Plan's 2 year actions. Progress activities to achieve priority 5 year actions in the Plan (2026–28).	Undertake independent evaluation of the sector's progress of delivering on the Plan's 2 year actions (2025–26). Progress activities to achieve priority 5 year actions in the Plan.

Program 1.1: Improved Cancer Control		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Work in partnership with the Department of Health and Aged Care (lead) and the National Aboriginal Community Controlled Health Organisation (NACCHO) to co-design and implement the National Lung Cancer Screening Program (NLCSP) by July 2025.	Collaboratively engaged with key stakeholders to develop Program Guidelines, information and education resources and other clinical materials to support the implementation of the NLCSP.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Collaboratively engage with key stakeholders to develop and deliver Program Guidelines, information and education resources and other clinical materials to support the implementation of the NLCSP.
Forward Estimates 2025–28	Support the Department of Health and Aged Care in ongoing implementation activities for the NLCSP.	Commence program-specific research activities.

Program 1.1: Improved Cancer Control		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Lead delivery of 5 early implementation National Pancreatic Cancer Roadmap priorities to improve the timely detection, management and care of people affected by pancreatic cancer.	Engaged collaboratively with key stakeholders in developing First Nations led culturally responsive models of pancreatic cancer care. Delivery of 5 early implementation Roadmap priorities funded by the Department of Health and Aged Care.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Deliver 5 early implementation Roadmap priorities funded by the Department of Health and Aged Care.
Forward Estimates 2025–28	N/A	N/A

Program 1.1: Improved Cancer Control		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Work with First Nations leaders to co-design and deliver improved cancer care for First Nations peoples.	First Nations cancer control initiatives led and co-designed by First Nations partners that align with the priorities of the Australian Cancer Plan and complement the strategic objectives of the Aboriginal and Torres Strait Islander Cancer Plan.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	<ol style="list-style-type: none"> 1. Work with First Nations leaders to co-design and deliver improved cancer care for First Nations people aligned with the priorities of the Australian Cancer Plan. 2. Improving First Nations Cancer Outcomes: Lead delivery of activities to ensure mainstream health services are culturally safe and accessible: <ul style="list-style-type: none"> - Grant program to support implementation of innovative approaches to embed culturally safe and responsive cancer care for Aboriginal and Torres Strait Islander people. - Aboriginal and Torres Strait Islander postgraduate scholarship program. - Aboriginal and Torres Strait Islander research grants program. 	<ol style="list-style-type: none"> 1. As per 2023–24 2. Establish cultural safety grants, First Nations cancer research and scholarship programs.
Forward Estimates 2025–28	<ol style="list-style-type: none"> 1. As per 2024–25 2. As per 2024–25 	<ol style="list-style-type: none"> 1. As per 2024–25 2. Deliver and evaluate cultural safety grants, First Nations cancer research and scholarship programs.

Program 1.1: Improved Cancer Control		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Provide evidence-based cancer information to cancer consumers, health professionals and the community.	Up to date evidence-based cancer information was made available on the Cancer Australia website. ≥5 cancer information topics reviewed and updated.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Up to date evidence-based cancer information available on the Cancer Australia website. ≥5 cancer information topics are reviewed and updated.
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: Improved Cancer Control		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Analyse, interpret and translate evidence to inform best practice cancer care.	Translated research into evidence-based information to assist and inform cancer care policy. Developed a cancer-specific genomics policy framework.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Translate research into evidence-based information to assist and inform cancer care policy.
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: Improved Cancer Control		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Fund priority cancer research through the <i>Priority-driven Collaborative Cancer Research Scheme</i> .	Awarded 15 cancer research grants in areas of identified priority. Memorandums of understanding (MOUs) were in place with 11 national funding partners.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	Consult with sector on future priority driven research investment.	Agree direction on future priority driven research investment.
Forward Estimates 2025–28	Implement revised priority research investment approach.	Revised priority research investment approach implemented.

Program 1.1: Improved Cancer Control		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Provide high quality cancer data to inform national cancer control.	Maintained published data analyses and insights on the National Cancer Control Indicators website.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Maintain published data analyses and insights on the National Cancer Control Indicators website.
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 Cancer Australia.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

This statement details budgeted financial results for Cancer Australia in 2024–25.

Cancer Australia has an approved operating loss of \$0.500 million in 2023–24, net of non-appropriated depreciation and amortisation expenses, depreciation and amortisation expenses for Right-of-Use asset and lease principal repayments. A break-even position, after non-appropriated expenses depreciation and amortisation expenses, depreciation and amortisation expenses for RoU and lease principal repayments, is anticipated for the 2024–25 Budget and forward years.

Balance Sheet

Assets and liabilities, excluding Land and Buildings and lease liabilities, are anticipated to remain relatively stable across the forward years. There is an anticipated decrease in Land and Buildings and lease liabilities over the forward estimates.

Cash Flow

Cash flows are consistent with income, expenses and asset movements.

Administered Resources

Administered funding for Cancer Australia programs will continue in 2024–25. The level of administered funding across forward years represents Government expenditure on programs delivered to all Australians through Cancer Australia.

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	11,459	11,736	11,103	11,377	10,645
Supplier expenses	2,683	1,965	1,739	1,763	1,581
Grants expenses	650	-	-	-	-
Depreciation and amortisation	1,192	1,085	1,023	1,020	376
Interest on RoU	32	24	17	8	1
Other expenses	4	4	4	4	1
Write down and impairment of assets	-	-	-	-	-
Total expenses	16,020	14,814	13,886	14,172	12,604
LESS:					
OWN-SOURCE INCOME					
Revenue					
Other revenue	1,763	421	312	330	-
Total revenue	1,763	421	312	330	-
Gains					
Other	71	72	73	74	70
Total gains	71	72	73	74	70
Total own-source income	1,834	493	385	404	70
Net cost of (contribution by) services	14,186	14,321	13,501	13,768	12,534
Revenue from Government	13,323	14,109	13,397	13,715	12,398
Surplus (deficit)	(863)	(212)	(104)	(53)	(136)
Surplus (deficit) attributable to the Australian Government	(863)	(212)	(104)	(53)	(136)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(863)	(212)	(104)	(53)	(136)

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	(863)	(212)	(104)	(53)	(136)
plus non-appropriated expenses depreciation and amortisation expenses	456	349	287	250	186
plus depreciation and amortisation expenses for RoU	736	736	736	770	190
less lease principal repayments	(829)	(873)	(919)	(967)	(240)
Total comprehensive income (loss) attributable to the agency	(500)	-	-	-	-

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	123	123	123	123	123
Receivables	2,653	2,645	2,448	2,443	2,437
Total financial assets	2,776	2,768	2,571	2,566	2,560
Non-financial assets					
Property, plant and equipment	85	46	215	197	134
Land and buildings	2,951	2,041	1,131	220	-
Intangibles	43	-	-	-	-
Other	314	314	314	314	314
Total non-financial assets	3,393	2,401	1,660	731	448
Total assets	6,169	5,169	4,231	3,297	3,008
LIABILITIES					
Payables					
Suppliers	395	391	387	383	383
Other payables	17	17	17	17	17
Total payables	412	408	404	400	400
Interest bearing liabilities					
Leases	2,999	2,126	1,207	240	-
Total interest bearing liabilities	2,999	2,126	1,207	240	-
Provisions					
Employees	2,590	2,590	2,590	2,590	2,590
Other provisions	273	277	281	285	285
Total provisions	2,863	2,867	2,871	2,875	2,875
Total liabilities	6,274	5,401	4,482	3,515	3,275
Net assets	(105)	(232)	(251)	(218)	(267)
EQUITY					
Contributed equity	1,725	1,810	1,895	1,981	2,068
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	(1,830)	(2,042)	(2,146)	(2,199)	(2,335)
Total equity	(105)	(232)	(251)	(218)	(267)

Prepared on Australian Accounting Standards basis.

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

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	(1,830)	-	1,725	(105)
Surplus (deficit) for the period	(212)	-	-	(212)
Capital budget - Bill 1 (DCB)	-	-	85	85
Estimated closing balance as at 30 June 2025	(2,042)	-	1,810	(232)

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	13,831	14,117	13,594	13,720	12,404
Sale of goods and rendering of services	1,763	421	312	330	-
Net GST received	186	186	186	186	-
Other cash received	-	-	-	-	-
Total cash received	15,780	14,724	14,092	14,236	12,404
Cash used					
Employees	11,459	11,736	11,103	11,377	10,645
Suppliers	2,616	1,897	1,670	1,693	1,512
Interest payments on lease liability	32	24	17	8	1
Grants	650	-	-	-	-
Net GST paid	186	186	186	186	-
Section 74 receipts transferred to the OPA	-	-	-	-	-
Total cash used	14,943	13,843	12,976	13,264	12,158
Net cash from (or used by) operating activities	837	881	1,116	972	246
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	92	93	282	91	93
Total cash used	92	93	282	91	93
Net cash from (or used by) investing activities	(92)	(93)	(282)	(91)	(93)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	84	85	85	86	87
Total cash received	84	85	85	86	87
Cash used					
Lease principal repayments	829	873	919	967	240
Total cash used	829	873	919	967	240
Net cash from (or used by) financing activities	(745)	(788)	(834)	(881)	(153)
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	123	123	123	123	123
Cash and cash equivalents at the end of the reporting period	123	123	123	123	123

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)	84	85	85	86	87
Total capital appropriations	84	85	85	86	87
Total new capital appropriations represented by:					
Purchase of non-financial assets	84	85	85	86	87
Total represented by	84	85	85	86	87
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ^(a)	84	85	85	86	87
Funded internally from departmental resources	8	8	197	5	6
Total acquisitions of non-financial assets	92	93	282	91	93
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	92	93	282	91	93
Total cash used to acquire assets	92	93	282	91	93

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

^(a) 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	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	1,105	2,109	1,346	4,560
Gross book value - RoU	4,868	-	-	4,868
Accumulated depreciation/amortisation and impairment	(586)	(2,024)	(1,303)	(3,913)
Accumulated depreciation/amortisation and impairment - RoU	(2,436)	-	-	(2,436)
Opening net book balance	2,951	85	43	3,079
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
Funded by capital appropriation - - DCB ^(a)	-	85	-	85
Funded internally from departmental resources	-	-	8	8
By purchase – RoU	-	-	-	-
Total additions	-	85	8	93
Other movements				
Depreciation/amortisation expense	(174)	(124)	(51)	(349)
Depreciation/amortisation expense – RoU	(736)	-	-	(736)
Total other movements	(910)	(124)	(51)	(1,085)
As at 30 June 2025				
Gross book value	1,105	2,194	1,354	4,653
Gross book value – RoU	4,868	-	-	4,868
Accumulated depreciation/amortisation and impairment	(760)	(2,148)	(1,354)	(4,262)
Accumulated depreciation/amortisation and impairment - RoU	(3,172)	-	-	(3,172)
Closing net book balance	2,041	46	-	2,087

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

RoU = Right-of-Use asset

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

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (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 ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants	14,376	21,800	23,207	23,088	15,680
Suppliers	10,367	12,562	10,057	10,300	6,928
Total expenses administered on behalf of Government	24,743	34,362	33,264	33,388	22,608
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Other non-tax revenue	-	-	-	-	-
Total non-taxation revenue	-	-	-	-	-
Total revenues administered on behalf of Government	-	-	-	-	-
Total income administered on behalf of Government	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (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 ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	33	33	33	33	33
Receivables	390	390	390	390	390
Total financial assets	423	423	423	423	423
Non financial assets					
Prepayments	-	-	-	-	-
Total financial assets	-	-	-	-	-
Total assets administered on behalf of Government	423	423	423	423	423
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	259	259	259	259	259
Grants	-	-	-	-	-
Total payables	259	259	259	259	259
Total liabilities administered on behalf of Government	259	259	259	259	259

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered 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					
Net GST received	617	624	624	624	624
Other	-	-	-	-	-
Total cash received	617	624	624	624	624
Cash used					
Grant payments	14,467	21,892	23,299	23,180	15,772
Suppliers	10,893	13,094	10,589	10,832	7,460
Total cash used	25,360	34,986	33,888	34,012	23,232
Net cash from (or used by) operating activities	(24,743)	(34,362)	(33,264)	(33,388)	(22,608)
Net increase (or decrease) in cash held	(24,743)	(34,362)	(33,264)	(33,388)	(22,608)
Cash at beginning of reporting period	33	33	33	33	33
Cash from the OPA for:					
- appropriations	24,743	34,362	33,264	33,388	22,608
- GST	617	624	624	624	624
Cash to the OPA					
- return of GST	(617)	(624)	(624)	(624)	(624)
- other	-	-	-	-	-
Cash at end of reporting period	33	33	33	33	33

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

Food Standards Australia New Zealand

Entity resources and planned performance

Food Standards Australia New Zealand

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Food Standards Australia New Zealand

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The Australian Government aims to ensure that Australia's food supply is safe and well managed in order to minimise the risk of adverse health events.

Food Standards Australia New Zealand (FSANZ) was established to implement an agreement with states and territories to achieve:

- a high degree of consumer confidence in the quality and safety of food available in Australia and New Zealand
- an effective, transparent and accountable regulatory framework, within which industry can work efficiently
- provision of adequate information about food to support informed food choices
- the harmonisation of food standards in Australia, New Zealand and internationally.

Food standards are implemented through multi-jurisdictional arrangements with the Australian, New Zealand, and state and territory governments, overseen by the Australian and New Zealand ministers responsible for food regulation. Regulation is a critical component of the cooperative framework established to deliver safe food in Australia. Food standards developed by FSANZ are based on risk analysis using the best available scientific and other relevant evidence.

FSANZ supports the Australian Government to build consumer confidence in the safety of food by improving communication with technical and non-technical audiences. FSANZ also coordinates national food surveillance, recall and incident activities, maintains national food composition and food consumption databases, and provides advice to the Department of Agriculture, Fisheries and Forestry on the risks associated with imported foods.

In 2024–25, FSANZ will progress reviews of the Australia New Zealand Food Standards Code (including for eggs and the definitions of gene technology), and contribute to modernising the food regulation system. FSANZ will also continue work requested by food ministers on energy labelling of alcoholic beverages, reviewing the formulated supplementary sports foods standard and added sugars labelling, and contribute to the system-wide priority to reduce the levels of foodborne illness, especially salmonella and campylobacter².

The role and functions of FSANZ are set out in the *Food Standards Australia New Zealand Act 1991*. FSANZ is a corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of FSANZ, refer to the current Corporate Plan, available at: www.foodstandards.gov.au/publications/corporate-plan

² A bacterium which may cause abortion in animals and food poisoning in humans.

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: FSANZ resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023–24 Estimated actual \$'000	2024–25 Estimate \$'000
Opening balance/cash reserves at 1 July	15,237	13,293
Funds from Government		
Annual appropriations		
Ordinary annual services ^(a)	-	-
Other services ^(b)		
Equity injection	-	-
Total annual appropriations	-	-
Amounts received from related entities ^(c)		
Amounts from the Portfolio Department	17,458	17,855
Amounts from other entities	-	-
Total amounts received from related entities	17,458	17,855
Total funds from Government	17,458	17,855
Funds from other sources		
Interest	300	300
Sale of goods and services	2,760	2,450
Other	2,008	2,008
Total funds from other sources	5,068	4,758
Total net resourcing for FSANZ	37,763	35,906
	2023–24	2024–25
Average staffing level (number)	120	120

All figures are GST exclusive.

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

^(b) Appropriation Bill (No. 2) 2024–25.

^(c) Funding provided by a Government entity that is not specified within the annual appropriation bills as a payment to the corporate entity.

1.3 Budget measures

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

Table 1.2: FSANZ 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)						
Food Standards Australia New Zealand						
Departmental payments	1.1	-	(18)	(20)	(21)	(153)
Total payments		-	(18)	(20)	(21)	(153)

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) FSANZ is not the lead entity for this measure. FSANZ 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 FSANZ can be found at:
www.foodstandards.gov.au/publications/corporate-plan

The most recent Annual Performance Statements can be found at:
www.foodstandards.gov.au/publications/annual-report-2022-23

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

A safe food supply and well-informed consumers in Australia and New Zealand, including through the development of food regulatory measures and the promotion of their consistent implementation, coordination of food recall activities and the monitoring of consumer and industry food practices.

Program contributing to Outcome 1

Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Department of Agriculture, Fisheries and Forestry (DAFF)
Program 4.1: Biosecurity and Export Services DAFF administers the Imported Food Inspection Scheme, which includes managing the risks to human health and regulating imported food for compliance with Australian food standards. This program contributes to the effectiveness of the Australian food regulatory system, which provides confidence to the community that the food supply is safe.
Department of Health and Aged Care
Program 1.5: Preventive Health and Chronic Disease Support Program 1.8: Health Protection, Emergency Response and Regulation The Department of Health and Aged Care has strategic responsibility for the development of policies that ensure Australia’s food supply is safe and that Australians have access to information to make informed choices about the food they consume.
Department of Industry, Science and Resources
Program 1.1: Growing innovative and competitive businesses, industries and regions Program 1.2: Investing in science and technology Through the National Measurement Institute, the Department of Industry, Science and Resources contributes to dietary studies for Food Standards Australia New Zealand.

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: Food Regulatory Activity and Services to the Minister and Parliament					
Revenue from Government					
Ordinary annual services ^(a)					
Amounts from related entities	17,458	17,855	18,049	18,383	18,559
Expenses not requiring appropriation in the Budget year ^(b)	80	140	83	25	(151)
Revenues from independent sources	5,068	4,758	4,758	4,758	4,758
Operating deficit (surplus)	1,084	150	-	-	-
Total for Program 1.1	23,690	22,903	22,890	23,166	23,166
Total expenses for Outcome 1	23,690	22,903	22,890	23,166	23,166

	2023–24	2024–25
Average staffing level (number)	120	120

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

^(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 A safe food supply and well-informed consumers in Australia and New Zealand, including through the development of food regulatory measures and the promotion of their consistent implementation, coordination of food recall activities and the monitoring of consumer and industry food practices.	
Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament Ensure all Australians have access to a safe food supply and adequate, accurate information to make informed choices about the food they consume. Develop food standards informed by the best available scientific evidence, enabling efficient implementation of food laws. Coordinate trans-jurisdictional food regulatory activities, and provide information about food regulation in order to enhance confidence in food for sale.	
Key Activities	<ul style="list-style-type: none">• Developing food standards informed by the best available scientific evidence.• Coordinating regulatory activities across the food regulation system, including coordination of food incident responses and food recalls.• Providing advice to food regulators and food standards information to consumers.

Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Applications to amend the Food Regulatory Measures are considered within statutory timeframes.	It is estimated 90% of applications to amend the Food Standards Code will be assessed within 12 months, as required by the <i>Food Standards Australia New Zealand Regulations</i> .
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Applications to amend the Food Standards Code are assessed within 12 months, as required by the <i>Food Standards Australia New Zealand Regulations 1994</i> .
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Coordinate major food incidents under the National Food Incident Response Protocol (the Protocol).	It is estimated FSANZ will have coordinated at least 50 food recalls in partnership with jurisdictions and, under the Protocol, national food incidents as appropriate.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	Coordinate food recalls and incidents in partnership with jurisdictions, including under the National Food Incident Response Protocol (the Protocol).	Deliver efficient and timely food recalls and incident management, including under the Protocol when appropriate.
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	FSANZ is recognised as the primary source of information about food standards and food regulation in Australia and New Zealand, meeting the needs of stakeholders.	The annual stakeholder satisfaction survey indicated around 70% of respondents are either satisfied or very satisfied with FSANZ's performance.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	Australian and New Zealand consumers are confident in the safety of the food supply.	The annual Consumer Insights Tracker indicates around 70% of consumers are confident in the safety of the food supply within Australia and New Zealand.
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Strengthen Australia and New Zealand's food regulation system through influencing the development of evidence-based international standards and adopting international best practice.	It is estimated FSANZ will have led and participated in 18 international forums and contributed to 7 international projects in 2023–24.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	FSANZ demonstrates engagement in international food standards development activities, including by leading and participating in bilateral, multilateral and global fora, initiatives and projects.
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 FSANZ.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

Revenue in 2024–25 will be lower than 2023–24 due to the completion of a number of externally funded projects, which is offset slightly by an increase in appropriation revenue. Revenue is expected to remain consistent over the forward years.

Employee benefits and supplier expenses are expected to be consistent with prior years with fluctuations reflecting variations in externally funded activities.

Balance Sheet

Financial assets are estimated to gradually decline over the forward years as cash investments are retired and used to fund project work carried over from prior years. Non-financial assets are expected to decline in line with budgeted depreciation, slightly offset by new asset purchases.

Liabilities are expected to decline over the forward estimates as lease liabilities are amortised and existing project work carried over from prior years is finalised reducing unearned revenue.

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	17,908	17,169	17,290	17,451	18,206
Supplier expenses	3,699	3,663	3,671	3,799	3,667
Depreciation and amortisation	2,032	2,032	1,902	1,902	1,291
Interest on RoU	51	39	27	14	2
Total expenses	23,690	22,903	22,890	23,166	23,166
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	2,760	2,450	2,450	2,450	2,450
Interest	300	300	300	300	300
Other revenue	2,008	2,008	2,008	2,008	2,008
Total revenue	5,068	4,758	4,758	4,758	4,758
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	5,068	4,758	4,758	4,758	4,758
Net cost of (contribution by) services	18,622	18,145	18,132	18,408	18,408
Revenue from Government	17,458	17,855	18,049	18,383	18,559
Surplus (deficit)	(1,164)	(290)	(83)	(25)	151
Surplus (deficit) attributable to the Australian Government	(1,164)	(290)	(83)	(25)	151
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(1,164)	(290)	(83)	(25)	151

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	(1,164)	(290)	(83)	(25)	151
plus depreciation and amortisation expenses for RoU	1,222	1,222	1,222	1,222	611
less lease principal repayments	(1,142)	(1,082)	(1,139)	(1,197)	(762)
Total comprehensive income (loss) attributable to the agency	(1,084)	(150)	-	-	-

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	13,293	11,919	12,342	12,352	12,072
Trade and other receivables	344	344	344	344	344
Total financial assets	13,637	12,263	12,686	12,696	12,416
Non-financial assets					
Land and buildings	5,540	3,928	2,316	704	703
Property, plant and equipment	903	893	883	1,373	1,363
Intangibles	1,131	1,271	1,141	1,011	881
Other	943	943	943	943	943
Total non-financial assets	8,517	7,035	5,283	4,031	3,890
Total assets	22,154	19,298	17,969	16,727	16,306
LIABILITIES					
Payables					
Suppliers	937	937	937	937	937
Other payables	819	819	819	819	819
Unearned revenue	2,888	1,404	1,297	1,277	1,467
Total payables	4,644	3,160	3,053	3,033	3,223
Interest bearing liabilities					
Leases	4,180	3,098	1,959	762	-
Total interest bearing liabilities	4,180	3,098	1,959	762	-
Provisions					
Employees	4,914	4,914	4,914	4,914	4,914
Other provisions	305	305	305	305	305
Total provisions	5,219	5,219	5,219	5,219	5,219
Total liabilities	14,043	11,477	10,231	9,014	8,442
Net assets	8,111	7,821	7,738	7,713	7,864
EQUITY					
Contributed equity	1,823	1,823	1,823	1,823	1,823
Reserves	2,646	2,646	2,646	2,646	2,646
Retained surpluses or (accumulated deficits)	3,642	3,352	3,269	3,244	3,395
Total equity	8,111	7,821	7,738	7,713	7,864

Prepared on Australian Accounting Standards basis.

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

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	3,642	2,646	1,823	8,111
Surplus (deficit) for the period	(290)	-	-	(290)
Appropriation (equity injection)	-	-	-	-
Estimated closing balance as at 30 June 2025	3,352	2,646	1,823	7,821

Prepared on Australian Accounting Standards basis.

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					
Goods and services	2,760	2,450	2,450	2,450	2,450
Appropriations	17,458	17,855	18,049	18,383	18,559
Interest	300	300	300	300	300
Net GST received	320	320	320	320	320
Other cash received	2,008	2,008	2,008	2,008	2,008
Total cash received	22,846	22,933	23,127	23,461	23,637
Cash used					
Employees	17,908	17,169	17,290	17,451	18,206
Suppliers	4,319	5,147	3,778	3,819	3,477
Interest payments on lease liability	51	39	27	14	2
Net GST paid	320	320	320	320	320
Total cash used	22,598	22,675	21,415	21,604	22,005
Net cash from (or used by) operating activities	248	258	1,712	1,857	1,632
INVESTING ACTIVITIES					
Cash used					
Purchase of investments	-	-	-	-	-
Purchase of property, plant and equipment	1,050	550	150	650	1,150
Total cash used	1,050	550	150	650	1,150
Net cash from (or used by) investing activities	(1,050)	(550)	(150)	(650)	(1,150)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Lease principal repayments	1,142	1,082	1,139	1,197	762
Total cash used	1,142	1,082	1,139	1,197	762
Net cash from (or used by) financing activities	(1,142)	(1,082)	(1,139)	(1,197)	(762)
Net increase (or decrease) in cash held	(1,944)	(1,374)	423	10	(280)
Cash and cash equivalents at the beginning of the reporting period	14,237	12,293	11,919	12,342	12,352
Cash and cash equivalents at the end of the reporting period	12,293	10,919	12,342	12,352	12,072

Prepared on Australian Accounting Standards basis.

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					
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	-	-	-	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	-	-	-	-	-
Total items	-	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded internally from departmental resources	1,050	550	150	650	1,150
Total acquisitions of non-financial assets	1,050	550	150	650	1,150
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,050	550	150	650	1,150
Total cash used to acquire assets	1,050	550	150	650	1,150

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	13,177	1,528	6,877	21,582
Gross book value - RoU	-	-	-	-
Accumulated depreciation/amortisation and impairment	(2,764)	(625)	(5,746)	(9,135)
Accumulated depreciation/amortisation and impairment - RoU	(4,873)	-	-	(4,873)
Opening net book balance	5,540	903	1,131	7,574
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	-	-	-
By purchase - internal resources	-	150	400	550
By purchase - RoU	-	-	-	-
Total additions	-	150	400	550
Other movements				
Depreciation/amortisation expense	(390)	(160)	(260)	(810)
Depreciation/amortisation expense - RoU	(1,222)	-	-	(1,222)
Other movements - RoU	-	-	-	-
Total other movements	(1,612)	(160)	(260)	(2,032)
As at 30 June 2025				
Gross book value	13,177	1,678	7,277	22,132
Gross book value - RoU	-	-	-	-
Accumulated depreciation/amortisation and impairment	(3,154)	(785)	(6,006)	(9,945)
Accumulated depreciation/amortisation and impairment - RoU	(6,095)	-	-	(6,095)
Closing net book balance	3,928	893	1,271	6,092

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Independent Health and Aged Care Pricing Authority

Entity resources and planned performance

Independent Health and Aged Care Pricing Authority

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Independent Health and Aged Care Pricing Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The Independent Health and Aged Care Pricing Authority (IHACPA) is an independent government agency. It was established and originally named the Independent Hospital Pricing Authority under the *National Health Reform Act 2011* (Cwlth), as part of the National Health Reform Agreement reached by all Australian governments in 2011.

On 12 August 2022, amendments to the *National Health Reform Act 2011* and the *Aged Care Act 1997* came into effect, changing the name of the Independent Hospital Pricing Authority to the Independent Health and Aged Care Pricing Authority and expanding its role to include the provision of costing and pricing advice on aged care.

IHACPA is responsible for determining the National Efficient Price (NEP) for public hospital services through the analysis of data on the actual activities and costs of public hospital services. IHACPA also determines the National Efficient Cost (NEC), which is used when activity based funding is not suitable for funding, such as in the case of small rural public hospitals. IHACPA is also responsible for the provision of advice on aged care pricing and costing matters to the Minister for Health and Aged Care, and the performance of certain functions conferred by the *Aged Care Act 1997*.

IHACPA is responsible for developing national classifications for health care and other services delivered by public hospitals. IHACPA also has responsibility for advising on national classifications for residential aged care that support the provision of advice on aged care pricing and costing matters to the Minister for Health and Aged Care.

IHACPA has responsibility for resolving disputes on cost-shifting and cross-border issues as required and provides advice and reports to the Australian Government and the public.

IHACPA publishes an annual Pricing Framework for Australian Public Hospital Services that outlines the principles, criteria and methodology used by IHACPA to determine the NEP for services provided by hospitals on an activity basis, and the NEC for services that are block funded. IHACPA also publishes an annual Pricing Framework for Australian Aged Care Services that underpins IHACPA's approach to providing aged care costing and pricing advice to the Australian Government, outlining how IHACPA develops aged care pricing advice.

As prescribed in the *National Health Reform Act 2011*, the Clinical Advisory Committee, Jurisdictional Advisory Committee, Aged Care Advisory Committee, and other advisory committees advise on matters relating to the functions of IHACPA. These committees ensure the underlying principles applied to setting the NEP and NEC, and provision of

¹ For more information about the strategic direction of the IHACPA, refer to the current Corporate Plan, available at: www.ihacpa.gov.au/resources/ihacpa-work-program-and-corporate-plan-2023-24

aged care costing and pricing advice, are both clinically relevant and technically appropriate.

IHACPA is independent of the Commonwealth and state and territory governments. The role and functions of IHACPA are set out in the *National Health Reform Act 2011* and the *Aged Care Act 1997*. IHACPA is a corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

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: IHACPA resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023–24 Estimated actual \$'000	2024–25 Estimate \$'000
Opening balance/cash reserves at 1 July	30,742	30,863
Funds from Government		
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	-	-
Other services ^(b)		
Equity injection	-	-
Total annual appropriations	-	-
Amounts received from related entities ^(c)		
Amounts from the Portfolio Department	42,869	45,899
Amounts from other entities	-	-
Total amounts received from related entities	42,869	45,899
Total funds from Government	42,869	45,899
Funds from other sources		
Interest	1,500	1,500
Sale of goods and services	972	700
Total funds from other sources	2,472	2,200
Total net resourcing for IHACPA	76,083	78,962
	2023–24	2024–25
Average staffing level (number)	1	1

All figures are GST exclusive.

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

^(b) Appropriation Bill (No. 2) 2024–25.

^(c) Funding provided by a Government entity that is not specified within the annual appropriation bills as a payment to the corporate entity.

1.3 Budget measures

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

Table 1.2: IHACPA 2024–25 Budget measures

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

		2023–24	2024–25	2025–26	2026–27	2027–28
Program		\$'000	\$'000	\$'000	\$'000	\$'000
National Disability Insurance Scheme – getting the NDIS back on track ^(a)						
Independent Health and Aged Care Pricing Authority						
Departmental payments	1.1	-	-	-	-	-
Total payments		-	-	-	-	-

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) IHACPA is not the lead entity for this measure. As a corporate Commonwealth entity, IHACPA does not get appropriated directly. Full details of this measure are published under Table 1.2: Department of Health and Aged Care 2024–25 Budget Measures.

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 IHACPA can be found at:
www.ihacpa.gov.au/resources/ihacpa-work-program-and-corporate-plan-2023-24

The most recent Annual Performance Statements can be found at:
www.ihacpa.gov.au/ihacpa-annual-report-2022-23

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Support public hospitals and aged care services to improve efficiency in, and access to, services through the provision of independent pricing determinations and advice and designing pricing systems that promote sustainable and high-quality care.

Program contributing to Outcome 1

Program 1.1: Development of Pricing Advice and Annual Determinations

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Australian Commission on Safety and Quality in Health Care (ACSQHC)² Program 1.1: Safety and Quality in Health Care ACSQHC works with IHACPA through a joint working party to consider options on approaches to ensuring safety and quality in the provision of healthcare services to fulfil the relevant requirements of the National Health Reform Agreement.
Australian Institute of Health and Welfare (AIHW)³ Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community The AIHW works with other national bodies on a range of National Health Reform Agreement-related activities, including hospital performance reporting and funding. This includes assisting and working with IHACPA to ensure an accurate and consistent approach to the classification of information about hospital activities and expenditures.
Department of Health and Aged Care Program 1.1: Health Research, Coordination and Access Program 3.2: Aged Care Services The Department of Health and Aged Care has policy responsibility for public and private hospital services, including the Commonwealth Government's funding contribution for public hospital services. This includes policy responsibility for the implementation of activity based funding under the National Health Reform Agreement (1.1). The Department of Health and Aged Care has policy responsibility for ageing and aged care services, including funding for residential aged care (3.2).
National Health Funding Body (NHFB)⁴ Program 1.1: National Health Funding Pool Administration The NHFB works with IHACPA to provide transparent and efficient administration of Commonwealth, state and territory funding of the Australian public hospital system, and supports the Administrator in enabling and supporting more transparent and efficient public hospital funding and reporting.

² Refer to the ACSQHC chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity.

³ Refer to the AIHW chapter in these PB Statements for further information on the work of this entity.

⁴ Refer to the NHFB chapter in these PB Statements for further information on the work of this entity.

Other Commonwealth entities that contribute to Outcome 1
National Health Funding Pool (the Administrator)⁵
Program 1.1: National Health Funding Pool Administration
The Administrator, with support from the NHFB, is responsible for calculating and advising the Commonwealth Treasurer of the Commonwealth Government’s contribution to the National Health Funding Pool under the National Health Reform Agreement.

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: Development of Pricing Advice and Annual Determinations					
Revenue from Government					
Amounts from related entities	42,869	45,899	44,059	42,059	42,471
Income from other sources	2,472	2,200	2,500	2,200	2,500
Expenses not requiring appropriation in the Budget year ^(a)	16,920	20,004	17,290	17,452	17,639
Operating deficit (surplus)	386	322	256	80	(207)
Total for Program 1.1	62,647	68,425	64,105	61,791	62,403
Total expenses for Outcome 1	62,647	68,425	64,105	61,791	62,403

	2023–24	2024–25
Average staffing level (number)	1	1

^(a) Expenses not requiring appropriation in the budget year are primarily comprised of staff salary and shared services received free of charge from the Department of Health and Aged Care.

⁵ Refer to the NHFB chapter in these PB Statements for further information on the work of this entity.

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 Support public hospitals and aged care services to improve efficiency in, and access to, services through the provision of independent pricing determinations and advice and designing pricing systems that promote sustainable and high-quality care.	
Program 1.1: Development of Pricing Advice and Annual Determinations IHACPA promotes improved efficiency in, and access to, public hospital and aged care services by providing independent advice to the Commonwealth and state and territory governments regarding pricing of healthcare and aged care services, and by developing and implementing robust systems to support activity based funding for those services.	
Key Activities	<ul style="list-style-type: none"> • Perform pricing functions <ul style="list-style-type: none"> - develop and publish the Pricing Framework for Australian Public Hospital Services following public consultation, and determine the National Efficient Price (NEP) and National Efficient Cost (NEC) for public hospital services - develop and publish the Pricing Framework for Australian Aged Care Services following public consultation, and provide independent advice to the Minister for Health and Aged Care on aged care pricing.⁶ • Refine and develop hospital classifications and advise on residential aged care activity classification systems <ul style="list-style-type: none"> - refine and develop hospital classification systems and support implementation for admitted acute, subacute and non-acute, non-admitted, emergency, mental health, and teaching, training and research - provide advice on refinement of residential aged care classification systems.⁷ • Refine and improve hospital and aged care costing <ul style="list-style-type: none"> - establish and maintain national costing standards, costing studies and ensure effective collection and processing of costing information to support activity based funding outcomes for hospitals and aged care.⁸ • Determine data requirements and collect data <ul style="list-style-type: none"> - develop and maintain standards for hospital and aged care data collections.⁹ Requirements will be outlined and published through a 3 year rolling data plan. • Investigate and make recommendations concerning cost-shifting disputes and cross-border disputes between states and territories. • Conduct independent and transparent decision making, and engage with stakeholders.

⁶ Refers to updated key activities that will be reflected in IHACPA's Work Program and Corporate Plan 2023–24.

⁷ Ibid.

⁸ Ibid.

⁹ Ibid.

Program 1.1: Development of Pricing Advice and Annual Determinations		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Develop the annual Pricing Framework for Australian Public Hospital Services and the annual Pricing Framework for Australian Residential ¹⁰ Aged Care Services to communicate IHACPA's pricing decisions and underpinning methodologies.	Published the Public Hospital Pricing Framework on 13 December 2023. Publish the Aged Care Pricing Framework annually.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Publish the Public Hospital Pricing Framework annually by 31 December. Publish the Aged Care Pricing Framework annually.
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: Development of Pricing Advice and Annual Determinations		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Develop the annual National Efficient Price (NEP) and National Efficient Cost (NEC) Determinations for public hospital services, and the annual pricing advice for residential ¹¹ aged care.	Published the NEP and NEC Determinations on 19 March 2024. Provide the annual pricing advice for residential aged care to government by 31 March.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Publish the NEP and NEC Determinations annually by 31 March. Provide the annual pricing advice for residential aged care to government by 31 March.
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

¹⁰ The Expectation Setting Paper from the Minister, and Statement of Intent from the IHACPA Chair, establish the scope of work for IHACPA with respect to aged care. Details for additional work programs will be added as appropriate.

¹¹ Ibid.

Program 1.1: Development of Pricing Advice and Annual Determinations		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Develop and refine the activity based funding classifications, data collections and coding standards for public hospital services and provide advice on funding classifications for residential ¹² aged care.	<p>Finalised the:</p> <ul style="list-style-type: none"> – Australian Mental Health Care Classification Version 1.1. <p>Finalise the:</p> <ul style="list-style-type: none"> – Australian Emergency Care Classification Version 1.1. <p>Continue development of the:</p> <ul style="list-style-type: none"> – Australian classifications used for reporting diseases (ICD-10-AM) and interventions (ACHI), Thirteenth Edition. – Australian Refined Diagnosis Related Groups Version 12.0. – Australian Mental Health Care Classification. – Australian Emergency Care Classification. – Australian National Subacute and Non-acute Patient Classification. – Australian Non-admitted Care Classification. – Australian Teaching and Training Classification.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	<p>Finalise the:</p> <ul style="list-style-type: none"> – Australian classifications used for reporting diseases (ICD-10-AM) and interventions (ACHI), Thirteenth Edition in 2025. – Australian Refined Diagnosis Related Groups Version 12.0 in 2025. <p>Continue development of the:</p> <ul style="list-style-type: none"> – Australian Mental Health Care Classification. – Australian Emergency Care Classification. – Australian National Subacute and Non-acute Patient Classification. – Australian Non-admitted Care Classification. – Australian Teaching and Training Classification. <p>Commence development of advice on proposed refinements to the Australian National Aged Care Classification.</p>

¹² The Expectation Setting Paper from the Minister, and Statement of Intent from the IHACPA Chair, establish the scope of work for IHACPA with respect to aged care. Details for additional work programs will be added as appropriate.

Forward Estimates 2025–28	As per 2024–25	As per 2024–25
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Program 1.1: Development of Pricing Advice and Annual Determinations		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Ensure effective collection and processing of costing information to support activity based funding outcomes for public hospital and funding of aged care services.	Completed the annual National Hospital Cost Data Collection and Report by 31 March. Completed the Residential Aged Care Costing Study. Develop the Australian Aged Care Costing Standards. Commenced a costing study of in-home aged care.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Complete the annual National Hospital Cost Data Collection and Report by 31 March. Complete required Residential Aged Care Costing studies. Complete costing study of in-home aged care.
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 IHACPA.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

The operational functions of IHACPA were transferred to the Department of Health and Aged Care (the Department) on 1 July 2016, with the Board, Chief Executive Officer (CEO) and functions retained.

Under a memorandum of understanding (MOU) arrangement executed in June 2016, the Department's staff are seconded to IHACPA under direct control of IHACPA's CEO to support its functions. The cost of these services are provided to IHACPA as resources free of charge.

In the 2024–25 financial year IHACPA's total budget expenditure estimate increased to \$68.4 million, reflecting the impact of additional funding due to government decisions. IHACPA is funded through both payments from the Department and funds from own source income. Own source income is primarily derived from sales of intellectual property relating to the Australian Refined Diagnosis Related Groups (AR-DRG) classification systems.

Balance Sheet

IHACPA's net assets are expected to remain stable over the forward estimates.

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	17,219	20,510	17,749	17,889	18,055
Supplier expenses	43,455	45,957	44,411	41,973	42,439
Depreciation and amortisation	1,809	1,809	1,809	1,809	1,809
Interest on RoU	164	149	136	120	100
Net losses from sale of assets	-	-	-	-	-
Total expenses	62,647	68,425	64,105	61,791	62,403
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services ^(a)	43,841	46,599	45,059	42,759	43,471
Interest	1,500	1,500	1,500	1,500	1,500
Total revenue	45,341	48,099	46,559	44,259	44,971
Gains					
Other ^(b)	16,920	20,004	17,290	17,452	17,639
Gains from sale of assets	-	-	-	-	-
Total gains	16,920	20,004	17,290	17,452	17,639
Total own-source income	62,261	68,103	63,849	61,711	62,610
Net cost of (contribution by) services	386	322	256	80	(207)
Revenue from Government	-	-	-	-	-
Surplus (deficit)	(386)	(322)	(256)	(80)	207
Surplus (deficit) attributable to the Australian Government	(386)	(322)	(256)	(80)	207
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(386)	(322)	(256)	(80)	207

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	(386)	(322)	(256)	(80)	207
plus depreciation and amortisation expenses for RoU	1,280	1,280	1,280	1,280	1,280
less lease principal repayments	(894)	(958)	(1,024)	(1,200)	(1,487)
Total comprehensive income (loss) attributable to the agency	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

^(a) Payments from Department of Health and Aged Care and funds from own sources.^(b) Primarily comprised of staff salary and shared services received free of charge from Department of Health and Aged Care.

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	30,863	31,288	31,713	32,128	32,128
Receivables	1,139	1,139	1,139	1,139	1,139
Total financial assets	32,002	32,427	32,852	33,267	33,267
Non-financial assets					
Land and buildings	11,739	10,209	8,678	7,147	5,616
Property, plant and equipment	-	-	-	-	-
Intangibles	1,403	1,124	846	568	290
Prepayments	405	405	405	405	405
Total non-financial assets	13,547	11,738	9,929	8,120	6,311
Total assets	45,549	44,165	42,781	41,387	39,578
LIABILITIES					
Payables					
Suppliers	4,461	4,324	4,190	4,016	3,487
Employees	17	20	20	20	20
Other payables	-	-	-	-	-
Total payables	4,478	4,344	4,210	4,036	3,507
Interest bearing liabilities					
Leases	10,804	9,846	8,822	7,622	6,135
Total interest bearing liabilities	10,804	9,846	8,822	7,622	6,135
Provisions					
Employees	60	90	120	180	180
Total provisions	60	90	120	180	180
Total liabilities	15,342	14,280	13,152	11,838	9,822
Net Assets	30,207	29,885	29,629	29,549	29,756
EQUITY					
Contributed equity	400	400	400	400	400
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	29,807	29,485	29,229	29,149	29,356
Total equity	30,207	29,885	29,629	29,549	29,756

Prepared on Australian Accounting Standards basis.

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

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	29,807	-	400	30,207
Surplus (deficit) for the period	(322)	-	-	(322)
Appropriation (equity injection)	-	-	-	-
Estimated closing balance as at 30 June 2025	29,485	-	400	29,885

Prepared on Australian Accounting Standards basis.

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					
Amounts from the Portfolio Department	42,869	45,899	44,059	42,059	42,471
Goods and services	978	760	1,060	760	1,060
Interest	1,500	1,500	1,500	1,500	1,500
Net GST received	3,320	3,468	3,452	3,285	3,357
Total cash received	48,667	51,627	50,071	47,604	48,388
Cash used					
Employees	1,075	1,363	1,394	1,392	1,481
Suppliers	46,113	48,732	47,092	44,477	45,320
Interest payments on lease liability	164	149	136	120	100
Total cash used	47,352	50,244	48,622	45,989	46,901
Net cash from (or used by) operating activities	1,315	1,383	1,449	1,615	1,487
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	300	-	-	-	-
Total cash used	300	-	-	-	-
Net cash from (or used by) investing activities	(300)	-	-	-	-
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Lease principal repayments	894	958	1,024	1,200	1,487
Total cash used	894	958	1,024	1,200	1,487
Net cash from (or used by) financing activities	(894)	(958)	(1,024)	(1,200)	(1,487)
Net increase (or decrease) in cash held	121	425	425	415	-
Cash and cash equivalents at the beginning of the reporting period	30,742	30,863	31,288	31,713	32,128
Cash and cash equivalents at the end of the reporting period	30,863	31,288	31,713	32,128	32,128

Prepared on Australian Accounting Standards basis.

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					
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	-	-	-	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	-	-	-	-	-
Total items	-	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded internally from departmental resources	300	-	-	-	-
Total acquisitions of non-financial assets	300	-	-	-	-
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	300	-	-	-	-
Total cash used to acquire assets	300	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	2,510	-	1,667	4,177
Gross book value - RoU	12,800	-	-	12,800
Accumulated depreciation/amortisation and impairment	(583)	-	(265)	(848)
Accumulated depreciation/amortisation and impairment – RoU	(2,987)	-	-	(2,987)
Opening net book balance	11,740	-	1,402	13,142
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	-	-	-
By purchase - internal resources	-	-	-	-
By purchase - RoU	-	-	-	-
Total additions	-	-	-	-
Other movements				
Depreciation/amortisation expense	(251)	-	(278)	(529)
Depreciation/amortisation expense – RoU	(1,280)	-	-	(1,280)
Total other movements	(1,531)	-	(278)	(1,809)
As at 30 June 2025				
Gross book value	2,510	-	1,667	4,177
Gross book value - RoU	12,800	-	-	12,800
Accumulated depreciation/amortisation and impairment	(834)	-	(543)	(1,377)
Accumulated depreciation/amortisation and impairment – RoU	(4,267)	-	-	(4,267)
Closing net book balance	10,209	-	1,124	11,333

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

National Blood Authority

Entity resources and planned performance

National Blood Authority

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National Blood Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The focus of the National Blood Authority (NBA) is saving and improving Australian lives through a world-class blood supply. On behalf of all Australian governments, the NBA pursues this focus through the following 5 strategies:

- Provide a safe, secure and affordable supply of blood and blood-related products and services.
- Drive performance improvement in the Australian blood sector.
- Promote a best practice model of management and use of blood and blood-related products and services.
- Support a sustainable blood sector.
- Be a high performing organisation.

In 2024–25, the NBA will continue to negotiate and manage critical contracts for the ongoing supply of fresh blood, as well as for products including fractionated and recombinant blood products². This includes managing the Deed of Agreement for all blood and related services from the Australian Red Cross Lifeblood (Lifeblood), and managing the substantial funding provided by the Australian Government and state and territory governments for Lifeblood's operations. It also includes substantial contracts with domestic and multi-national commercial suppliers of blood-related products.

The NBA will continue to work with all Australian governments and stakeholders to implement an efficient, demand-driven blood supply system that is highly responsive to clinical needs and based on evidence and good clinical practice. The NBA will undertake work to improve the clinical use of blood and blood-related products, respond to new and emerging evidence, assess and review new products and therapies, and recognise the growing cost of blood products and the challenges of global supply and demand issues for plasma-derived products.

The role and functions of the NBA are set out in the *National Blood Authority Act 2003*. The NBA is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of the NBA, refer to the current Corporate Plan, available at: www.blood.gov.au/about-NBA

² Fractionated products are those derived from human plasma while recombinant products are those manufactured through commercial scale expression of proteins from cell lines modified using recombinant gene technology.

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: NBA 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	3,008	3,008
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation	8,945	8,410
s74 retained revenue receipts ^(b)	-	-
Departmental Capital Budget ^(c)	673	692
Other services ^(d)		
Equity injection	-	-
Total departmental annual appropriations	9,618	9,102
Special accounts ^(e)		
Opening balance	663	880
Appropriation receipts	9,618	9,102
Non-appropriation receipts	4,135	6,029
Total special account	13,753	15,131
Less appropriations drawn from annual or special appropriations above and credited to special accounts ^(f)	(9,618)	(9,102)
Total departmental resourcing	16,761	18,139

Table 1.1: NBA resource statement – Budget estimates for 2024–25 as at Budget May 2024 (continued)

	2023–24 Estimated actual \$'000	2024–25 Estimate \$'000
ADMINISTERED		
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	5,829	8,429
Other services ^(d)		
Administered assets and liabilities	-	-
Total administered annual appropriations	5,829	8,429
Special accounts ^(e)		
Opening balance	234,483	246,983
Appropriation receipts	5,829	8,429
Appropriation receipts - other entities ^(f)	525	534
Non-appropriation receipts	1,709,702	1,865,601
Total special accounts	1,716,056	1,874,564
Less appropriations drawn from annual or special appropriations above and credited to special accounts ^(g)	(5,829)	(8,429)
Total administered resourcing	1,716,056	1,874,564
Total resourcing for NBA	1,732,817	1,892,703
	2023–24	2024–25
Average staffing level (number)	73	75

All figures are GST exclusive.

^(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 (DCB) 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.

^(e) For further information on special appropriations and special accounts, please refer to *Budget Paper No. 4 - Agency Resourcing*. Also see Table 2.1 within this chapter for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

^(f) Appropriation receipts from the Department of Health and Aged Care.

^(g) Appropriation receipts included above.

1.3 Budget measures

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

Table 1.2: NBA 2024–25 Budget measures

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

		2023–24	2024–25	2025–26	2026–27	2027–28
		\$'000	\$'000	\$'000	\$'000	\$'000
Portfolio Administrative Matters ^(a)						
National Blood Authority						
Departmental payments	1.1	-	2,626	2,729	2,768	2,841
Total payments		-	2,626	2,729	2,768	2,841
Savings from External Labour - extension ^(a)						
National Blood Authority						
Departmental payments	1.1	-	(5)	(5)	(5)	(45)
Total		-	(5)	(5)	(5)	(45)

^(a) NBA is not the lead entity for this measure. NBA 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 the NBA can be found at:
www.blood.gov.au/about-NBA

The most recent Annual Performance Statements can be found at:
www.blood.gov.au/about-NBA

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Access to a secure supply of safe and affordable blood products, including through national supply arrangements and coordination of best practice standards within agreed funding policies under the national blood arrangements.

Program contributing to Outcome 1

Program 1.1: National Blood Agreement Management

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Australian Commission on Safety and Quality in Health Care (ACSQHC)³
Program 1.1: Safety and Quality in Health Care The ACSQHC works closely with the NBA in relation to the <i>National Safety and Quality Health Service Standard 7: Blood Management</i> . This supports the NBA in administering the National Blood Agreement.
Department of Health and Aged Care
Program 1.1: Health Research, Coordination and Access The Department of Health and Aged Care, in collaboration with state and territory governments, has policy responsibility for ensuring Australians have access to an adequate, safe, secure and affordable blood supply. This includes supporting the NBA to administer the national blood arrangements.

³ Refer to the ACSQHC chapter in these Portfolio Budget Statements for further information on the work of this entity.

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: National Blood Agreement Management					
Administered expenses					
Ordinary annual services ^(a)	5,829	8,429	-	-	-
to National Blood Authority					
Account	(5,829)	(8,429)	-	-	-
to National Managed Fund (Blood					
and Blood Products) Special					
Account	-	-	-	-	-
Special accounts					
National Blood Authority Account	1,697,042	1,845,604	2,009,353	2,171,332	2,357,565
National Managed Fund (Blood					
and Blood Products) Special					
Account	-	-	-	-	-
Departmental expenses					
Departmental appropriation ^(b)	8,945	8,410	8,579	8,720	8,818
to National Blood Authority					
Account	(8,945)	(8,410)	(8,579)	(8,720)	(8,818)
Special accounts					
National Blood Authority Account	12,950	14,209	14,462	14,671	14,840
Expenses not requiring appropriation					
in the Budget year ^(c)	1,054	1,054	1,054	1,059	1,060
Operating deficit (surplus)	-	-	-	-	-
Total for Program 1.1	1,711,046	1,860,867	2,024,869	2,187,062	2,373,465
Total expenses for Outcome 1	1,711,046	1,860,867	2,024,869	2,187,062	2,373,465
	2023–24	2024–25			
Average staffing level (number)	73	75			

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

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

^(c) 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 Access to a secure supply of safe and affordable blood products, including through national supply arrangements and coordination of best practice standards within agreed funding policies under the national blood arrangements.	
Program 1.1: National Blood Agreement Management The National Blood Authority is a material statutory entity that manages and coordinates arrangements for the supply of blood and blood-related products and services on behalf of all Australian governments in accordance with the National Blood Agreement. The primary objectives of the National Blood Agreement are to: <ul style="list-style-type: none"> • provide an adequate, safe, secure and affordable supply of blood, and blood-related products and services • promote the safe, high quality management and use of blood and blood-related products and services in Australia. 	
Key Activities	<ul style="list-style-type: none"> • Provide a safe, secure and affordable supply of blood and blood-related products and services. • Drive performance improvements in the Australian blood sector. • Promote a best-practice model of the management and use of blood and blood-related products and services. • Develop and provide policy advice to support a sustainable blood sector in Australia. • Be a high-performing organisation.

Program 1.1: National Blood Agreement Management		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	A safe, secure and affordable supply of blood and blood-related products for Australia.	Blood and blood-related products were available to meet clinical requirements. Events that activate the National Blood Supply Contingency Plan were managed effectively and efficiently by the NBA. Multiple contracts from diverse sources for relevant blood products were in place and managed to ensure security of supply.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Blood and blood-related products are available to meet clinical requirements. Events that activate the National Blood Supply Contingency Plan, if any, are managed effectively and efficiently by the NBA. Multiple contracts from diverse sources for relevant blood products are in place and managed to ensure security of supply.
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: National Blood Agreement Management		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	The supply outcome is within 5% of the National Supply Plan & Budget approved by governments.	<5% variation.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	As per 2023–24
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: National Blood Agreement Management		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Appropriate access and use of immunoglobulin (Ig), as indicated by clinical demand against approved access criteria ⁴ .	<8% growth in Ig demand under approved criteria.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	As per 2023–24
Forward Estimates 2025–28	As per 2024–25	<8% growth in Ig demand under approved criteria in 2025–26 <9% growth in Ig demand under approved criteria 2026–27 <9% growth in Ig demand under approved criteria in 2027–28

Program 1.1: National Blood Agreement Management		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	National performance reporting and benchmarking across the Australian blood sector.	Performance reporting and benchmarking information were published on the NBA website for the blood sector community.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Published performance reporting and benchmarking information on the NBA website for the blood sector community. ⁵
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		

⁴ For further information about the criteria refer to the Ig governance website, available at: www.criteria.blood.gov.au

⁵ Performance reporting and benchmarking information is published progressively throughout the year as data collation and analysis is completed, and such reporting and information is also included annually in the NBA Annual Report.

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 NBA.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

This statement illustrates the expected financial results for the NBA by identifying accrual expenses and revenues showing the net cost of services.

The NBA's operational costs are funded jointly by the Australian Government and state and territory governments on a 63%: 37% basis via annual contributions. All NBA receipts and payments are accounted for through special accounts.

The income statement deficit in the Budget year and forward years is a result of the Government's decision to no longer fund for depreciation via an operating appropriation.

Balance Sheet

Special account accumulated funds are held within the Official Public Account and included as cash and cash equivalents in the Balance Sheet. The NBA always maintains sufficient accumulated funds to cover employee entitlements and other liabilities.

Administered Resources

Schedule of Budgeted Income and Expenses Administered on Behalf of Government

The NBA's administered accounts include contributions from all states and territories and the Australian Government for the supply of blood and blood related products for 2024–25. Each year, the NBA formulates the National Supply Plan and Budget, which is derived from demand estimates provided by the states and territories.

Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government

The schedule of budgeted assets and liabilities administered on behalf of Government illustrates normal movements in non-financial assets and liabilities. Special account accumulated funds are held within the Official Public Account and included as Cash and cash equivalents in the Balance Sheet. The balance of Receivables represents GST payments made to suppliers which are recoverable from the Australian Taxation Office.

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	8,925	10,060	10,555	10,811	11,205
Supplier expenses	3,385	3,490	3,115	3,010	2,772
Depreciation and amortisation	1,689	1,710	1,821	1,882	1,896
Interest on RoU	5	3	25	27	27
Finance costs	-	-	-	-	-
Loss on sale of assets	-	-	-	-	-
Total expenses	14,004	15,263	15,516	15,730	15,900
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	250	450	450	450	450
Other revenue	3,755	5,349	5,433	5,501	5,572
Total revenue	4,005	5,799	5,883	5,951	6,022
Gains					
Other	66	66	66	71	72
Total gains	66	66	66	71	72
Total own-source income	4,071	5,865	5,949	6,022	6,094
Net cost of (contribution by) services	9,933	9,398	9,567	9,708	9,806
Revenue from Government	8,945	8,410	8,579	8,720	8,818
Surplus (deficit)	(988)	(988)	(988)	(988)	(988)
Surplus (deficit) attributable to the Australian Government	(988)	(988)	(988)	(988)	(988)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	(988)	(988)	(988)	(988)	(988)

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	(988)	(988)	(988)	(988)	(988)
plus non-appropriated expenses depreciation and amortisation expenses	988	988	988	988	988
plus depreciation and amortisation expenses for RoU	701	722	833	894	908
less lease principal repayments	(701)	(722)	(833)	(894)	(908)
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	880	1,233	1,506	1,581	1,848
Receivables	3,278	3,048	2,780	2,861	2,976
Total financial assets	4,158	4,281	4,286	4,442	4,824
Non-financial assets					
Land and buildings	7,691	6,407	4,992	3,519	4,982
Property, plant and equipment	756	1,022	1,312	1,607	1,907
Intangibles	-	-	-	-	-
Other	145	145	145	145	145
Total non-financial assets	8,592	7,574	6,449	5,271	7,034
Total assets	12,750	11,855	10,735	9,713	11,858
LIABILITIES					
Payables					
Suppliers	201	201	201	253	253
Other payables	498	498	498	498	498
Total payables	699	699	699	751	751
Interest bearing liabilities					
Leases	3,350	2,628	1,795	901	2,941
Total interest bearing liabilities	3,350	2,628	1,795	901	2,941
Provisions					
Employees	2,401	2,519	2,519	2,623	3,005
Other provisions	5	10	15	15	15
Total provisions	2,406	2,529	2,534	2,638	3,020
Total liabilities	6,455	5,856	5,028	4,290	6,712
Net Assets	6,295	5,999	5,707	5,423	5,146
EQUITY					
Contributed equity	8,413	9,105	9,801	10,505	11,216
Reserves	619	-	-	-	-
Retained surpluses or (accumulated deficits)	(2,737)	(3,106)	(4,094)	(5,082)	(6,070)
Total equity	6,295	5,999	5,707	5,423	5,146

Prepared on Australian Accounting Standards basis.

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

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	(2,118)	-	8,413	6,295
Surplus (deficit) for the period	(988)	-	-	(988)
Appropriation (equity injection)	-	-	-	-
Capital budget - Bill 1 (DCB)	-	-	692	692
Estimated closing balance as at 30 June 2025	(3,106)	-	9,105	5,999

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	8,945	8,410	8,579	8,720	8,818
Good and services	380	680	718	369	335
Other cash received	3,755	5,349	5,433	5,501	5,572
Net GST received	-	-	-	-	-
Total cash received	13,080	14,439	14,730	14,590	14,725
Cash used					
Employees	8,843	9,942	10,555	10,707	10,823
Suppliers	3,314	3,419	3,044	2,887	2,700
Interest payments on lease liability	5	3	25	27	27
Net GST paid	-	-	-	-	-
Other operating payments	-	-	-	-	-
Total cash used	12,162	13,364	13,624	13,621	13,550
Net cash from (or used by) operating activities	918	1,075	1,106	969	1,175
INVESTING ACTIVITIES					
Cash received					
Other cash received	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	673	692	696	704	711
Total cash used	673	692	696	704	711
Net cash from (or used by) investing activities	(673)	(692)	(696)	(704)	(711)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	673	692	696	704	711
Total cash received	673	692	696	704	711
Cash used					
Lease principal repayments	701	722	833	894	908
Total cash used	701	722	833	894	908
Net cash from (or used by) financing activities	(28)	(30)	(137)	(190)	(197)
Net increase (or decrease) in cash held	217	353	273	75	267
Cash and cash equivalents at the beginning of the reporting period	663	880	1,233	1,506	1,581
Cash and cash equivalents at the end of the reporting period	880	1,233	1,506	1,581	1,848

Prepared on Australian Accounting Standards basis.

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)	673	692	696	704	711
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	673	692	696	704	711
Total new capital appropriations represented by:					
Purchase of non-financial assets	673	692	696	704	711
Total items	673	692	696	704	711
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ^(a)	673	692	696	704	711
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	673	692	696	704	711
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	673	692	696	704	711
Total cash used to acquire assets	673	692	696	704	711

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

^(a) 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	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	7,511	2,464	3,909	13,884
Gross book value - RoU	4,522	-	-	4,522
Accumulated depreciation/ amortisation and impairment	(2,038)	(1,708)	(3,909)	(7,655)
Accumulated depreciation/amortisation and impairment - RoU	(2,304)	-	-	(2,304)
Opening net book balance	7,691	756	-	8,447
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	-	-	-
By purchase - appropriation ordinary annual services	208	484	-	692
By purchase - RoU	-	-	-	-
Total additions	208	484	-	692
Other movements				
Depreciation/amortisation expense	(770)	(218)	-	(988)
Depreciation/amortisation expense – RoU	(722)	-	-	(722)
Total other movements	(1,492)	(218)	-	(1,710)
As at 30 June 2025				
Gross book value	7,719	2,948	3,909	14,576
Gross book value - RoU	4,522	-	-	4,522
Accumulated depreciation/amortisation and impairment	(2,808)	(1,926)	(3,909)	(8,643)
Accumulated depreciation/amortisation and impairment - RoU	(3,026)	-	-	(3,026)
Closing net book balance	6,407	1,022	-	7,429

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (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 ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	1,693,100	1,840,419	2,003,726	2,165,196	2,350,843
Grants	287	-	-	-	-
Employee benefits	2,327	3,670	3,809	3,954	4,104
Depreciation and amortisation	1,328	1,515	1,818	2,182	2,618
Total expenses administered on behalf of Government	1,697,042	1,845,604	2,009,353	2,171,332	2,357,565
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Sales of goods and services	1,696,517	1,845,070	2,008,808	2,170,775	2,356,995
Interest	3,769	6,776	5,648	4,688	4,146
Other non-tax revenue	525	534	545	557	570
Total non-taxation revenue	1,700,811	1,852,380	2,015,001	2,176,020	2,361,711
Total revenues administered on behalf of Government	1,700,811	1,852,380	2,015,001	2,176,020	2,361,711
Total income administered on behalf of Government	1,700,811	1,852,380	2,015,001	2,176,020	2,361,711

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (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 ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	247,228	262,977	263,462	263,462	263,462
Receivables	24,570	24,570	24,570	24,570	24,570
Investments	143,842	150,618	156,266	160,954	165,100
Total financial assets	415,640	438,165	444,298	448,986	453,132
Non-financial assets					
Property, plant and equipment	151	151	151	151	151
Intangibles	1,271	1,271	1,271	1,271	1,271
Inventories	120,681	132,424	132,424	132,424	132,424
Other	83,621	84,106	83,621	83,621	83,621
Total non-financial assets	205,724	217,952	217,467	217,467	217,467
Total assets administered on behalf of Government	621,364	656,117	661,765	666,453	670,599
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	59,534	65,327	65,327	65,327	65,327
Other	141,356	155,111	155,111	155,111	155,111
Total payables	200,890	220,438	220,438	220,438	220,438
Total liabilities administered on behalf of Government	200,890	220,438	220,438	220,438	220,438

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered 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					
Commonwealth contributions	525	534	545	557	570
State and territory contributions	1,705,933	1,858,825	2,008,808	2,170,775	2,356,995
Interest	3,769	6,776	5,648	4,688	4,146
Net GST received	188,940	200,496	220,523	238,165	-
Total cash received	1,899,167	2,066,631	2,235,524	2,414,185	2,361,711
Cash used					
Suppliers	1,697,173	1,846,854	2,003,241	2,165,196	2,350,843
Grant payments	287	-	-	-	-
Employees	2,327	3,670	3,809	3,954	4,104
Net GST paid	188,940	200,496	220,523	238,165	-
Total cash used	1,888,727	2,051,020	2,227,573	2,407,315	2,354,947
Net cash from (or used by) operating activities	10,440	15,611	7,951	6,870	6,764
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of investments	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of investments	3,769	6,776	5,648	4,688	4,146
Purchase of non-financial assets	-	1,515	1,818	2,182	2,618
Total cash used	3,769	8,291	7,466	6,870	6,764
Net cash from (or used by) investing activities	(3,769)	(8,291)	(7,466)	(6,870)	(6,764)
Net increase (or decrease) in cash held	6,671	7,320	485	-	-
Cash at beginning of reporting period	234,728	247,228	262,977	263,462	263,462
Cash from the OPA for:					
- special accounts	1,710,227	1,866,135	2,015,001	2,176,020	2,361,711
- appropriations	5,829	8,429	-	-	-
- GST appropriations	188,940	200,496	220,523	238,165	-
Cash to the OPA for:					
- special accounts	(1,710,227)	(1,866,135)	(2,015,001)	(2,176,020)	(2,361,711)
- GST appropriations	(188,940)	(200,496)	(220,523)	(238,165)	-
Cash at end of reporting period	247,228	262,977	263,462	263,462	263,462

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

Table 3.10: Schedule of administered capital budget statement (for the period ended 30 June)

This section is not applicable to the NBA.

Table 3.11: Statement of administered asset movements (Budget year 2024–25)

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	-	561	13,658	14,219
Gross book value - RoU	-	-	-	-
Accumulated depreciation/ amortisation and impairment	-	-	-	-
Accumulated depreciation/amortisation and impairment - RoU	-	(410)	(12,387)	(12,797)
Opening net book balance	-	151	1,271	1,422
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	-	-	-
By purchase - appropriation ordinary annual services	-	-	-	-
By purchase - internal resources	-	-	-	-
Total additions	-	-	-	-
Other movements				
Depreciation/amortisation expense	-	-	-	-
Depreciation/amortisation expense – RoU	-	-	-	-
Total other movements	-	-	-	-
As at 30 June 2025				
Gross book value	-	561	13,658	14,219
Gross book value - RoU	-	-	-	-
Accumulated depreciation/ amortisation and impairment	-	-	-	-
Accumulated depreciation/amortisation and impairment - RoU	-	(410)	(12,387)	(12,797)
Closing net book balance	-	151	1,271	1,422

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

National Health Funding Body

Entity resources and planned performance

National Health Funding Body

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National Health Funding Body

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The National Health Funding Body (NHFB) is responsible for improving transparency in public hospital funding in Australia. The NHFB's primary functions are to assist the Administrator of the National Health Funding Pool (the Administrator) in:

- calculating and advising the Commonwealth Treasurer of the Commonwealth's contribution to public hospital funding in each state and territory
- reconciling estimated and actual public hospital services, and adjusting Commonwealth payments
- undertaking funding integrity analysis to identify public hospital services that potentially received funding through other Commonwealth programs
- monitoring payments of Commonwealth, state and territory public hospital funding into the National Health Funding Pool (the Pool)
- making payments from the Pool to each Local Hospital Network
- reporting publically on funding, payments and services
- developing and providing rolling 3 year data plans to the Commonwealth, states and territories
- supporting additional funding streams to be transacted through the Pool.

The Administrator and the NHFB were established through the National Health Reform Agreement of August 2011.

The Administrator is independent of Commonwealth, state and territory governments. The functions of the Administrator are set out in the *National Health Reform Act 2011* and common provisions in relevant state and territory legislation. The NHFB is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of the NHFB, refer to the current Corporate Plan, available at: www.publichospitalfunding.gov.au

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: NHFB 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	4,183	4,183
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation	7,456	6,879
s74 retained revenue receipts ^(b)	-	-
Departmental Capital Budget ^(c)	-	-
Other services ^(d)		
Equity injection	-	-
Total departmental annual appropriations	7,456	6,879
Total departmental resourcing	11,639	11,062
Total resourcing for NHFB	11,639	11,062
	2023–24	2024–25
Average staffing level (number)	28	28

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 NHFB are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: NHFB 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)						
National Health Funding Body						
Departmental payments	1.1	-	(15)	(17)	(17)	(123)
Total payments		-	(15)	(17)	(17)	(123)

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) The NHFB is not the lead entity for this measure. NHFB 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 the NHFB can be found at:
www.publichospitalfunding.gov.au/publications/national-health-funding-body-corporate-plan-2023-24

The most recent Annual Performance Statements can be found at:
www.publichospitalfunding.gov.au/publications/national-health-funding-body-annual-report-2022-23

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Improve transparency of public hospital funding in Australia by supporting the obligations and responsibilities of the Administrator of the National Health Funding Pool through best practice administration of public hospital funding.

Program contributing to Outcome 1

Program 1.1: National Health Funding Pool Administration

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Australian Institute of Health and Welfare (AIHW)²
<p>Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community</p> <p>AIHW works with other national bodies on a range of National Health Reform Agreement-related activities, including hospital performance reporting and funding. This includes assisting and working with the NHFB and the Administrator to ensure an accurate and consistent approach to the provision of transparent information on Commonwealth, state and territory funding of the health system.</p>
Department of Health and Aged Care
<p>Program 1.1: Health Research, Coordination and Access</p> <p>Program 2.6: Health Benefit Compliance</p> <p>The Department of Health and Aged Care has policy responsibility for public and private hospital services, including the Commonwealth Government funding contribution for public hospital services. This includes policy responsibility for the Administrator and the NHFB.</p> <p>The Department of Health and Aged Care has lead responsibility for the integrity of health benefits claims and associated compliance activities. The Administrator and the NHFB will work with the Commonwealth, states and territories on data matching and the identification of potential duplicate payments through other Commonwealth-funded programs to ensure the same public hospital service is not funded twice.</p>
Department of the Treasury (Treasury)
<p>Program 1.5: Assistance to the States for Healthcare Services</p> <p>Treasury, on behalf of the Government, provides financial assistance to the states and territories to be spent in the delivery of health care services. Payments are transferred on the dates specified in the Intergovernmental Agreement on Federal Financial Relations.</p>
Independent Health and Aged Care Pricing Authority (IHACPA)³
<p>Program 1.1: Development of Pricing Advice and Annual Determinations</p> <p>IHACPA determines the National Efficient Price (NEP), the price applied to activity-based funded hospital services, and the National Efficient Cost (NEC), the price applied to block-funded hospital services. The NEP and the NEC serve as major determinants of the level of Commonwealth Government funding for public hospital services calculated by the Administrator.</p>

² Refer to the AIHW chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity.

³ Refer to the IHACPA chapter in these PB Statements for further information on the work of this entity.

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: National Health Funding Pool Administration					
Departmental expenses					
Departmental appropriation ^(a)	7,073	6,496	6,578	6,687	6,657
Expenses not requiring appropriation in the Budget year ^(b)	614	614	614	614	500
Operating deficit (surplus)	-	-	-	-	-
Total for Program 1.1	7,687	7,110	7,192	7,301	7,157
Total expenses for Outcome 1	7,687	7,110	7,192	7,301	7,157
	2023–24	2024–25			
Average staffing level (number)	28	28			

^(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 Improve transparency of public hospital funding in Australia by supporting the obligations and responsibilities of the Administrator of the National Health Funding Pool through best practice administration of public hospital funding.	
Program 1.1: National Health Funding Pool Administration The NHFB supports the Administrator of the National Health Funding Pool (the Administrator) in paying and reporting Commonwealth, state and territory funding for public hospital services – responsible for \$64 billion ⁴ a year. The NHFB ensures payments from the National Health Funding Pool are made in accordance with directions from the responsible state or territory minister, and are in line with the National Health Reform (NHR) Agreement and the Addendum to the NHR Agreement.	
Key Activities	<ol style="list-style-type: none">1. Accurate and timely calculation of Commonwealth funding contributions<ul style="list-style-type: none">- the Treasurer of the Commonwealth is advised by the Administrator in a timely manner- Commonwealth funding calculations are accurate- funding entitlements reconcile to actual services delivered- public hospital services are funded through the appropriate Commonwealth program.2. Best practice financial administration of the National Health Funding Pool<ul style="list-style-type: none">- payments to each Local Hospital Network (LHN) accord with directions from responsible State and Territory Ministers and Service Agreements- maintain the integrity of the Payments System in accordance with policies, plans and manuals.3. Effective reporting of public hospital funding<ul style="list-style-type: none">- ministers receive required information in a timely manner- monthly and annual reporting of funding, payments and services- quarterly and annual reporting of Commonwealth, State and Territory compliance with the Administrator's Data Plan.

⁴ National Health Funding Body Annual Report 2022–23.

Program 1.1: National Health Funding Pool Administration		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Accurate and timely calculation of Commonwealth funding contributions.	Accurate payment advice was provided to the Commonwealth Treasurer in line with the NHR Agreement and supporting policies.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Accurate payment advice is provided to the Commonwealth Treasurer in line with the NHR Agreement and supporting policies.
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: National Health Funding Pool Administration		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Best practice financial administration of the National Health Funding Pool.	All payments to each Local Hospital Network were made in alignment with directions from responsible state and territory ministers.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	All payments to each Local Hospital Network are made in alignment with directions from responsible state and territory ministers.
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: National Health Funding Pool Administration		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Effective reporting of public hospital funding.	100% of monthly and quarterly reports on public hospital payments and services were published within reporting timeframes.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	100% of monthly and quarterly reports on public hospital payments and services are published within reporting timeframes. ⁵
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		

⁵ Further information regarding reporting timeframes is published in the most recent NHFB Corporate Plan, available at: www.publichospitalfunding.gov.au/publications

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 NHFB.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

The NHFB's departmental appropriation is aligned to its statutory functions under the *National Health Reform Act 2011*, and the National Health Reform Agreement (the Agreement).

The NHFB's primary function is to support the obligations and responsibilities of the Administrator of the National Health Funding Pool. The NHFB's departmental appropriation is allocated to fund employees and suppliers to carry out the Administrator's obligations under the Agreement.

Balance Sheet

Assets and liabilities are expected to remain stable over the Budget and forward years.

Cash Flow

Cash flows are consistent with projected income and expenses and capital expenditure.

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	4,540	4,231	4,331	4,431	4,521
Supplier expenses	2,624	2,356	2,338	2,347	2,227
Depreciation and amortisation	516	516	516	516	402
Interest on RoU	7	7	7	7	7
Total expenses	7,687	7,110	7,192	7,301	7,157
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	-	-	-	-	-
Total revenue	-	-	-	-	-
Gains					
Other	98	98	98	98	98
Total gains	98	98	98	98	98
Total own-source revenue	98	98	98	98	98
Net cost of (contribution by) services	7,589	7,012	7,094	7,203	7,059
Revenue from Government	7,456	6,879	6,961	7,070	7,040
Surplus (Deficit)	(133)	(133)	(133)	(133)	(19)
Surplus (Deficit) attributable to the Australian Government	(133)	(133)	(133)	(133)	(19)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	(133)	(133)	(133)	(133)	(19)

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	(133)	(133)	(133)	(133)	(19)
plus non-appropriated expenses					
depreciation and amortisation expenses	153	153	153	153	39
plus depreciation and amortisation expenses for RoU	363	363	363	363	363
less lease principal repayments	(383)	(383)	(383)	(383)	(383)
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	39	39	39	39	39
Trade and other receivables	4,190	4,190	4,190	4,190	4,190
Total financial assets	4,229	4,229	4,229	4,229	4,229
Non-financial assets					
Intangibles	498	345	192	39	-
Land and buildings	525	162	1,948	1,585	1,222
Other	50	50	50	50	50
Total non-financial assets	1,073	557	2,190	1,674	1,272
Total assets	5,302	4,786	6,419	5,903	5,501
LIABILITIES					
Payables					
Suppliers	238	238	238	238	238
Other payables	170	170	170	170	170
Total payables	408	408	408	408	408
Interest bearing liabilities					
Leases	572	189	1,955	1,572	1,189
Total interest bearing liabilities	572	189	1,955	1,572	1,189
Provisions					
Employees	1,184	1,184	1,184	1,184	1,184
Other	11	11	11	11	11
Total provisions	1,195	1,195	1,195	1,195	1,195
Total liabilities	2,175	1,792	3,558	3,175	2,792
Net Assets	3,127	2,994	2,861	2,728	2,709
EQUITY					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	3,127	2,994	2,861	2,728	2,709
Total equity	3,127	2,994	2,861	2,728	2,709

Prepared on Australian Accounting Standards basis.

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

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	3,127	-	-	3,127
Surplus (deficit) for the period	(133)	-	-	(133)
Capital budget - Bill 1 (DCB)	-	-	-	-
Estimated closing balance as at 30 June 2025	2,994	-	-	2,994

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	7,456	6,879	6,961	7,070	7,040
Net GST received	206	211	215	-	-
Other s74 receipts	-	-	-	-	-
Total cash received	7,662	7,090	7,176	7,070	7,040
Cash used					
Employees	4,540	4,231	4,331	4,431	4,521
Interest payment on lease liability	7	7	7	7	7
Suppliers	2,732	2,469	2,455	2,249	2,129
Return to OPA	-	-	-	-	-
Total cash used	7,279	6,707	6,793	6,687	6,657
Net cash from (or used by) operating activities	383	383	383	383	383
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from (or used by) investing activities	-	-	-	-	-
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Lease principal repayments	383	383	383	383	383
Total cash used	383	383	383	383	383
Net cash from (or used by) financing activities	(383)	(383)	(383)	(383)	(383)
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	39	39	39	39	39
Cash and cash equivalents at the end of the reporting period	39	39	39	39	39

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)

This section is not applicable to the NHFB.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	-	-	2,444	2,444
Gross book value - RoU	2,159	-	-	2,159
Accumulated depreciation/ amortisation and impairment	-	-	(1,946)	(1,946)
Accumulated depreciation/amortisation and impairment - RoU	(1,634)	-	-	(1,634)
Opening net book balance	525	-	498	1,023
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - internal resources	-	-	-	-
Total additions	-	-	-	-
Other movements				
Depreciation/amortisation expense	-	-	(153)	(153)
Depreciation/amortisation expense – RoU	(363)	-	-	(363)
Total other movements	(363)	-	(153)	(516)
As at 30 June 2025				
Gross book value	-	-	2,444	2,444
Gross book value - RoU	2,159	-	-	2,159
Accumulated depreciation/ amortisation and impairment	-	-	(2,099)	(2,099)
Accumulated depreciation/amortisation and impairment - RoU	(1,997)	-	-	(1,997)
Closing net book balance	162	-	345	507

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

National Health and Medical Research Council

Entity resources and planned performance

National Health and Medical Research Council

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National Health and Medical Research Council

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The National Health and Medical Research Council (NHMRC) is the Australian Government's key entity for managing investment in health and medical research. NHMRC is also responsible for developing evidence-based health advice for the Australian community, health professionals and governments, and for promoting the highest standards of ethics and integrity in health and medical research.

NHMRC continues to support high quality research through its grant program, which encourages innovation in research and provides opportunities for talented researchers at all career stages. This work is facilitated by NHMRC's modern grants management solution, Sapphire, which has streamlined the application, peer review assessment and grant management processes.

NHMRC continues to support the Department of Health and Aged Care with the delivery of the Medical Research Future Fund (MRFF) grant opportunities. NHMRC and the Department are also progressing work to improve alignment and coordination between the MRFF and NHMRC's grant program, delivered through the Medical Research Endowment Account (MREA), as well as commencing work together towards the Department's delivery of a National Strategy for Health and Medical Research.

NHMRC's work also facilitates and promotes the translation of evidence from health and medical research into practices, policies and products designed to prevent and treat illness and improve the health of the Australian community. NHMRC's guidelines and advice support states and territories in achieving consistent standards in public and environmental health.

The role and functions of NHMRC are set out in the *National Health and Medical Research Council Act 1992*. NHMRC also has statutory obligations under the *Prohibition of Human Cloning for Reproduction Act 2002*, the *Research Involving Human Embryos Act 2002*, and the *Medical Research Future Fund Act 2015*. NHMRC is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of the NHMRC, refer to the current Corporate Plan, available at: www.nhmrc.gov.au/about-us/corporate-plans-and-annual-reports

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: NHMRC 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	349	349
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation	46,414	38,248
s74 retained revenue receipts ^(b)	13,100	12,620
Departmental Capital Budget ^(c)	185	190
Other services ^(d)		
Equity injection	-	-
Total departmental annual appropriations	59,699	51,058
Total departmental resourcing for NHMRC	60,048	51,407

Table 1.1: NHMRC resource statement – Budget estimates for 2024–25 as at Budget May 2024 (continued)

	2023–24 Estimated actual \$'000	2024–25 Estimate \$'000
ADMINISTERED		
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	923,780	953,872
Other services ^(d)		
Administered assets and liabilities	-	-
Total administered annual appropriations	923,780	953,872
Special accounts ^(e)		
Opening balance	329,746	304,518
Appropriation receipts	910,652	940,330
Appropriation receipts - other entities ^(f)	-	-
Non-appropriation receipts	10,000	10,000
Total special accounts	1,250,398	1,254,848
Total administered resourcing	2,174,178	2,208,720
Less appropriations drawn from annual or special appropriations above and credited to special accounts ^(g)	(910,652)	(940,330)
Total administered resourcing	1,263,526	1,268,390
Total resourcing for NHMRC	1,323,574	1,319,797
	2023–24	2024–25
Average staffing level (number)	205	205

All figures are GST exclusive.

^(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.

^(e) For further information on special appropriations and special accounts, please refer to *Budget Paper No. 4 - Agency Resourcing*. Also see Table 2.1 within this chapter for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

^(f) Appropriation receipts from the Department of Health and Aged Care.

^(g) Appropriation receipts included above.

1.3 Budget measures

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

Table 1.2: NHMRC 2024–25 Budget measures

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

		2023–24	2024–25	2025–26	2026–27	2027–28
Program		\$'000	\$'000	\$'000	\$'000	\$'000
Portfolio Administrative Matters ^(a)						
National Health and Medical Research Council						
Departmental payments	1.1	9,000	-	-	-	-
Total payments		9,000	-	-	-	-
Savings from External Labour - extension ^(a)						
National Health and Medical Research Council						
Departmental payments	1.1	-	(102)	(112)	(114)	(827)
Total payments		-	(102)	(112)	(114)	(827)

^(a) NHMRC is not the lead entity for this measure. NHMRC 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 and Annual Performance Statements for the NHMRC can be found at: www.nhmrc.gov.au/about-us/corporate-plans-and-annual-reports

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Improved health and medical knowledge, including through funding research, translating research findings into evidence-based clinical practice, administering legislation governing research, issuing guidelines and advice for ethics in health and the promotion of public health.

Program contributing to Outcome 1

Program 1.1: Health and Medical Research

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Department of Health and Aged Care
Program 1.1: Health Research, Coordination and Access
Program 1.8: Health Protection, Emergency Response and Regulation
The Department of Health and Aged Care contributes to health and medical research through the Medical Research Future Fund, which will support the sustainability of the health system into the future, and drive further medical innovation (1.1).
The Department of Health and Aged Care contributes to the promotion of public health through the Chief Medical Officer and the Office of Health Protection and Response, which coordinates national health protection policy and response (1.8).

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: Health and Medical Research					
Administered expenses					
Ordinary annual services ^(a)	923,780	953,872	974,889	993,785	1,013,661
to Medical Research Endowment Account	(910,652)	(940,330)	(961,099)	(979,749)	(999,346)
Special accounts					
Medical Research Endowment Account	945,880	984,155	1,001,508	999,772	1,030,243
Departmental expenses					
Departmental appropriation ^(b)	57,149	48,384	48,899	49,617	49,332
Expenses not requiring appropriation in the Budget year ^(c)	5,717	5,682	5,408	5,323	5,207
Operating deficit (surplus)	-	-	-	-	-
Total for Program 1.1	1,021,874	1,051,763	1,069,605	1,068,748	1,099,097
Total expenses for Outcome 1	1,021,874	1,051,763	1,069,605	1,068,748	1,099,097

	2023–24	2024–25
Average staffing level (number)	205	205

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

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

^(c) 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 Improved health and medical knowledge, including through funding research, translating research findings into evidence-based clinical practice, administering legislation governing research, issuing guidelines and advice for ethics in health and the promotion of public health.	
Program 1.1: Health and Medical Research The Australian Government, through NHMRC, aims to: <ul style="list-style-type: none">• create knowledge and build research capability through investment in the highest quality health and medical research, and the best researchers (Investment)• drive the translation of health and medical research into public policy, health systems and clinical practice, and support the commercialisation of research discoveries (Translation)• maintain a strong integrity framework underpinning rigorous and ethical research, and promoting community trust (Integrity).	
Key Activities	<ul style="list-style-type: none">• Investment:<ul style="list-style-type: none">– fund the best researchers and research to meet Australia's diverse health and medical research needs, and invest in innovative and collaborative research projects– fund research to improve health outcomes for First Nations Australians, and build and strengthen Aboriginal and Torres Strait Islander health researcher capacity.• Translation:<ul style="list-style-type: none">– develop and update guidelines in public and environmental health and clinical practice to support consistent standards and clinical, policy and regulatory decisions– drive translation of evidence into innovative and evidence-based health care and public health policy.• Integrity:<ul style="list-style-type: none">– promote the highest standards of research quality and integrity, including engaging with the research sector on good practice and maintaining key statements, codes and human research and ethics guidelines– administer the <i>Research Involving Human Embryos Act 2002</i> and the <i>Prohibition of Human Cloning for Reproduction Act 2002</i>, as amended by the <i>Mitochondrial Donation Law Reform (Maeve's Law) Act 2022</i>, through the work of the Embryo Research Licensing Committee.

Program 1.1: Health and Medical Research		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Research grants in basic science, clinical medicine, public health and health services research meet the health needs of Australians, and include national, state and territory and community priorities.	Grants were awarded based on expert peer review across the full spectrum of health and medical research areas, and focus on achieving better health outcomes ² . More than 5% of NHMRC's annual research grant budget was expended and awarded on research that will provide better health outcomes for Aboriginal and Torres Strait Islander people.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Grants are awarded based on expert peer review across the full spectrum of health and medical research areas, and focus on achieving better health outcomes ³ . More than 5% of NHMRC's annual research grant budget is expended/awarded on research that will provide better health outcomes for Aboriginal and Torres Strait Islander people.
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

² Further details, including a breakdown of research funding awarded, will be published in the NHMRC Annual Report 2023–24.

³ This target assesses the distribution of NHMRC grant expenditure and of new grants awarded.

Program 1.1: Health and Medical Research		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Support an Australian health system that is research-led, evidence-based, efficient and sustainable.	<p>NHMRC has approved or expects to approve the following clinical practice guidelines developed by third parties:</p> <ul style="list-style-type: none"> • National Guideline for the Assessment and Diagnosis of Autism in Australia 2023 • Updates to the Australian Evidence-Based Clinical Guidelines for Diabetes • Clinical Practice Guidelines for the Prevention, Early Detection and Management of Colorectal Cancer: Population Screening and Risk and Screening Based on Family History • International Evidence Based Guideline for the Assessment and Management of Polycystic Ovary Syndrome 2023 • Update to the Australian Living Guideline for the Management of Juvenile Idiopathic Arthritis • Australian Immunisation Handbook – Human Papillomavirus Chapter • Update to the Australian Living Guideline for the Pharmacological Management of Inflammatory Arthritis • New and updated recommendations for the Australian Guidelines for the Care of People with COVID-19 • Society of Obstetric Medicine Australia and New Zealand Guideline for the Management of Hypertensive Disorders of Pregnancy 2023 • Guidelines for Care Around Stillbirth and Neonatal Death • Updates to the Clinical Guidelines for Stroke Management • Australian Clinical Guideline for Physical Rehabilitation and Mobilisation in Adult Intensive Care Units • Update to the Australian Pregnancy Care Guidelines (on track) • Australian Postnatal Care Guidelines (on track) • Australian Immunisation Handbook – mpox Chapter (on track) • Australian Physical Activity Clinical Practice Guideline for People with Moderate to Severe Traumatic Brain Injury (on track)

		<ul style="list-style-type: none"> • Australian Evidence-Based Guideline for unexplained infertility (on track) • Guideline for Growth, Health and Developmental Follow-Up for Children Born Very Preterm (on track) • Fetal Alcohol Spectrum Disorder guidelines (on track). <p>NHMRC has developed and/or is developing the following public and environmental health guidelines:</p> <ul style="list-style-type: none"> • Review of 2013 <i>Australian Dietary Guidelines</i> (in progress) • Evidence evaluations of 16 natural therapies excluded from private health insurance rebates on 1 April 2019 (excluded natural therapies) (in progress) • Nutrient Reference Values (NRVs) for Australia and New Zealand – priority rolling review 2006 NRVs (Sodium, Iodine and Selenium in progress) • <i>Australian Drinking Water Guidelines</i> – consequential edits resulting from publication of microbial health-based targets (to be published March 2024) • <i>Australian drinking water guidelines</i>: public health advice for lead substitutes in plumbing products (in progress) • <i>Australian Drinking Water Guidelines</i>: review of existing PFAS guideline values (in progress) • Review of <i>Guidelines for Managing Risks from Recreational Water</i> (in progress) • Staying Healthy: Preventing Infectious Diseases in Early Childhood Education and Care Services (6th Edition) (in progress).
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Develop and/or approve public and environmental health and clinical practice guidelines.
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: Health and Medical Research		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Research is conducted responsibly, ethically and with integrity in Australia.	Research integrity matters were managed appropriately by administering institutions in line with the requirements of the <i>Australian Code for the Responsible Conduct of Research</i> . ⁴
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	Research integrity matters are managed appropriately by administering institutions in line with the requirements of the <i>Australian Code for the Responsible Conduct of Research</i> .
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		

⁴ Further details, including the results of the 2023 Institutional Annual Compliance Report (not yet available) and reviews by the Australian Research Integrity Committee, will be published in the NHMRC Annual Report 2023–24.

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 NHMRC.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement (showing net cost of services)

Revenue and expenditure for 2024–25 is expected to be in line with Government forecasts, with employee expenses to be 57% of total expenditure.

Balance Sheet

Assets and Liabilities are expected to remain stable across the Budget and forward years.

Administered Resources

The Administered accounts are used as a mechanism to transfer the majority of funds to NHMRC's Special Account (Medical Research Endowment Account). In 2024–25 the transfer to the Special Account is expected to be \$940 million.

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	29,439	30,557	31,596	32,608	33,585
Supplier expenses	27,453	17,598	17,103	16,840	15,609
Depreciation and amortisation	5,825	5,790	5,516	5,431	5,315
Interest on RoU	149	121	92	61	30
Other	-	-	-	-	-
Total expenses	62,866	54,066	54,307	54,940	54,539
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	13,100	12,620	12,620	12,620	12,620
Total revenue	13,100	12,620	12,620	12,620	12,620
Gains					
Other	108	108	108	108	108
Total gains	108	108	108	108	108
Total own-source income	13,208	12,728	12,728	12,728	12,728
Net cost of (contribution by) services	49,658	41,338	41,579	42,212	41,811
Revenue from Government	46,414	38,248	38,813	39,581	39,296
Surplus (deficit)	(3,244)	(3,090)	(2,766)	(2,631)	(2,515)
Surplus (deficit) attributable to the Australian Government	(3,244)	(3,090)	(2,766)	(2,631)	(2,515)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(3,244)	(3,090)	(2,766)	(2,631)	(2,515)

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	(3,244)	(3,090)	(2,766)	(2,631)	(2,515)
plus non-appropriated expenses					
depreciation and amortisation expenses	3,077	3,220	3,084	2,999	2,883
plus depreciation and amortisation expenses for RoU	2,748	2,570	2,432	2,432	2,432
less lease principal repayments	(2,581)	(2,700)	(2,750)	(2,800)	(2,800)
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	349	349	349	349	349
Receivables	617	617	617	617	617
Total financial assets	966	966	966	966	966
Non-financial assets					
Property, plant and equipment	1,957	1,546	1,181	889	709
Land and buildings	10,868	8,310	5,878	3,446	1,014
Inventories	54	54	54	54	54
Intangibles	22,533	19,902	17,375	14,862	12,354
Other	2,137	2,137	2,137	2,137	2,137
Total non-financial assets	37,549	31,949	26,625	21,388	16,268
Total assets	38,515	32,915	27,591	22,354	17,234
LIABILITIES					
Payables					
Suppliers	4,415	4,415	4,415	4,415	4,415
Other payables	3,015	3,015	3,015	3,015	3,015
Total payables	7,430	7,430	7,430	7,430	7,430
Interest bearing liabilities					
Leases	12,224	9,524	6,774	3,974	1,174
Total interest bearing liabilities	12,224	9,524	6,774	3,974	1,174
Provisions					
Employees	7,557	7,557	7,557	7,557	7,557
Total provisions	7,557	7,557	7,557	7,557	7,557
Total liabilities	27,211	24,511	21,761	18,961	16,161
Net Assets	11,304	8,404	5,830	3,393	1,073
EQUITY					
Contributed equity	17,386	17,576	17,768	17,962	18,157
Reserves	1,367	1,367	1,367	1,367	1,367
Retained surpluses or (accumulated deficits)	(7,449)	(10,539)	(13,305)	(15,936)	(18,451)
Total equity	11,304	8,404	5,830	3,393	1,073

Prepared on Australian Accounting Standards basis.

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

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	(7,449)	1,367	17,386	11,304
Surplus (deficit) for the period	(3,090)	-	-	(3,090)
Capital budget - Bill 1 (DCB)	-	-	190	190
Estimated closing balance as at 30 June 2025	(10,539)	1,367	17,576	8,404

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					
Goods and services	13,100	12,620	12,620	12,620	12,620
Appropriations	46,414	38,248	38,813	39,581	39,296
Net GST received	-	-	-	-	-
Total cash received	59,514	50,868	51,433	52,201	51,916
Cash used					
Employees	29,439	30,557	31,596	32,608	33,585
Suppliers	27,345	17,490	16,995	16,732	15,501
Cash to the OPA	-	-	-	-	-
Interest payments on lease liability	149	121	92	61	30
Total cash used	56,933	48,168	48,683	49,401	49,116
Net cash from (or used by) operating activities	2,581	2,700	2,750	2,800	2,800
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	185	190	192	194	195
Total cash used	185	190	192	194	195
Net cash from (or used by) investing activities	(185)	(190)	(192)	(194)	(195)
FINANCING ACTIVITIES					
Cash received					
Equity injections - Bill 2	-	-	-	-	-
Capital budget - Bill 1 (DCB)	185	190	192	194	195
Total cash received	185	190	192	194	195
Cash used					
Lease principal repayments	2,581	2,700	2,750	2,800	2,800
Total cash used	2,581	2,700	2,750	2,800	2,800
Net cash from (or used by) financing activities	(2,396)	(2,510)	(2,558)	(2,606)	(2,605)
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	349	349	349	349	349
Cash and cash equivalents at the end of the reporting period	349	349	349	349	349

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)	185	190	192	194	195
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	185	190	192	194	195
Total new capital appropriations represented by:					
Purchase of non-financial assets	185	190	192	194	195
Total items	185	190	192	194	195
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded by capital appropriation - DCB ^(b)	185	190	192	194	195
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	185	190	192	194	195
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	185	190	192	194	195
Total cash used to acquire assets	185	190	192	194	195

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	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	-	4,747	38,000	42,747
Gross book value - RoU	23,431	707	-	24,138
Accumulated depreciation/amortisation and impairment	-	(2,726)	(15,467)	(18,193)
Accumulated depreciation/amortisation and impairment - RoU	(12,563)	(771)	-	(13,334)
Opening net book balance	10,868	1,957	22,533	35,358
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services	-	190	-	190
By purchase - RoU	-	-	-	-
Total additions	-	190	-	190
Other movements				
Depreciation/amortisation expense	-	(589)	(2,631)	(3,220)
Depreciation/amortisation expense - RoU	(2,558)	(12)	-	(2,570)
Other movements	-	-	-	-
Total other movements	(2,558)	(601)	(2,631)	(5,790)
As at 30 June 2025				
Gross book value	-	4,937	38,000	42,937
Gross book value - RoU	23,431	707	-	24,138
Accumulated depreciation/amortisation and impairment	-	(3,315)	(18,098)	(21,413)
Accumulated depreciation/amortisation and impairment - RoU	(15,121)	(783)	-	(15,904)
Closing net book balance	8,310	1,546	19,902	29,758

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use Asset

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (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 ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants – MREA	945,880	984,155	1,001,508	999,772	1,030,243
Suppliers	13,128	13,542	13,790	14,036	14,315
Total expenses administered on behalf of Government	959,008	997,697	1,015,298	1,013,808	1,044,558
REVENUES ADMINISTERED ON BEHALF OF GOVERNMENT					
Recoveries	5,000	5,000	5,000	5,000	5,000
Sales of goods and services	5,000	5,000	5,000	5,000	5,000
Total income administered on behalf of Government	10,000	10,000	10,000	10,000	10,000

Prepared on Australian Accounting Standards basis.

MREA = Medical Research Endowment Account

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (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 ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	304,518	270,693	240,284	230,261	209,364
Receivables	1,045	1,045	1,045	1,045	1,045
Total financial assets	305,563	271,738	241,329	231,306	210,409
Non-Financial assets					
Prepayments	705	705	705	705	705
Total financial assets	705	705	705	705	705
Total assets administered on behalf of Government	306,268	272,443	242,034	232,011	211,114
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Grants	5,401	5,401	5,401	5,401	5,401
Suppliers	7,927	7,927	7,927	7,927	7,927
Other	205	205	205	205	205
Total payables	13,533	13,533	13,533	13,533	13,533
Total liabilities administered on behalf of Government	13,533	13,533	13,533	13,533	13,533

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered 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					
Cash received – other	10,000	10,000	10,000	10,000	10,000
Net GST received	26,000	26,000	26,000	26,000	26,000
Total cash received	36,000	36,000	36,000	36,000	36,000
Cash used					
Grant payments	945,880	984,155	1,001,508	999,772	1,030,243
Suppliers	13,128	13,542	13,790	14,036	14,315
Net GST paid	26,000	26,000	26,000	26,000	26,000
Total cash used	985,008	1,023,697	1,041,298	1,039,808	1,070,558
Net cash from (or used by) operating activities	(949,008)	(987,697)	(1,005,298)	(1,003,808)	(1,034,558)
Net increase (or decrease) in cash held	(949,008)	(987,697)	(1,005,298)	(1,003,808)	(1,034,558)
Cash at beginning of reporting period	329,746	304,518	270,693	240,284	230,261
Cash from the OPA for:					
- appropriations	923,780	953,872	974,889	993,785	1,013,661
Cash at end of reporting period	304,518	270,693	240,284	230,261	209,364

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

National Mental Health Commission

Entity resources and planned performance

National Mental Health Commission

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National Mental Health Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The National Mental Health Commission (NMHC) supports accountability and transparency and monitors the impact of all governments' policies and investments in the mental health and suicide prevention systems.

The NMHC achieves this through actively monitoring the cross-sectoral policies, programs, services and systems that support mental health and wellbeing in Australia; impartially and objectively reporting on their effectiveness and on the impact of government policies and investment on that effectiveness; and providing impartial, practical and evidence-based advice to the Australian Government on national approaches to system improvements and how to cultivate the mental health and wellbeing of the Australian community.

This key monitoring, reporting and advising activity supports the Australian Government to deliver an efficient, integrated and sustainable mental health and suicide prevention system to improve mental health and wellbeing outcomes for Australians and help prevent suicide.

While functionally part of the health and aged care portfolio, the NMHC takes a cross-sectoral perspective on monitoring and reporting on the policy, programs, services and systems that support better mental health and wellbeing in Australia.

This perspective enables the NMHC to facilitate collaboration across all sectors to promote mental health and wellbeing, and prevent mental illness and suicide. This includes engaging across the health, housing, human services, income support, justice, education, employment, defence and veterans' affairs sectors and the broader system to maximise outcomes and integrate service provision and system reform.

The National Suicide Prevention Office (NSPO) within the NMHC leads a national whole-of-governments approach to suicide prevention. The NSPO is building capability by focusing on national strategic priorities, data collection and analysis, establishing national outcomes, and working collaboratively with state and territory jurisdictions to coordinate regional and local initiatives and implementation.

The NMHC is an executive agency under the *Public Service Act 1999* and is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of the NMHC, refer to the current Corporate Plan, available at: www.mentalhealthcommission.gov.au/about/planning-and-performance

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: NMHC 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	2,607	-
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation	11,122	2,845
s74 retained revenue receipts ^(b)	285	321
Departmental Capital Budget ^(c)	25	6
Other services ^(d)		
Equity injection	-	-
Total departmental annual appropriations	11,432	3,172
Total departmental resourcing	14,039	3,172

Table 1.1: NMHC resource statement – Budget estimates for 2024–25 as at Budget May 2024 (continued)

	2023–24 Estimated actual \$'000	2024–25 Estimate \$'000
ADMINISTERED		
Prior year appropriation available	8	-
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	5,783	1,494
Other services ^(d)		
Administered assets and liabilities	-	-
Total administered annual appropriations	5,783	1,494
Total administered resourcing	5,791	1,494
Total resourcing for NHMC	19,830	4,666
	2023–24	2024–25
Average staffing level (number)	47	44

All figures are GST exclusive.

^(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 NMHC are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: NMHC 2024–25 Budget measures

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

		2023–24	2024–25	2025–26	2026–27	2027–28
Program		\$'000	\$'000	\$'000	\$'000	\$'000
Portfolio Administrative Matters ^(a)						
National Mental Health Commission						
Administered payments	1.1	-	(4,475)	(6,093)	(6,245)	(6,318)
Departmental payments	1.1	-	(8,213)	(11,070)	(11,333)	(11,459)
Total payments		-	(12,688)	(17,163)	(17,578)	(17,777)

^(a) The National Mental Health Commission is not the lead entity for this measure. The National Mental Health Commission 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 and Annual Performance Statements for the NMHC can be found at: www.mentalhealthcommission.gov.au/about/governance/planning-and-performance

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Provide expert advice to the Australian Government and cross-sectoral leadership on the policy, programs, services and systems that support mental health in Australia, including through administering the Annual National Report Card on Mental Health and Suicide Prevention, undertaking performance monitoring and reporting, and engaging consumers and carers.

Program contributing to Outcome 1

Program 1.1: National Mental Health Commission

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Department of Health and Aged Care
Program 1.2: Mental Health
The Department of Health and Aged Care has strategic policy responsibility for developing a more efficient, integrated and sustainable mental health and suicide prevention system.

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: National Mental Health Commission					
Administered expenses					
Ordinary annual services ^(a)	5,783	1,494	-	-	-
Departmental expenses					
Departmental appropriation ^(b)	10,339	2,619	-	-	-
Expenses not requiring appropriation in the Budget year ^(c)	1,198	283	-	-	-
Operating deficit (surplus)	-	-	-	-	-
Total for Program 1.1	17,320	4,396	-	-	-
Total expenses for Outcome 1	17,320	4,396	-	-	-

	2023–24	2024–25
Average staffing level (number)	47	44

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

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

^(c) 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 expert advice to the Australian Government and cross-sectoral leadership on the policy, programs, services and systems that support mental health in Australia, including through administering the Annual National Report Card on Mental Health and Suicide Prevention, undertaking performance monitoring and reporting, and engaging consumers and carers.	
Program 1.1: National Mental Health Commission The NMHC continues to increase accountability and transparency in mental health and wellbeing, and suicide prevention, through monitoring and reporting on investment in mental health and suicide prevention, and the provision of policy advice to the Australian Government. The NSPO within the NMHC continues to develop a National Suicide Prevention Strategy and a national outcomes framework for suicide prevention.	
Key Activities²	<ul style="list-style-type: none">• Increase transparency and accountability by monitoring the impact of all government's policies and investments in the mental health and suicide prevention system; impartially reporting on performance of the mental health and suicide prevention system, and the progress of reforms, to improve mental health, wellbeing and suicide prevention outcomes; and providing evidence-based mental health and suicide prevention advice to the Government to develop and promote national approaches to system improvement and investment.• Deliver the National Suicide Prevention Strategy to the Government and develop a national outcomes framework for suicide prevention.

² Refers to updated key activities that will be reflected in the Commission's 2024–25 Corporate Plan.

Program 1.1: National Mental Health Commission		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	The Annual National Report Card is published annually by the end of June.	The Annual National Report Card will be released by June.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	As per 2023–24
Forward Estimates 2025–28	As per 2024–25	As per 2024–25

Program 1.1: National Mental Health Commission		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Delivery of the National Suicide Prevention Strategy.	Strategy released for public consultation in 2023–24.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	Development of the national outcomes framework for suicide prevention.	National outcomes framework for suicide prevention design phase to be completed mid-2025.
Forward Estimates 2025–28	National outcomes framework for suicide prevention operationalised.	Framework is operationalised.
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 NMHC.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

The functions, resources, and associated appropriations for the NMHC will transfer into the Department of Health and Aged Care from 1 October 2024. The Budget provides for appropriation and related expenditure for the NMHC for the period 1 July to 30 September 2024 only. Table 3.1 refers.

Balance Sheet

The assets and liabilities for the NMHC will transfer into the Department of Health and Aged Care from 1 October 2024. Table 3.2 refers.

Administered Resources

Schedule of budgeted income and expense administered on behalf of Government

Administered funding for NMHC programs will continue until 30 September 2024.

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	5,963	1,492	-	-	-
Supplier expenses	4,376	1,130	-	-	-
Depreciation and amortisation	1,165	275	-	-	-
Interest on RoU	33	5	-	-	-
Loss on sale of assets	-	-	-	-	-
Total expenses	11,537	2,902	-	-	-
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	285	34	-	-	-
Total revenue	285	34	-	-	-
Gains					
Other	33	8	-	-	-
Total gains	33	8	-	-	-
Total own-source income	318	42	-	-	-
Net cost of (contribution by) services	11,219	2,860	-	-	-
Revenue from Government	11,122	2,845	-	-	-
Surplus (deficit)	(97)	(15)	-	-	-
Surplus (deficit) attributable to the Australian Government	(97)	(15)	-	-	-
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	(97)	(15)	-	-	-

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	(97)	(15)	-	-	-
plus non-appropriated expenses					
depreciation and amortisation expenses	53	13	-	-	-
plus depreciation and amortisation expenses for RoU	1,112	262	-	-	-
less lease principal repayments	(1,068)	(260)	-	-	-
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	454	-	-	-	-
Receivables	2,764	-	-	-	-
Total financial assets	3,218	-	-	-	-
Non-financial assets					
Land and buildings	2,104	-	-	-	-
Property, plant and equipment	58	-	-	-	-
Intangibles	1	-	-	-	-
Prepayments	85	-	-	-	-
Total non-financial assets	2,248	-	-	-	-
Total assets	5,466	-	-	-	-
LIABILITIES					
Payables					
Suppliers	1,242	-	-	-	-
Other payables	196	-	-	-	-
Total payables	1,438	-	-	-	-
Interest bearing liabilities					
Leases	1,813	-	-	-	-
Total interest bearing liabilities	1,813	-	-	-	-
Provisions					
Employees	1,558	-	-	-	-
Other provisions	-	-	-	-	-
Total provisions	1,558	-	-	-	-
Total liabilities	4,809	-	-	-	-
Net Assets	657	-	-	-	-
EQUITY					
Contributed equity	709	-	-	-	-
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	(52)	-	-	-	-
Total equity	657	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	104	-	709	813
Surplus (deficit) for the period	(15)	-	-	(15)
Capital budget - Bill 1 (DCB)	-	-	6	6
Equity injections - Bill 2	-	-	-	-
Restructuring	(89)	-	(715)	(804)
Estimated closing balance as at 30 June 2025	-	-	-	-

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					
Goods and services	285	34	-	-	-
Appropriations	11,122	2,845	-	-	-
Total cash received	11,407	2,879	-	-	-
Cash used					
Employees	5,963	1,492	-	-	-
Suppliers	4,343	1,122	-	-	-
Cash to the OPA	-	-	-	-	-
Interest payments on lease liability	33	5	-	-	-
Total cash used	10,339	2,619	-	-	-
Net cash from (or used by) operating activities	1,068	260	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	25	6	-	-	-
Total cash used	25	6	-	-	-
Net cash from (or used by) investing activities	(25)	(6)	-	-	-
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	25	6	-	-	-
Equity injections - Bill 2	-	-	-	-	-
Total cash received	25	6	-	-	-
Cash used					
Lease principal repayments	1,068	260	-	-	-
Cash transferred due to restructuring	-	454	-	-	-
Total cash used	1,068	714	-	-	-
Net cash from (or used by) financing activities	(1,043)	(708)	-	-	-
Net increase (or decrease) in cash held	-	(454)	-	-	-
Cash and cash equivalents at the beginning of the reporting period	454	454	-	-	-
Cash and cash equivalents at the end of the reporting period	454	-	-	-	-

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)	25	6	-	-	-
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	25	6	-	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	25	6	-	-	-
Total items	25	6	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded by capital appropriation - DCB ^(b)	25	6	-	-	-
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	25	6	-	-	-
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	25	6	-	-	-
Total cash used to acquire assets	25	6	-	-	-

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

^(a) Includes both current Bill 2, 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	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	771	189	25	985
Gross book value - RoU	6,261	-	-	6,261
Accumulated depreciation/amortisation and impairment	(421)	(131)	(24)	(576)
Accumulated depreciation/amortisation and impairment - RoU	(4,507)	-	-	(4,507)
Opening net book balance	2,104	58	1	2,163
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	-	-	-
By purchase - appropriation ordinary annual services	-	6	-	6
By purchase - RoU	100	-	-	100
Total additions	100	6	-	106
Other movements				
Depreciation/amortisation expense	-	(13)	-	(13)
Depreciation/amortisation expense – RoU	(262)	-	-	(262)
Disposals				
From disposal of entities or operations (including restructuring)	(350)	(51)	(1)	(402)
From disposal of entities or operations (including restructuring) on RO assets	(1,592)	-	-	(1,592)
Total other movements	(2,204)	(64)	(1)	(275)
As at 30 June 2025				
Gross book value	-	-	-	-
Gross book value - RoU	-	-	-	-
Accumulated depreciation/amortisation and impairment	-	-	-	-
Accumulated depreciation/amortisation and impairment - RoU	-	-	-	-
Closing net book balance	-	-	-	-

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (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 ADMINISTERED ON BEHALF OF GOVERNMENT					
Supplier expenses	5,783	1,494	-	-	-
Total expenses administered on behalf of Government	5,783	1,494	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (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 ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	8	-	-	-	-
Receivables	78	-	-	-	-
Total financial assets	86	-	-	-	-
Total assets administered on behalf of Government	86	-	-	-	-
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	470	-	-	-	-
Total payables	470	-	-	-	-
Total liabilities administered on behalf of Government	470	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered 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					
Net GST received	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Suppliers	5,783	1,494	-	-	-
Total cash used	5,783	1,494	-	-	-
Net cash from (or used by) operating activities	(5,783)	(1,494)	-	-	-
FINANCING ACTIVITIES					
Cash used					
Cash transferred due to restructuring	-	8	-	-	-
Total cash used	-	8	-	-	-
Net cash from (or used by) financing activities	-	(8)	-	-	-
Net increase (or decrease) in cash held	(5,783)	(1,502)	-	-	-
Cash at beginning of reporting period	8	8	-	-	-
Cash from the OPA for:					
- appropriations	5,783	1,494	-	-	-
Cash to the OPA	-	-	-	-	-
Cash at end of reporting period	8	-	-	-	-

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

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 statement¹

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 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

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 .

² Refers to updated key activities that will be reflected in the OIGAC’s 2024–25 Corporate Plan.

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: <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • 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 .
Material changes to Program 1.1 resulting from 2024–25 Budget Measures: Nil		

³ No reports or reviews on implementation of Royal Commission recommendations are required in 2026–27 or 2027–28.

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	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'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	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'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

Organ and Tissue Authority

Entity resources and planned performance

Organ and Tissue Authority

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Organ and Tissue Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The Australian Government's Organ and Tissue Donation and Transplantation Authority, also known as the Organ and Tissue Authority (OTA), leads the national program to increase organ and tissue donation and transplantation in partnership with the national DonateLife Network, states and territories, donation and transplantation clinical sectors, eye and tissue sectors, and the community. The OTA's purpose is to save and improve the lives of more Australians through organ and tissue donation and transplantation.

The national program to increase organ and tissue donation in Australia commenced in 2009, resulting in Australia's organ donation rate more than doubling in the first decade (122% increase by 2019), with more than 18,000 Australians receiving a life-changing transplant since the program started.

In 2024–25 and future years, the OTA aims to return donation and transplantation activity to pre-pandemic levels and drive further improvements. To achieve this, we will prioritise building support across the community, optimising opportunities in the clinical sector, and enhancing systems to enable quality outcomes.

In addition, the Commonwealth Department of Health and Aged Care, the OTA, and state and territory governments will finalise the National Strategy for Organ Donation, Retrieval and Transplantation and continue to implement, with the sector, the National Eye and Tissue Sector Framework. The delivery on agreed priorities across the sectors will build on the success and learnings of the national program.

The OTA is a statutory authority established by the *Australian Organ and Tissue Donation and Transplantation Authority Act 2008* and a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of the OTA, refer to the current Corporate Plan and the OTA's Strategy 2022–27, available at: www.donatelife.gov.au/about-us/strategy-and-performance

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: OTA 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	1,503	1,503
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation	6,765	6,907
s74 retained revenue receipts ^(b)	-	-
Departmental Capital Budget ^(c)	272	280
Other services ^(d)		
Equity injection	-	-
Total departmental annual appropriations	7,037	7,187
Total departmental resourcing	8,540	8,690

Table 1.1: OTA resource statement – Budget estimates for 2024–25 as at Budget May 2024 (continued)

	2023–24 Estimated actual \$'000	2024–25 Estimate \$'000
ADMINISTERED		
Prior year appropriation available	89	89
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	51,066	51,906
Total administered annual appropriations	51,066	51,906
Total administered resourcing	51,155	51,995
Total resourcing for OTA	59,695	60,685
	2023–24	2024–25
Average staffing level (number)	30	30

All figures are GST exclusive.

^(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) including *Supply Act (No. 1)* 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 OTA are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: OTA 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)						
Organ and Tissue Authority	1.1					
Departmental payments		-	(6)	(7)	(7)	(47)
Total		-	(6)	(7)	(7)	(47)

^(a) OTA is not the lead entity for this measure. OTA 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 OTA’s most recent Corporate Plan and Annual Performance Statements are available at: www.donatelife.gov.au/about-us/strategy-and-performance

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Improved access to organ and tissue transplants, including through a nationally coordinated and consistent approach and system.

Program contributing to Outcome 1

Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Department of Health and Aged Care
Program 1.1: Health Research, Coordination and Access Department of Health and Aged Care has policy responsibility for organ and tissue donation for transplantation, including the Australian Organ Donor Register, administration of the Supporting Living Organ Donors Program, and national approaches around access to organ donation and transplantation services.
Services Australia
Program 1.2: Services to the Community – Health Services Australia administers the Australian Organ Donor Register on behalf of the Department of Health and 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: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation					
Administered expenses					
Ordinary annual services ^(a)	51,066	51,906	52,937	54,134	55,781
Departmental expenses					
Departmental appropriation ^(b)	7,170	7,401	7,462	7,587	7,121
Expenses not requiring appropriation in the Budget year ^(c)	103	104	105	106	106
Operating loss	-	-	-	-	-
Total for Program 1.1	58,339	59,411	60,504	61,827	63,008
Total expenses for Outcome 1	58,339	59,411	60,504	61,827	63,008

	2023–24	2024–25
Average staffing level (number)	30	30

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

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

^(c) 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 Improved access to organ and tissue transplants, including through a nationally coordinated and consistent approach and system.	
Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation Lead the delivery of national systems and processes, and continue to raise community awareness to increase donation and transplantation in collaboration with the DonateLife Network, state and territory governments, the broader donation and transplant sectors, eye and tissue sectors, hospitals, and the community.	
Key Activities	<p>Build support: More people say yes to donation</p> <ul style="list-style-type: none">• Sustained community support for donation is crucial to improving donation outcomes in Australia. Donation is only possible through the generosity of individuals and their families who say yes to donation, to save and transform the lives of others. We aim to:<ul style="list-style-type: none">– raise awareness– increase family discussion– increase registration. <p>Optimise opportunities: Donation and transplantation services deliver the best outcomes</p> <ul style="list-style-type: none">• Only around 2% of deaths in hospital occur in a way that organ donation is medically possible, so every donation opportunity is precious. A national approach enables as many Australians as possible to have the opportunity to donate, so that more people have access to life-changing transplantation. We aim to:<ul style="list-style-type: none">– identify donors and increase consent– drive excellence in donation services– increase safe and equitable transplantation. <p>Enhance systems: Enable quality outcomes through information, technology and resources</p> <ul style="list-style-type: none">• Underpinning a coordinated and consistent national approach is the effective use of enabling capability – information, technology, and resources – an essential part of achieving continuous improvements in clinical practice and community awareness. We aim to:<ul style="list-style-type: none">– monitor, collect, analyse and report national performance– advance quality, safety and efficiency– sustain specialist resources.

Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation		
Year	Performance Measure²	2023 Performance Result
Current Year 2023	Donation rate a. Deceased organ donors per million population (dpmp). ³ b. Living organ donors per million population (dpmp).	a. 19.3 dpmp b. 9.5 dpmp
Year	Performance Measure	Planned Performance Results
Budget Year 2024	As per 2023	a. 19.8 dpmp b. 9.7 dpmp
Forward Estimates 2025 to 2027	As per 2024	dpmp for 2025: a. 21.5 dpmp b. 11.1 dpmp dpmp for 2026: a. 23.3 dpmp b. 12.5 dpmp dpmp for 2027: a. 25 dpmp b. 14 dpmp

² Performance measures are reported by calendar year to align with Australian and international donation and performance reporting practice. Annual data reports can be accessed at: www.donatelife.gov.au/about-us/data-and-research/data-reports

³ Targets for this performance measure have been adjusted to reflect a significant decrease in donation activity. Revised targets reflect a gradual increase towards an agreed national target of 25 dpmp.

Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation		
Year	Performance Measure ⁴	2023 Performance Result
Current Year 2023	Transplants per year from deceased and living donors.	1,649
Year	Performance Measure	Planned Performance Results
Budget Year 2024	As per 2023	1,590
Forward Estimates 2025 to 2027	As per 2024	Increase the number of transplants from deceased and living donors: <ul style="list-style-type: none"> • 1,730 in 2025 • 1,865 in 2026 • 2,000 in 2027

Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation		
Year	Performance Measure ⁵	2023 Performance Result
Current Year 2023	Eligible Australians (16 years and over) registered on the Australian Organ Donor Register.	36%
Year	Performance Measure	Planned Performance Results
Budget Year 2024	As per 2023	40%
Forward Estimates 2025 to 2027	As per 2024	Increase the number of eligible Australians (16 years and over) registered on the Australian Organ Donor Register: <ul style="list-style-type: none"> • 43% in 2025 • 46% in 2026 • 50% in 2027

⁴ Performance measures are reported by calendar year to align with Australian and international donation and performance reporting practice. Annual data reports can be accessed at: www.donatelife.gov.au/about-us/data-and-research/data-reports

⁵ Performance measures are reported by calendar year to align with Australian and international donation and performance reporting practice. Annual data reports can be accessed at: www.donatelife.gov.au/about-us/data-and-research/data-reports

Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation		
Year	Performance Measure⁶	2023 Performance Result
Current Year 2023	National organ donation consent rate.	55%
Year	Performance Measure	Planned Performance Results
Budget Year 2024	As per 2023	60%
Forward Estimates 2025 to 2027	As per 2024	Increase the national organ donation consent rate each year: <ul style="list-style-type: none"> • 63% in 2025 • 66% in 2026 • 70% in 2027

Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation		
Year	Performance Measure⁷	2023 Performance Result
Current Year 2023	Hospital and jurisdictional performance data and analysis disseminated.	Dashboard and tailored analysis were distributed broadly across the DonateLife Network in a variety of formats to inform and monitor hospital clinical practice.
Year	Performance Measure	Planned Performance Results
Budget Year 2024	As per 2023	Dashboard and tailored analysis are distributed broadly across the DonateLife Network in a variety of formats to inform and monitor hospital clinical practice.
Forward Estimates 2025 to 2027	As per 2024	As per 2024
Material changes to Program 1.1 resulting from 2024 Budget Measures: Nil		

⁶ Performance measures are reported by calendar year to align with Australian and international donation and performance reporting practice. Annual data reports can be accessed at: www.donatelife.gov.au/about-us/data-and-research/data-reports

⁷ Performance measures are reported by calendar year to align with Australian and international donation and performance reporting practice. Annual data reports can be accessed at: www.donatelife.gov.au/about-us/data-and-research/data-reports

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

Section 3.1.1 is not applicable to the OTA.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

For the Budget and forward years, the OTA is expecting a break-even position net of unfunded depreciation and amortisation expenses. In 2024–25 the OTA has appropriation revenue of \$6.907 million and total expenses are estimated at \$7.505 million.

Balance Sheet

The OTA's net assets are expected to remain relatively stable across the forward years.

Administered Resources

The OTA administers funds associated with the delivery of the Australian Government's national program to increase organ and tissue donation for transplantation. Funding is provided to jurisdictions to deliver organ and tissue donation services in selected public and private hospitals. State and territory governments use these funds to employ donation specialist staff – the DonateLife Network – to deliver organ and tissue donation services.

In 2024–25, the OTA has forecast administered expenses of \$51.906 million.

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	5,656	5,769	5,821	5,946	5,532
Supplier expenses	922	926	944	954	902
Depreciation and amortisation	650	740	742	743	743
Interest on RoU	45	70	60	50	50
Write down and impairment of assets	-	-	-	-	-
Total expenses	7,273	7,505	7,567	7,693	7,227
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	-	-	-	-	-
Other revenue	-	-	-	-	-
Total revenue	-	-	-	-	-
Gains					
Other	103	104	105	106	106
Total gains	103	104	105	106	106
Total own-source income	103	104	105	106	106
Net cost of (contribution by) services	7,170	7,401	7,462	7,587	7,121
Revenue from Government	6,765	6,907	6,986	7,132	6,666
Surplus (deficit)	(405)	(494)	(476)	(455)	(455)
Surplus (deficit) attributable to the Australian Government	(405)	(494)	(476)	(455)	(455)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(405)	(494)	(476)	(455)	(455)

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	(405)	(405)	(494)	(476)	(455)
plus non-appropriated expenses					
depreciation and amortisation expenses	351	351	441	443	444
plus depreciation and amortisation expenses for RoU	299	299	299	299	299
less lease principal repayments	(245)	(245)	(246)	(266)	(288)
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	121	121	121	121	121
Receivables	1,394	1,394	1,394	1,394	1,394
Total financial assets	1,515	1,515	1,515	1,515	1,515
Non-financial assets					
Land and buildings	3,998	3,481	2,901	2,321	1,734
Property, plant and equipment	715	818	869	920	1,021
Intangibles	180	174	198	225	255
Other	32	32	32	32	32
Total non-financial assets	4,925	4,505	4,000	3,498	3,042
Total assets	6,440	6,020	5,515	5,013	4,557
LIABILITIES					
Payables					
Suppliers	52	52	52	52	52
Other payables	265	265	265	265	265
Total payables	317	317	317	317	317
Interest bearing liabilities					
Leases	2,190	1,984	1,675	1,344	1,056
Total interest bearing liabilities	2,190	1,984	1,675	1,344	1,056
Provisions					
Employees	1,235	1,235	1,235	1,235	1,235
Total provisions	1,235	1,235	1,235	1,235	1,235
Total liabilities	3,742	3,536	3,227	2,896	2,608
Net Assets	2,698	2,484	2,288	2,117	1,949
EQUITY					
Contributed equity	4,477	4,757	5,037	5,321	5,608
Reserves	666	666	666	666	666
Retained surpluses or (accumulated deficits)	(2,445)	(2,939)	(3,415)	(3,870)	(4,325)
Total equity	2,698	2,484	2,288	2,117	1,949

Prepared on Australian Accounting Standards basis.

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

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	(2,445)	666	4,477	2,698
Adjustment for changes in accounting policies	-	-	-	-
Surplus (deficit) for the period	(494)	-	-	(494)
Capital budget - Bill 1 (DCB)	-	-	280	280
Estimated closing balance as at 30 June 2025	(2,939)	666	4,757	2,484

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	9,259	6,907	6,986	7,132	6,666
GST received	165	200	200	200	200
Other	-	-	-	-	-
Total cash received	9,424	7,107	7,186	7,332	6,866
Cash used					
Employees	5,656	5,769	5,821	5,946	5,532
Suppliers	819	822	839	848	796
GST paid	165	200	200	200	200
Interest payments on lease liability	45	70	60	50	50
Cash to the OPA	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	6,685	6,861	6,920	7,044	6,578
Net cash from (or used by) operating activities	2,739	246	266	288	288
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	2,766	280	280	284	287
Total cash used	2,766	280	280	284	287
Net cash from (or used by) investing activities	(2,766)	(280)	(280)	(284)	(287)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	272	280	280	284	287
Total cash received	272	280	280	284	287
Cash used					
Lease principal repayments	245	246	266	288	288
Total cash used	245	246	266	288	288
Net cash from (or used by) financing activities	27	34	14	(4)	(1)
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	121	121	121	121	121
Cash and cash equivalents at the end of the reporting period	121	121	121	121	121

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)	272	280	280	284	287
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	272	280	280	284	287
Total new capital appropriations represented by:					
Purchase of non-financial assets	272	280	280	284	287
Total items	272	280	280	284	287
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded by capital appropriation - DCB ^(b)	272	280	280	284	287
Funded internally from departmental resources	2,494	-	-	-	-
Total acquisitions of non-financial assets	2,766	280	280	284	287
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	2,766	280	280	284	287
Total cash used to acquire assets	2,766	280	280	284	287

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	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	2,015	836	694	3,545
Gross book value - RoU	3,826	-	-	3,826
Accumulated depreciation/amortisation and impairment	(347)	(121)	(514)	(982)
Accumulated depreciation/amortisation and impairment - RoU	(1,496)	-	-	(1,496)
Opening net book balance	3,998	715	180	4,893
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services	30	151	99	280
By purchase - RoU	40	-	-	40
Total additions	70	151	99	320
Other movements				
Depreciation/amortisation expense	(288)	(48)	(105)	(441)
Depreciation/amortisation expense - RoU	(299)	-	-	(299)
Disposals ^(a)	-	-	-	-
Total other movements	(587)	(48)	(105)	(740)
As at 30 June 2025				
Gross book value	2,045	987	793	3,825
Gross book value - RoU	3,866	-	-	3,866
Accumulated depreciation/amortisation and impairment	(635)	(169)	(619)	(1,423)
Accumulated depreciation/amortisation and impairment - RoU	(1,795)	-	-	(1,795)
Closing net book balance	3,481	818	174	4,473

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

^(a) Net proceeds may be returned to the Official Public Account.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (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 ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants	46,078	47,090	48,080	49,474	50,617
Supplier expenses	4,988	4,816	4,857	4,660	5,164
Total expenses administered on behalf of Government	51,066	51,906	52,937	54,134	55,781

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (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 ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	89	89	89	89	89
Receivables	795	795	795	795	795
Total financial assets	884	884	884	884	884
Non-financial assets					
Prepayments	133	133	133	133	133
Total non-financial assets	133	133	133	133	133
Total assets administered on behalf of Government	1,017	1,017	1,017	1,017	1,017
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Grants	9,887	9,887	9,887	9,887	9,887
Suppliers	106	106	106	106	106
Total payables	9,993	9,993	9,993	9,993	9,993
Total liabilities administered on behalf of Government	9,993	9,993	9,993	9,993	9,993

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered 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					
GST received	750	750	750	750	750
Other	-	-	-	-	-
Total cash received	750	750	750	750	750
Cash used					
Grant payments	46,078	47,090	48,080	49,474	50,617
Suppliers	4,988	4,816	4,857	4,660	5,164
GST paid	750	750	750	750	-
Total cash used	51,816	52,656	53,687	54,884	55,781
Net cash from (or used by) operating activities	(51,066)	(51,906)	(52,937)	(54,134)	(55,031)
Net increase (or decrease) in cash held	(51,066)	(51,906)	(52,937)	(54,134)	(55,031)
Cash at beginning of reporting period	89	89	89	89	89
Cash from the OPA for:					
- appropriations	51,816	52,656	53,687	54,884	55,781
Cash to the OPA	(750)	(750)	(750)	(750)	(750)
Cash at end of reporting period	89	89	89	89	89

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

Professional Services Review

Entity resources and planned performance

Professional Services Review

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Professional Services Review

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The Australian Government, through the Professional Services Review (PSR), protects the integrity of Medicare, Child Dental Benefits and Pharmaceutical Benefits programs against the risks of inappropriate practice by health practitioners, thereby safeguarding patients and the Australian community in general.

The PSR seeks to change behaviour across health professions by deterring inappropriate practice and upholding of the Government's expectation of high quality health service delivery.

The PSR reviews and investigates health practitioners and corporate entities who are suspected of inappropriate practice² on request from the Chief Executive Medicare. The PSR administers the PSR Scheme as part of a strong regulatory regime designed to ensure appropriate clinical services are delivered. The PSR Scheme covers medical practitioners, dentists, optometrists, midwives, nurse practitioners, chiropractors, physiotherapists, podiatrists, osteopaths, audiologists, diabetes educators, dietitians, exercise physiologists, mental health nurses, occupational therapists, psychologists, social workers, speech pathologists, Aboriginal and Torres Strait Islander health practitioners, Aboriginal health workers, and orthoptists.

Reviews are conducted by the Director of the PSR, who may seek to enter into a negotiated agreement with the health practitioner, or may refer them to a committee of their professional peers. This review could be undertaken in relation to the Medicare Benefits Schedule (MBS), the Pharmaceutical Benefits Scheme (PBS) or the Child Dental Benefits Schedule, which are administered by Services Australia. Any sanctions, including MBS disqualifications and financial repayments, must be ratified by the PSR Determining Authority³.

The role and functions of the PSR are set out in Part VAA of the *Health Insurance Act 1973*. The PSR is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of the PSR, refer to the current Corporate Plan, available at: www.psr.gov.au/publications-and-resources/publications/corporate-documents/corporate-plan-2023-27

² 'Inappropriate practice', as defined in section 82 of the *Health Insurance Act 1973*, includes inappropriately rendering or initiating health services that attract a Medicare Benefits Schedule payment, inappropriately prescribing under the Pharmaceutical Benefits Scheme, or causing or permitting inappropriate practice by a practitioner who is employed or otherwise engaged by a corporate entity.

³ The PSR Determining Authority is the body established by section 106Q of the *Health Insurance Act 1973* that determines the sanctions that should be applied in cases where the PSR committees have found inappropriate practice, and decides whether or not to ratify negotiated agreements.

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: PSR 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	12,053	12,180
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation	13,205	15,942
s74 retained revenue receipts ^(b)	-	-
Departmental Capital Budget ^(c)	2,636	240
Other services ^(d)		
Equity injection	-	-
Total departmental annual appropriations	15,841	16,182
Total departmental resourcing	27,894	28,362
Total resourcing for PSR	27,894	28,362
	2023–24	2024–25
Average staffing level (number)	40	40

All figures are GST exclusive.

^(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 PSR are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: PSR 2024–25 Budget measures

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

		2023–24	2024–25	2025–26	2026–27	2027–28
Program		\$'000	\$'000	\$'000	\$'000	\$'000
Savings from External Labour - extension ^(a)						
Professional Services Review						
Departmental payments	1.1	-	(58)	(65)	(69)	(504)
Total payments		-	(58)	(65)	(69)	(504)

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) PSR is not the lead entity for this measure. PSR 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 PSR can be found at:
www.psr.gov.au/publications-and-resources/publications/corporate-documents/corporate-plan-2023-27

The most recent Annual Performance Statements can be found at:
www.psr.gov.au/publications-and-resources/publications/annual-reports/annual-report-2022-23

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

A reduction of the risks to patients and costs to the Australian Government of inappropriate practice, including through investigating health services claimed under the Medicare and Pharmaceutical benefits schemes.

Program contributing to Outcome 1

Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Department of Health and Aged Care
Program 2.1: Medical Benefits Program 2.5: Dental Services Program 2.6: Health Benefit Compliance The Department of Health and Aged Care has policy responsibility for Medicare and the Pharmaceutical Benefits Scheme (PBS). Under the Health Provider Compliance program, the Chief Executive Medicare requests that the Director of PSR review suspected cases of inappropriate practice by health care service providers referred to the PSR for investigation.
Services Australia
Program 1.2: Services to the Community – Health Services Australia administers the PBS, Repatriation PBS, access to PBS for First Nations peoples, and Medicare services and benefit payments.

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: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme					
Departmental expenses					
Departmental appropriation ^(a)	12,830	15,560	15,713	16,149	15,848
Expenses not requiring appropriation in the Budget year ^(b)	1,338	1,186	1,155	1,045	1,012
Operating deficit (surplus)	-	-	-	-	-
Total for Program 1.1	14,168	16,746	16,868	17,194	16,860
Total expenses for Outcome 1	14,168	16,746	16,868	17,194	16,860

	2023–24	2024–25
Average staffing level (number)	40	40

^(a) Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1)' and 'Receipts 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: A reduction of the risks to patients and costs to the Australian Government of inappropriate practice, including through investigating health services claimed under the Medicare and Pharmaceutical benefits schemes.	
Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme The Australian Government, through the PSR, aims to safeguard the community against the risks and costs of inappropriate practice by health practitioners. The PSR liaises with governments, medical and health care regulatory bodies, and professional organisations to protect the integrity of the Medicare Benefits, Pharmaceutical Benefits, and Child Dental Benefits programs.	
Key Activities	<ul style="list-style-type: none"> Investigate whether practitioners have engaged in inappropriate practice through peer review. Actively engage with professional bodies through consultation.

Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	Progression of cases with the PSR. ⁴	At 30 June, more than 50% of active cases have been with PSR for less than one year. At 30 June, fewer than 15% of active cases have been with PSR for more than 3 years.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	As per 2023–24
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		

⁴ Reviews are requested by the Chief Executive Medicare to the Director of the PSR.

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 PSR.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

The PSR is anticipating a break-even position for the Budget and forward years. The Budget year and forward years have been adjusted for unfunded depreciation and amortisation expenses.

Balance Sheet

The PSR's net assets are expected to remain relatively stable over the forward years.

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	5,367	7,496	8,026	8,255	8,521
Supplier expenses	7,408	7,993	7,633	7,858	7,310
Depreciation and amortisation	1,283	1,131	1,100	990	957
Interest on RoU	107	117	100	82	62
Other expenses	3	9	9	9	10
Total expenses	14,168	16,746	16,868	17,194	16,860
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	-	-	-	-	-
Recoveries	-	-	-	-	-
Total revenue	-	-	-	-	-
Gains					
Other	55	55	55	55	55
Total gains	55	55	55	55	55
Total own-source income	55	55	55	55	55
Net cost of (contribution by) services	14,113	16,691	16,813	17,139	16,805
Revenue from Government	13,205	15,942	16,136	16,615	16,361
Surplus (deficit)	(908)	(749)	(677)	(524)	(444)
Surplus (deficit) attributable to the Australian Government	(908)	(749)	(677)	(524)	(444)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total other comprehensive income attributable to the Australian Government	(908)	(749)	(677)	(524)	(444)

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	(908)	(749)	(677)	(524)	(444)
plus non-appropriated expenses					
depreciation and amortisation expenses	669	674	643	533	500
plus depreciation and amortisation expenses for RoU	614	457	457	457	457
less lease principal repayments	(375)	(382)	(423)	(466)	(513)
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	80	80	80	80	80
Receivables	12,109	12,236	12,330	12,402	12,427
Total financial assets	12,189	12,316	12,410	12,482	12,507
Non-financial assets					
Land and buildings	5,877	5,024	4,171	3,318	2,465
Property, plant and equipment	323	306	311	428	575
Intangibles	73	72	61	50	46
Other	160	195	230	265	300
Total non-financial assets	6,433	5,597	4,773	4,061	3,386
Total assets	18,622	17,913	17,183	16,543	15,893
LIABILITIES					
Payables					
Suppliers	694	834	954	1,052	1,102
Other payables	106	106	106	106	106
Total payables	800	940	1,060	1,158	1,208
Interest bearing liabilities					
Leases	3,029	2,647	2,224	1,758	1,245
Total interest bearing liabilities	3,029	2,647	2,224	1,758	1,245
Provisions					
Employees	1,755	1,788	1,788	1,788	1,788
Other provisions	221	230	239	248	258
Total provisions	1,976	2,018	2,027	2,036	2,046
Total liabilities	5,805	5,605	5,311	4,952	4,499
Net assets	12,817	12,308	11,872	11,591	11,394
EQUITY					
Contributed equity	5,826	6,066	6,307	6,550	6,797
Reserves	1,067	1,067	1,067	1,067	1,067
Retained surpluses or (accumulated deficits)	5,924	5,175	4,498	3,974	3,530
Total equity	12,817	12,308	11,872	11,591	11,394

Prepared on Australian Accounting Standards basis.

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

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	5,924	1,067	5,826	12,817
Surplus (deficit) for the period	(749)	-	-	(749)
Capital budget – Bill 1 (DCB)	-	-	240	240
Estimated closing balance as at 30 June 2025	5,175	1,067	6,066	12,308

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	13,498	15,815	16,042	16,543	16,336
Net GST received	469	470	470	470	470
Other operating receipts	-	-	-	-	-
Total cash received	13,967	16,285	16,512	17,013	16,806
Cash used					
Employees	4,838	7,463	8,026	8,255	8,521
Suppliers	7,755	8,303	7,963	8,210	7,710
Interest payments on lease liability	107	117	100	82	62
Cash to the OPA	-	-	-	-	-
Total cash used	12,700	15,883	16,089	16,547	16,293
Net cash from (or used by) operating activities	1,267	402	423	466	513
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	3,528	260	241	243	247
Total cash used	3,528	260	241	243	247
Net cash from (or used by) investing activities	(3,528)	(260)	(241)	(243)	(247)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	2,636	240	241	243	247
Total cash received	2,636	240	241	243	247
Cash used					
Lease principal repayments	375	382	423	466	513
Total cash used	375	382	423	466	513
Net cash from (or used by) financing activities	2,261	(142)	(182)	(223)	(266)
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	80	80	80	80	80
Cash and cash equivalents at the end of the reporting period	80	80	80	80	80

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)	2,636	240	241	243	247
Total capital appropriations	2,636	240	241	243	247
Total new capital appropriations represented by:					
Purchase of non-financial assets	2,636	240	241	243	247
Total items	2,636	240	241	243	247
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ^(a)	2,636	240	241	243	247
Funded internally from departmental resources	980	20	-	-	-
Total acquisitions of non-financial assets	3,616	260	241	243	247
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	3,528	260	241	243	247
Total cash used to acquire assets	3,528	260	241	243	247

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

^(a) 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	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	3,466	810	716	4,992
Gross book value - RoU	3,794	-	-	3,794
Accumulated depreciation/amortisation and impairment	(407)	(487)	(643)	(1,537)
Accumulated depreciation/amortisation and impairment - RoU	(976)	-	-	(976)
Opening net book balance	5,877	323	73	6,273
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services	100	140	20	260
By purchase - internal resources	-	-	-	-
By purchase - RoU	-	-	-	-
Total additions	100	140	20	260
Other movements				
Depreciation/amortisation expense	(496)	(157)	(21)	(674)
Depreciation/amortisation expense – RoU	(457)	-	-	(457)
Remeasurement	-	-	-	-
Total other movements	(953)	(157)	(21)	(1,131)
As at 30 June 2025				
Gross book value	3,566	950	736	5,252
Gross book value - RoU	3,794	-	-	3,794
Accumulated depreciation/amortisation and impairment	(903)	(644)	(664)	(2,211)
Accumulated depreciation/amortisation and impairment - RoU	(1,433)	-	-	(1,433)
Closing net book balance	5,024	306	72	5,402

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Sport Integrity Australia

Entity resources and planned performance

Sport Integrity Australia

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Sport Integrity Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

Sport Integrity Australia coordinates all elements of the national sports integrity threat response including prevention, monitoring and detection, investigation and enforcement. Sport Integrity Australia provides a single point of contact for athletes, sporting organisations, law enforcement bodies and other stakeholders for matters relating to sports integrity.

Sport Integrity Australia's responsibilities are to be Australia's National Anti-Doping Organisation, providing a comprehensive anti-doping program for the Australian sport community and to be the national platform for information sharing on match-fixing threats under the Macolin Convention². Sport Integrity Australia also administers the National Integrity Framework which is a set of rules that all members of sports need to follow when it comes to their behaviour and conduct in sport.

To protect the health of athletes and the integrity of Australian sport, Sport Integrity Australia has 3 primary areas of focus:

- regulation
- monitoring, intelligence and investigations
- policy and program delivery (including engagement, education, outreach and development).

Sport Integrity Australia is responsible for leading further development and implementation of the Government's response to the Review of Australia's *Sports Integrity Arrangements*, including those functions identified for stage 2.

The role and functions of Sport Integrity Australia are set out in the *Sport Integrity Australia Act 2020*, the *Sport Integrity Australia Regulations 2020* and the National Anti-Doping Scheme. The agency is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of Sport Integrity Australia, refer to the current Corporate Plan, available at: www.sportintegrity.gov.au/about-us/who-we-are/corporate-plan

² The Convention on the Manipulation of Sports Competitions (the Macolin Convention) is the only multi-lateral treaty specifically aimed at combating match-fixing and other related corruption in sport. Further information is available at: www.coe.int/en/web/sport/macolin

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: Sport Integrity Australia 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	8,569	9,352
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation	36,029	41,943
s74 retained revenue receipts ^(b)	1,986	1,986
Departmental Capital Budget ^(c)	1,378	840
Other services ^(d)		
Equity injection	-	-
Total departmental annual appropriations	39,393	44,769
Total departmental resourcing	47,962	54,121
ADMINISTERED		
Prior year appropriation available	-	-
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	6,752	4,684
Other services ^(d)		
Administered assets and liabilities	-	-
Total administered annual appropriations	6,752	4,684
Total administered resourcing	6,752	4,684
Total resourcing for Sport Integrity Australia	54,714	58,805
	2023–24	2024–25
Average staffing level (number)	167	178

All figures are GST exclusive.

^(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 Sport Integrity Australia are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Sport Integrity Australia 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)						
Sport Integrity Australia						
Departmental payments	1.1	-	(73)	(83)	(86)	(642)
Total payments		-	(73)	(83)	(86)	(642)
Sports Integrity Australia - funding support ^(a)						
Sport Integrity Australia						
Departmental payments	1.1	-	18,521	18,928	-	-
Total payments		-	18,521	18,928	-	-

^(a) Sport Integrity Australia is not the lead entity for this measure. Sport Integrity Australia 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 Sport Integrity Australia can be found at:
www.sportintegrity.gov.au/about-us/who-we-are/corporate-plan

The most recent Annual Performance Statements can be found at:
www.sportintegrity.gov.au/about-us/who-we-are/annual-reports

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Protection of the integrity of Australian sport and the health and welfare of those who participate in sport through the coordination of a national approach to all sports integrity matters.

Program contributing to Outcome 1

Program 1.1: Sport Integrity

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Attorney-General's Department
Program 1.1: Attorney-General's Department Operating Expenses – Legal Services and Families Through the National Office for Child Safety, the Attorney-General's Department contributes to the safeguarding of children in sport.
Australian Sports Commission (ASC)³
Program 1.1: Australian Sports Commission ASC contributes to the collaborative effort to protect the integrity of Australian sport. The ASC provides targeted support and advice to sporting organisations in a range of areas including governance, codes of behaviour, inclusion, sports science and sports medicine.
Department of Health and Aged Care
Program 4.1: Sport and Physical Activity The Department of Health and Aged Care contributes to the collaborative effort to protect the integrity of Australian sport.
Department of Industry, Science and Resources
Program 1.2: Investing in science and technology Through the National Measurement Institute, the Department of Industry, Science and Resources provides analytical services and research to support Sport Integrity Australia's anti-doping program.

³ Refer to the ASC chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity.

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: Sport Integrity					
Administered expenses					
Ordinary annual services ^(a)	6,752	4,684	4,756	4,860	5,304
Departmental expenses					
Departmental appropriation ^(b)	37,046	42,960	43,869	25,087	25,115
Expenses not requiring appropriation in the Budget year ^(c)	7,543	8,375	8,712	8,890	9,068
Operating deficit (surplus)	969	969	969	969	969
Total for Program 1.1	52,310	56,988	58,306	39,806	40,456
Total expenses for Outcome 1	52,310	56,988	58,306	39,806	40,456

	2023–24	2024–25
Average staffing level (number)	167	178

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

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

^(c) 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 Protection of the integrity of Australian sport and the health and welfare of those who participate in sport through the coordination of a national approach to all sports integrity matters.	
Program 1.1: Sport Integrity Promote community confidence in sport by preventing and addressing threats ⁴ to sports integrity ⁵ and the health and welfare of those who participate in sport through the coordination of a national approach to matters relating to sports integrity in Australia.	
Key Activities	<ol style="list-style-type: none">1. Promote positive conduct in Australian sport.2. Address threats to the integrity of Australian sport.3. Protect the health and welfare of participants in Australian sport.

⁴ Threats to sports integrity include: the manipulation of sporting competitions, the use of drugs or doping methods in sport, the abuse of children and other persons in a sporting environment, and the failure to protect members of sporting organisations, and other persons in a sporting environment, from bullying, intimidation, discrimination or harassment.

⁵ Sports integrity means the manifestation of the ethics and values that promote community confidence in sport.

Program 1.1: Sport Integrity		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	1. Australians involved in sport understand, model and promote positive behaviours.	1.1: Design a survey to measure behaviours in sport across core sport integrity themes. 1.2: 88,000 education program completions ⁶ . 1.1 & 1.2 on track to be 'met'.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	1.1: Deliver the positive behaviours in sport survey and establish baselines for survey data. 1.2: 95,000 education program completions ⁷ .
Forward Estimates 2025–28	As per 2024–25	2025–26 1.1: To be determined once baseline established from positive behaviours in sport survey. 1.2: 104,000 education program completions ⁸ . 2026–27 1.1: As per 2025–26 1.2: 113,000 education program completions ⁹ . 2027–28 1.1: As per 2025–26 1.2: 122,000 education program completions ¹⁰ .

⁶ Completions include online course completions and face-to-face attendance.

⁷ Ibid.

⁸ Ibid.

⁹ Ibid.

¹⁰ Ibid.

Program 1.1: Sport Integrity		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	2. Sporting activities in Australia are fair and honest.	2.1a: Develop Sport Integrity Threat Assessment methodology. 2.1b: Implement a Sport Integrity Threat Assessment across 5 sports. 2.2a: 100% of Australian Sports Commission (ASC) recognised sports' integrity policies are reviewed and benchmarked against best practice standards. 2.2b: 100% of ASC recognised sports are compliant with anti-doping policy requirements. 2.1 & 2.2 on track to be 'met'.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	2.1a: 100% of ASC recognised sports have their progress against the integrity policy implementation guide reviewed and assessed. 2.1b: 100% of ASC recognised sports are compliant with anti-doping policy requirements.
Forward Estimates 2025–28	As per 2024–25	2.1a & b: As per 2024–25

Program 1.1: Sport Integrity		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	3. Integrity threats in Australian sport are addressed.	3.1a: 10 threat assessments published. 3.1b: 5 analytical reports published. 3.1 on track to be 'met'.
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	3.1: Publish 15 intelligence assessments/reports.
Forward Estimates 2025–28	As per 2024–25	2025–26 3.1: To be determined in 2025–26 2026–27 3.1: As per 2025–26 2027–28 3.1: As per 2025–26

Program 1.1: Sport Integrity		
Year	Performance Measure	Expected Performance Results
Current Year 2023–24	4. A safe environment for all participants in sport.	<p>4.1a: The Safeguarding in Sport Continuous Improvement Program (the Program) is effectively delivered and implemented.</p> <p>4.1b: Establish measurement baseline data for the Program.</p> <p>4.2: Establish measurement baseline for Children's Perception of Safety in Sport Research data.</p> <p>4.1 on track to be 'met'.</p> <p>4.2 on track to be 'not met'. The Children's Perception of Safety in Sport survey will be designed but a measurement baseline is not expected to be established until 2024–25.</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2024–25	As per 2023–24	<p>4.1: Increasing percentage of National Sporting Organisations/National Sporting Organisations for People with Disability capable of implementing a safe sporting environment for their participants. Percentage to be determined once baseline established.</p> <p>4.2: Establish measurement baseline for Children's Perception of Safety in Sport survey data.</p>
Forward Estimates 2025–28	As per 2024–25	<p>4.1: As per 2024–25</p> <p>4.2: To be determined once baseline established from Children's Perception of Safety in Sport survey.</p>
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 Sport Integrity Australia.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

The Government has provided \$35 million in operating funding over 5 years from 1 January 2024, with ongoing funding of \$8.0 million per annum from 2027–28, to expand Sport Integrity Australia’s remit to address the threats of bullying, harassment, racism, discrimination, violence and sexual misconduct and provide a system that supports wide reaching cultural change within sport.

Additionally, it has provided \$37 million in operating funding over 2 years from 1 July 2024 to support the continuation of Sport Integrity Australia’s existing programs and services that are tied to a measure terminating on 30 June 2024, enabling Sport Integrity Australia to deliver critical functions which underpin the agency’s anti-doping and integrity remit across all levels of Australian sport.

For the 2024–25 Budget year and the forward estimates, Sport Integrity Australia is budgeting for an approved operating deficit of \$1 million, representing unfunded depreciation.

Departmental operating revenue for 2024–25 is estimated at \$52 million. It comprises appropriation funding for ordinary annual services of \$42 million, own source income of \$2 million derived primarily from the provision of sample collection services, and \$8 million in resources received free of charge from the National Measurement Institute for sample analysis services and the Australian National Audit Office for auditing services.

We anticipate departmental expenditure in 2024–25 to be \$52 million, including \$1 million in unfunded depreciation and amortisation costs.

Administered annual appropriation funding for the Sport Integrity Program in 2024–25 is estimated at \$5 million, with expenditure estimated at \$5 million.

Balance Sheet

The Government provided \$1 million in capital funding on 1 January 2024 and a further \$1 million over 2 years from 1 July 2024 to implement and enhance systems that underpin triage, assessment, review, investigation and intelligence activities.

Total assets for 2024–25 are estimated to be \$26 million, comprising \$11 million in financial assets and \$15 million in non-financial assets. Total liabilities are estimated to be \$16 million, with the primary liabilities accrued being employee entitlements, which total \$5 million and property lease liabilities which total \$8 million. Total equity is budgeted to be \$9 million at the end of 2024–25.

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	23,628	29,037	29,529	15,699	16,148
Supplier expenses	20,093	21,430	22,184	17,410	17,167
Depreciation and amortisation	1,752	1,752	1,752	1,752	1,752
Interest on RoU	85	85	85	85	85
Write down and impairment of assets	-	-	-	-	-
Total expenses	45,558	52,304	53,550	34,946	35,152
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	1,800	1,800	1,800	1,800	1,800
Interest	-	-	-	-	-
Other revenue	6,760	7,592	7,929	8,107	8,285
Total revenue	8,560	9,392	9,729	9,907	10,085
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	8,560	9,392	9,729	9,907	10,085
Net cost of (contribution by) services	36,998	42,912	43,821	25,039	25,067
Revenue from Government	36,029	41,943	42,852	24,070	24,098
Surplus (deficit)	(969)	(969)	(969)	(969)	(969)
Surplus (deficit) attributable to the Australian Government	(969)	(969)	(969)	(969)	(969)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	(969)	(969)	(969)	(969)	(969)

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	(969)	(969)	(969)	(969)	(969)
plus non-appropriated expenses					
depreciation and amortisation expenses	969	969	969	969	969
plus depreciation and amortisation expenses for RoU	783	783	783	783	783
less lease principal repayments	(783)	(783)	(783)	(783)	(783)
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	5,310	5,310	5,310	5,310	5,310
Receivables	5,932	5,932	5,932	5,932	5,932
Total financial assets	11,242	11,242	11,242	11,242	11,242
Non-financial assets					
Land and buildings	12,233	10,782	9,333	7,884	6,435
Property, plant and equipment	545	1,008	1,170	1,336	1,506
Intangibles	2,097	2,173	2,199	2,025	1,851
Inventories	179	179	179	179	179
Other	189	189	189	189	189
Total non-financial assets	15,243	14,331	13,070	11,613	10,160
Total assets	26,485	25,573	24,312	22,855	21,402
LIABILITIES					
Payables					
Suppliers	2,800	2,800	2,800	2,800	2,800
Employee payables	830	830	830	830	830
Other payables	(33)	(33)	(33)	(33)	(33)
Total payables	3,597	3,597	3,597	3,597	3,597
Interest bearing liabilities					
Leases	8,363	7,580	6,797	6,014	5,231
Total interest bearing liabilities	8,363	7,580	6,797	6,014	5,231
Provisions					
Employees	5,163	5,163	5,163	5,163	5,163
Total provisions	5,163	5,163	5,163	5,163	5,163
Total liabilities	17,123	16,340	15,557	14,774	13,991
Net Assets	9,362	9,233	8,755	8,081	7,411
EQUITY					
Contributed equity	9,684	10,524	11,015	11,310	11,609
Reserves	1,393	1,393	1,393	1,393	1,393
Retained surpluses or (accumulated deficits)	(1,715)	(2,684)	(3,653)	(4,622)	(5,591)
Total equity	9,362	9,233	8,755	8,081	7,411

Prepared on Australian Accounting Standards basis.

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

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	(1,715)	1,393	9,684	9,362
Surplus (deficit) for the period	(969)	-	-	(969)
Capital budget - Bill 1 (DCB)	-	-	840	840
Equity injections - Bill 2	-	-	-	-
Estimated closing balance as at 30 June 2025	(2,684)	1,393	10,524	9,233

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					
Goods and services	1,986	1,986	1,986	1,986	1,986
Appropriations	35,246	41,943	42,852	24,070	24,098
Net GST received	-	-	-	-	-
Total cash received	37,232	43,929	44,838	26,056	26,084
Cash used					
Employees	23,628	29,037	29,529	15,699	16,148
Suppliers	13,519	14,024	14,441	9,489	9,068
Interest payments on lease liability	85	85	85	85	85
Total cash used	37,232	43,146	44,055	25,273	25,301
Net cash from (or used by) operating activities	-	783	783	783	783
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	1,378	840	491	295	299
Total cash used	1,378	840	491	295	299
Net cash from (or used by) investing activities	(1,378)	(840)	(491)	(295)	(299)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	1,378	840	491	295	299
Total cash received	1,378	840	491	295	299
Cash used					
Lease principal repayments	-	783	783	783	783
Total cash used	-	783	783	783	783
Net cash from (or used by) financing activities	1,378	57	(292)	(488)	(484)
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	5,310	5,310	5,310	5,310	5,310
Cash and cash equivalents at the end of the reporting period	5,310	5,310	5,310	5,310	5,310

Prepared on Australian Accounting Standards basis.

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)	1,378	840	491	295	299
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	1,378	840	491	295	299
Total new capital appropriations represented by:					
Purchase of non-financial assets	1,378	840	491	295	299
Total items	1,378	840	491	295	299
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded by capital appropriation - DCB ^(b)	1,378	840	491	295	299
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	1,378	840	491	295	299
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,378	840	491	295	299
Total cash used to acquire assets	1,378	840	491	295	299

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	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	6,181	712	4,159	11,052
Gross book value – RoU	10,178	-	-	10,178
Accumulated depreciation/amortisation and impairment	(828)	(167)	(2,062)	(3,057)
Accumulated depreciation/amortisation and impairment - RoU	(3,298)	-	-	(3,298)
Opening net book balance	12,233	545	2,097	14,875
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services	(2)	592	250	840
By purchase – RoU	-	-	-	-
Total additions	(2)	592	250	840
Other movements				
Depreciation/amortisation expense	(666)	(129)	(174)	(969)
Depreciation/amortisation expense – RoU	(783)	-	-	(783)
Total other movements	(1,449)	(129)	(174)	(1,752)
As at 30 June 2025				
Gross book value	6,179	1,304	4,409	11,892
Gross book value – RoU	10,178	-	-	10,178
Accumulated depreciation/amortisation and impairment	(1,494)	(296)	(2,236)	(4,026)
Accumulated depreciation/amortisation and impairment - RoU	(4,081)	-	-	(4,081)
Closing net book balance	10,782	1,008	2,173	13,963

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (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 ADMINISTERED ON BEHALF OF GOVERNMENT					
Supplier expenses	6,752	4,684	4,756	4,860	5,304
Total expenses administered on behalf of Government	6,752	4,684	4,756	4,860	5,304

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (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 ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	808	808	808	808	808
Receivables	280	280	280	280	280
Total financial assets	1,088	1,088	1,088	1,088	1,088
Total assets administered on behalf of Government	1,088	1,088	1,088	1,088	1,088
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	636	636	636	636	636
Total payables	636	636	636	636	636
Total liabilities administered on behalf of Government	636	636	636	636	636

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered 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 used					
Suppliers	6,752	4,684	4,756	4,860	5,304
Total cash used	6,752	4,684	4,756	4,860	5,304
Net cash from (or used by) operating activities	(6,752)	(4,684)	(4,756)	(4,860)	(5,304)
Net increase (or decrease) in cash held	(6,752)	(4,684)	(4,756)	(4,860)	(5,304)
Cash at beginning of reporting period	808	808	808	808	808
Cash from the OPA for: - appropriations	6,752	4,684	4,756	4,860	5,304
Cash to the OPA	-	-	-	-	-
Cash at end of reporting period	808	808	808	808	808

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

Portfolio glossary

Accrual accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Accumulated depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Additional Estimates	The Additional Estimates process updates estimates from the previous Budget update.
Additional Estimates Bills or Acts	Where amounts appropriated in the annual appropriation acts at Budget time are insufficient, Parliament may appropriate more funds to Portfolios through the Additional Estimates Acts. These are Appropriation Bills (No. 3) and (No. 4), and a separate Bill for Parliamentary Departments (Appropriations (Parliamentary Departments) Bill (No.2)). These Bills are introduced into the Parliament sometime after the Budget Bills.
Administered items	Expenses, revenues, assets or liabilities managed by entities on behalf of the Australian Government. Entities do not control administered items. Administered items include grants, subsidies and benefits (for example, funding for the Pharmaceutical Benefits Scheme).
Annotated appropriation	A form of appropriation that allows an entity access to certain money it receives in payment of services. The nature and extent of the amount to be appropriated are specified in Rules under section 74 of the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act).
Annual appropriation	Two Appropriation Bills are introduced into Parliament in May and comprise the Budget. Further Bills are introduced later in the financial year as part of the Additional Estimates process. Parliamentary Departments have their own appropriations.
Appropriation	The amount of public moneys authorised by Parliament for expenditure from the Consolidated Revenue Fund. Appropriations authorise expenditure by the Australian Government for particular purposes.
ASL (Average Staffing Levels)	The average number of employees receiving salary/wages (or compensation in lieu of salary/wages) over a financial year, with adjustments for casual and part-time employees to show the full-time equivalent.
Assets	Future economic benefits controlled by an entity as a result of past transactions or past events.

Available appropriation	Available appropriation is used to allow a comparison of the current year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to: Budget appropriation + Additional Estimates appropriation + Advance to the Finance Minister (AFM) -Savings - Rephasings - Other Reductions +/- receipts under section 74 of the PGPA Act.
Budget measure	A decision by Cabinet or Ministers in the Budget process that has resulted in a change in expenditure in the current year and/or the forward years. See also cross-Portfolio Budget measure.
Budget Paper 1	Budget Strategy and Outlook. Provides information and analysis on whole of government expenditure and revenue.
Budget Paper 2	Budget Measures. Provides a description of each Budget measure by Portfolio.
Budget Paper 3	Australia's Federal Relations. Provides information and analysis on federal funding provided to the states and territories.
Budget Paper 4	Entity Resourcing. Details total resourcing available to agencies.
Capital Budget Statement	A statement of the entity's estimated capital funding through <i>Appropriation Act (No. 1)</i> Departmental Capital Budget funding or <i>Appropriation Act (No. 2)</i> equity injection funding and the entity's estimated expenditures on non-financial assets.
Capital expenditure	Expenditure by an entity on non-financial assets, for example purchasing a building.
COVID-19	Coronavirus disease 2019. An illness caused by the SARS-CoV-2 virus that was first identified in December 2019. Formerly known as 2019-nCoV.
Cross-Portfolio Budget measure	This is a Budget measure which affects outcomes administered in a number of Portfolios.
Departmental Capital Budget (DCB)	Departmental Capital Budget funding appropriated to non-corporate PGPA Act entities through their <i>Appropriation Act (No. 1)</i> departmental appropriation, for the ongoing replacement of departmental assets which cost less than \$10 million.
Departmental items	Assets, liabilities, revenues and expenses that are controlled by the entity in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by entities in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.

Depreciation and Amortisation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Efficiency dividend	An annual deduction of a percentage of running costs from an entity's budget, which acts as both an incentive to efficiency and a quantification of some of the efficiency gains made by an entity in the previous year.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	The value of resources consumed or lost during the reporting period.
Fair value	Fair values are prices in arm's length transactions between willing buyers and sellers in an active market.
Forward estimates	A system of rolling 3 year financial estimates. After the Budget is passed, the first year of the forward estimates becomes the base for next year's Budget bid, and another out year is added to the forward estimates.
Historical cost	The original cost of acquisition of an asset, including any costs associated with acquisition. Under AASB 116, Property, Plant and Equipment are required to be reported initially at the cost of acquisition (historical cost). The Australian Government's financial reporting requirements issued under the Finance Minister's Orders require the revaluation of noncurrent assets with sufficient regularity to ensure that the carrying amount of assets does not differ materially from fair value as at reporting date.
Liabilities	Future sacrifices of economic benefits that an entity is presently obliged to make to other entities as a result of past transactions or other past events.
Mid-Year Economic and Fiscal Outlook (MYEFO)	The MYEFO updates the economic and fiscal outlook from the previous Budget, and takes account of all decisions made since the release of the Budget that affect expenses and revenue, and hence revises the Budget aggregates.
Operating result	Equals income less expenses.
Outcomes	Outcomes are the results of events, actions or circumstances, including the impact of the Australian Government on the Australian community. Outcomes may be linked with both the outputs of entities using the departmental expenses under their control, and with the administered expenses which entities manage on behalf of the Australian Government. Planned outcomes represent the changes desired by government. The achievement of actual outcomes is assessed and reported in the Annual Report.

Performance measure	Used to measure entity effectiveness in achieving the Government's outcomes. Performance measures must be measurable, and may be qualitative or quantitative. Performance measures in the Portfolio Budget Statements are reported in the Annual Performance Statements, published in the Annual Report, for the same year.
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013.</i> An Act about the governance, performance and accountability of, and the use and management of, public resources by the Commonwealth, Commonwealth entities and Commonwealth companies, and for related purposes.
Portfolio Budget Statements	Budget Related Paper prepared by Portfolios detailing Budget initiatives and explanations of appropriations in terms of outcomes and programs.
Price parameter adjustment	Expenses are indexed by a price parameter for anticipated increases in costs over the estimates period. Changes in indexation are annotated to each outcome as 'Price parameter adjustment' or 'Application of indexation parameters'.
Program/ Programme	Commonwealth programs deliver benefits, services or transfer payments to individuals, industry/business or the community as a whole, and are the primary vehicles for government entities to achieve the intended results of their outcome statements. Commencing from the 2009–10 Budget, entities are required to report to Parliament by program.
Revenue	Total value of resources earned or received during the reporting period.
Right-of-Use Asset	An asset that represents a lessee's right to use an underlying asset for the lease term.
Special account	A special account is an appropriation mechanism that notionally sets aside an amount within the Consolidated Revenue Fund (CRF) to be expended for specific purposes. The amount of appropriation that may be drawn from the CRF by means of a special account is limited to the balance of each special account. Special accounts are not bank accounts. However, amounts forming the balance of a special account may be held in the Official Public Account, an entity official bank account, or by an outsider authorised in a manner consistent with the PGPA Act.
Special appropriation	Special appropriations are provisions within an Act, other than the annual appropriation Acts, which authorise expenditure for particular purposes. Special appropriations may state a maximum amount that is appropriated for the particular purpose, or may specify the legislative criteria that will determine the amount to be paid.

**Strategic
Direction
Statement**

The Strategic Direction Statement explains the year ahead for the entity, focusing on the items of most importance, recognising the major Budget decisions affecting the entity, the major ongoing functions, new functions and significant partnership arrangements, as well as upcoming challenges in the years ahead.
