

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025–26 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 2025–26 2024–25	Other receipts 2025–26 2024–25	Appropriation receipts 2025–26 2024–25	Payments 2025–26 2024–25	Closing balance 2025–26 2024–25
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Departmental						
Australian Industrial Chemicals Introduction Scheme	1	41,225 39,641	21,174 20,914	1,936 1,802	24,610 21,132	39,725 41,225
Office of the Gene Technology Regulator	1	10,693 10,693	139 139	8,173 8,114	8,312 8,253	10,693 10,693
Therapeutic Goods Administration	1	72,008 78,037	206,225 202,400	77,815 74,326	287,058 282,755	68,990 72,008
Total Departmental		123,926	227,538	87,924	319,980	119,408
<i>2025–26 estimate</i>						
<i>2024–25 estimated actual</i>		128,371	223,453	84,242	312,140	123,926

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

		Opening balance 2025–26 2024–25	Other receipts 2025–26 2024–25	Appropriation receipts 2025–26 2024–25	Payments 2025–26 2024–25	Closing balance 2025–26 2024–25
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Administered						
Australian Immunisation Register	1	8,177	3,853	7,133	9,819	9,344
		7,010	3,853	7,133	9,819	8,177
Biomedical Translation Fund	1	51,507	-	-	-	51,507
		51,507	-	-	-	51,507
Medical Research Future Fund	1	61,196	650,000	-	650,000	61,196
		61,196	650,000	-	650,000	61,196
Medicare Guarantee Fund	2	4,438,379	55,607,498	-	55,607,498	4,438,379
		5,240,726	51,312,830	-	52,115,177	4,438,379
Sport and Recreation	4	182	-	-	-	182
		182	-	-	-	182
Total Administered						
	2025–26 estimate	4,507,934	56,261,351	7,133	56,267,317	4,509,101
	<i>2024–25 estimated actual</i>	<i>5,309,114</i>	<i>51,966,683</i>	<i>7,133</i>	<i>52,774,996</i>	<i>4,507,934</i>
Special Public Money						
Services for Other Entities and Trust Moneys	various	613,068	21,499	12,052	27,026	619,593
		606,854	26,189	11,478	31,453	613,068
Total Special Accounts						
	2025–26 estimate	5,244,928	56,510,388	107,109	56,614,323	5,248,102
	<i>2024–25 estimated actual</i>	<i>6,044,339</i>	<i>52,216,325</i>	<i>102,853</i>	<i>53,118,589</i>	<i>5,244,928</i>

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

The departmental budgeted financial statements for the Department of Health 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

Increases in appropriation and expenses for 2024–25 reflect the impact of the additional funding due to government decisions since the 2024–25 Budget.

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 and COVID-19 vaccine 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 has been provided 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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Employee benefits	987,108	943,799	858,150	891,623	902,074
Supplier expenses	898,304	841,566	354,039	194,517	165,416
Depreciation and amortisation	107,692	96,193	93,564	92,229	90,804
Write down and impairment of assets	2,372	1,071	1,071	1,071	1,071
Interest on RoU	10,775	9,909	9,007	8,049	7,049
Other expenses	19	-	-	-	-
Total expenses	2,006,270	1,892,538	1,315,831	1,187,489	1,166,414
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	246,638	250,776	255,647	256,234	256,837
Interest	-	-	2,068	2,068	2,068
Other revenue	1,847	1,847	1,847	1,847	1,847
Total revenue	248,485	252,623	259,562	260,149	260,752
Gains					
Other	945	953	953	953	953
Total gains	945	953	953	953	953
Total own-source income	249,430	253,576	260,515	261,102	261,705
Net cost of (contribution by) services	1,756,840	1,638,962	1,055,316	926,387	904,709
Revenue from Government	1,691,392	1,595,909	1,020,772	893,178	872,925
Surplus (Deficit)	(65,448)	(43,053)	(34,544)	(33,209)	(31,784)
Surplus (Deficit) attributable to the Australian Government	(65,448)	(43,053)	(34,544)	(33,209)	(31,784)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(65,448)	(43,053)	(34,544)	(33,209)	(31,784)

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Total comprehensive income (loss) attributable to the Australian Government	(65,448)	(43,053)	(34,544)	(33,209)	(31,784)
plus: non-appropriated expenses including depreciation/amortisation expenses	41,980	39,813	37,184	35,849	34,424
less: cost recovered depreciation					
AICIS	(3,084)	-	-	-	-
TGA	(5,971)	(5,971)	(5,971)	(5,971)	(5,971)
plus: depreciation/amortisation expenses for RoU assets	65,712	56,380	56,380	56,380	56,380
less: lease principal repayments	(60,799)	(53,049)	(53,049)	(53,049)	(53,049)
Total comprehensive income (loss) attributable to the agency	(27,610)	(5,880)	-	-	-

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

RoU = Right-of-Use asset

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	135,486	131,057	128,928	126,799	124,670
Receivables	224,466	262,882	273,604	287,427	301,250
Other	34,965	11,965	11,965	11,965	11,965
Total financial assets	394,917	405,904	414,497	426,191	437,885
Non-financial assets					
Land and buildings	536,421	492,005	487,828	455,655	424,807
Plant and equipment	7,457	17,895	8,726	9,205	9,684
Intangibles	355,515	471,614	462,564	437,478	412,537
Other	43,193	37,034	37,748	38,462	39,176
Total non-financial assets	942,586	1,018,548	996,866	940,800	886,204
Total assets	1,337,503	1,424,452	1,411,363	1,366,991	1,324,089
LIABILITIES					
Payables					
Employees	28,474	30,902	33,330	35,758	38,186
Suppliers	116,978	116,978	116,978	116,978	116,978
Other payables	52,013	60,566	69,119	77,672	86,225
Total payables	197,465	208,446	219,427	230,408	241,389
Interest bearing liabilities					
Leases	519,993	478,444	436,895	395,346	353,797
Total Interest bearing liabilities	519,993	478,444	436,895	395,346	353,797
Provisions					
Employees	238,766	242,151	245,536	248,921	252,306
Other provisions	12,261	12,261	12,261	12,261	12,261
Total provisions	251,027	254,412	257,797	261,182	264,567
Total liabilities	968,485	941,302	914,119	886,936	859,753
Net assets	369,018	483,150	497,244	480,055	464,336
EQUITY					
Contributed equity	1,019,361	1,176,546	1,225,184	1,241,204	1,257,269
Reserves	40,981	40,981	40,981	40,981	40,981
Accumulated deficits	(691,324)	(734,377)	(768,921)	(802,130)	(833,914)
Total equity	369,018	483,150	497,244	480,055	464,336

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025–26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(691,324)	40,981	1,019,361	369,018
Surplus (deficit) for the period	(43,053)	-	-	(43,053)
Equity injection – appropriations	-	-	141,628	141,628
Departmental Capital Budget	-	-	15,557	15,557
Estimated closing balance as at 30 June 2026	(734,377)	40,981	1,176,546	483,150

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	260,012	258,361	263,232	264,819	265,422
Appropriations	1,892,677	1,579,559	1,009,116	878,421	858,168
Interest	-	-	2,068	2,068	2,068
Net GST received	88,380	65,977	26,865	22,744	23,055
Other cash received	2,847	2,847	2,847	1,847	1,847
Total cash received	2,243,916	1,906,744	1,304,128	1,169,899	1,150,560
Cash used					
Employees	981,445	937,986	852,337	885,810	896,261
Suppliers	905,108	834,454	353,800	194,278	165,177
Net GST paid	88,218	65,977	26,865	22,744	23,055
Interest payments on lease liabilities	10,775	9,909	9,007	8,049	7,049
Cash to the Official Public Account	138,719	-	-	-	-
Total cash used	2,124,265	1,848,326	1,242,009	1,110,881	1,091,542
Net cash from (or used by) operating activities	119,651	58,418	62,119	59,018	59,018
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	107,198	167,885	60,739	25,020	25,065
Total cash used	107,198	167,885	60,739	25,020	25,065
Net cash from (or used by) investing activities	(107,198)	(167,885)	(60,739)	(25,020)	(25,065)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	22,446	142,530	36,280	3,517	3,391
Appropriations - DCB	21,455	15,557	13,260	13,405	13,576
Total cash received	43,901	158,087	49,540	16,922	16,967
Cash used					
Lease principal repayments	60,799	53,049	53,049	53,049	53,049
Total cash used	60,799	53,049	53,049	53,049	53,049
Net cash from (or used by) financing activities	(16,896)	105,038	(3,509)	(36,127)	(36,082)
Net increase (or decrease) in cash held	(4,443)	(4,429)	(2,129)	(2,129)	(2,129)
Cash and cash equivalents at the beginning of the reporting period	139,929	135,486	131,057	128,928	126,799
Cash and cash equivalents at the end of the reporting period	135,486	131,057	128,928	126,799	124,670

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

DCB = Departmental Capital Budget

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

	2024–25 Estimate d actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	21,545	141,628	35,378	2,615	2,489
Capital budget - Bill 1 (DCB)	21,455	15,557	13,260	13,405	13,576
Total capital appropriations	43,000	157,185	48,638	16,020	16,065
Total new capital appropriations represented by:					
Purchase of non-financial assets	43,000	157,185	48,638	16,020	16,065
Total items	43,000	157,185	48,638	16,020	16,065
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	80,953	141,028	38,479	2,615	2,489
Funded by capital appropriation - DCB ^(b)	21,455	15,557	13,260	13,405	13,576
Funded internally from departmental resources	4,790	11,300	9,000	9,000	9,000
Total acquisitions of non-financial assets	107,198	167,885	60,739	25,020	25,065
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	107,198	167,885	60,739	25,020	25,065
Total cash used to acquire assets	107,198	167,885	60,739	25,020	25,065

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

DCB = Departmental Capital Budget

^(a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

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

Table 3.6: Statement of departmental asset movements (Budget year 2025–26)

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	113,679	11,565	714,457	839,701
Gross book value – RoU	743,981	526	-	744,507
Accumulated depreciation/amortisation and impairment	(24,912)	(4,172)	(358,942)	(388,026)
Accumulated depreciation/amortisation and impairment – RoU	(296,327)	(462)	-	(296,789)
Opening net book balance	536,421	7,457	355,515	899,393
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity ^(a)	-	-	141,028	141,028
By purchase – appropriation ordinary annual services ^(b)	-	9,000	6,557	15,557
By purchase – internal resources	-	2,500	8,800	11,300
By purchase – RoU	11,394	106	-	11,500
From acquisition of entities or operations (including restructuring)	-	-	-	-
From acquisition of entities or operations (including restructuring) – RoU	-	-	-	-
Total additions	11,394	11,606	156,385	179,385
Other movements				
Depreciation/amortisation expense	1,575	(1,102)	(40,286)	(39,813)
Depreciation/amortisation expense – RoU	(56,314)	(66)	-	(56,380)
Revaluations	(1,071)	-	-	(1,071)
From acquisition of entities or operations (including restructuring)	-	-	-	-
From acquisition of entities or operations (including restructuring) – RoU	-	-	-	-
Total other movements	(55,810)	(1,168)	(40,286)	(97,264)
As at 30 June 2026				
Gross book value	112,608	23,065	870,842	1,006,515
Gross book value – RoU	755,375	632	-	756,007
Accumulated depreciation/amortisation and impairment	(23,337)	(5,274)	(399,228)	(427,839)
Accumulated depreciation/amortisation and impairment – RoU	(352,641)	(528)	-	(353,169)
Closing net book balance	492,005	17,895	471,614	981,514

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

^(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.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	4,342,293	4,629,399	4,103,535	4,122,576	4,467,281
Subsidies	24,628,358	27,166,787	29,455,545	31,908,939	34,391,270
Personal benefits	70,156,972	74,468,867	77,375,556	78,709,582	81,006,586
Grants	12,690,391	13,474,943	13,203,499	13,059,307	13,369,314
Write down and impairment of assets	514,303	16,529	16,529	16,529	16,529
Corporate Commonwealth entities	790,497	806,112	389,785	381,596	387,180
Depreciation and amortisation	1,442	16	-	-	-
Other expenses	336,906	7,133	7,133	7,133	7,133
Total expenses administered on behalf of Government	113,461,162	120,569,786	124,551,582	128,205,662	133,645,293
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Taxation revenue					
Other taxes	33,012	36,367	39,451	42,736	46,062
Total taxation revenue	33,012	36,367	39,451	42,736	46,062
Non-taxation revenue					
Interest	9,499	8,617	7,849	7,021	6,463
Special account transfers	51,962,830	56,257,498	58,340,310	60,259,243	61,894,685
Recoveries	7,099,739	7,383,255	7,333,578	7,356,338	7,461,903
Other revenue	454,634	437,405	409,080	385,047	361,742
Total non-taxation revenue	59,526,702	64,086,775	66,090,817	68,007,649	69,724,793
Total own-source revenue administered on behalf of Government	59,559,714	64,123,142	66,130,268	68,050,385	69,770,855
Gains					
Other gains	-	-	-	-	-
Total gains administered on behalf of Government	-	-	-	-	-
Total revenue administered on behalf of Government	59,559,714	64,123,142	66,130,268	68,050,385	69,770,855

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	5,308,736	5,308,736	5,308,736	5,308,736	5,308,736
Receivables	2,317,300	2,106,097	1,922,351	1,833,202	1,815,868
Investments	897,636	1,079,962	1,141,116	1,143,353	1,145,619
Total financial assets	8,523,672	8,494,795	8,372,203	8,285,291	8,270,223
Non-financial assets					
Plant and equipment	16	-	-	-	-
Inventories	224,998	343,747	327,218	310,689	294,160
Prepayments	1,040,694	1,040,694	1,040,694	1,040,694	1,040,694
Total non-financial assets	1,265,708	1,384,441	1,367,912	1,351,383	1,334,854
Total assets administered on behalf of Government	9,789,380	9,879,236	9,740,115	9,636,674	9,605,077
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	216,217	217,897	219,577	221,257	222,937
Subsidies	109,249	109,249	109,249	109,249	109,249
Personal benefits	2,182,813	2,097,519	3,271,032	4,614,781	4,916,837
Grants	559,793	559,794	559,795	559,796	559,797
Total payables	3,068,072	2,984,459	4,159,653	5,505,083	5,808,820
Provisions					
Personal benefits	1,204,819	1,204,819	1,204,819	1,204,819	1,204,819
Subsidies	609,055	623,959	656,403	699,762	807,510
Total payables	1,813,874	1,828,778	1,861,222	1,904,581	2,012,329
Total liabilities administered on behalf of Government	4,881,946	4,813,237	6,020,875	7,409,664	7,821,149

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	5,689	4,984	4,421	3,950	3,520
Taxes	33,012	36,367	39,451	42,736	46,062
GST received	923,877	977,069	989,374	1,071,233	1,156,763
Special account receipts	51,962,830	56,257,498	58,340,310	60,259,243	61,894,685
Other receipts	7,548,253	8,014,197	7,909,737	7,815,606	7,826,661
Total cash received	60,473,661	65,290,115	67,283,293	69,192,768	70,927,691
Cash used					
Grants	13,614,272	14,452,287	14,193,078	13,059,651	13,369,313
Subsidies	24,668,260	27,222,726	29,505,618	31,934,811	34,362,936
Personal benefits	69,740,173	74,554,161	76,202,043	77,365,833	80,704,530
Suppliers	4,475,663	4,699,011	4,026,265	5,129,686	5,550,083
Corporate entities	790,497	806,112	389,785	381,596	387,180
Other payments	-	-	-	-	-
Total cash used	113,288,865	121,734,297	124,316,789	127,871,577	134,374,042
Net cash from (or used by) operating activities	(52,815,204)	(56,444,182)	(57,033,496)	(58,678,809)	(63,446,351)
INVESTING ACTIVITIES					
Cash received					
Repayment of advances and loans	37,484	21,299	20,095	17,999	17,261
Total cash received	37,484	21,299	20,095	17,999	17,261
Cash used					
Advances made	2,942	-	-	-	-
Equity injections to corporate Commonwealth entities	75,906	182,326	61,154	2,237	2,266
Purchase of investments	-	-	-	-	-
Total cash used	78,848	182,326	61,154	2,237	2,266
Net cash from (or used by) investing activities	(41,364)	(161,027)	(41,059)	15,762	14,995

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	14,628	-	-	-	-
Total cash used	14,628	-	-	-	-
Net cash from (or used by) financing activities	(14,628)	-	-	-	-
Net increase (or decrease) in cash held	(52,871,196)	(56,605,209)	(57,074,555)	(58,663,047)	(63,431,356)
Cash at beginning of reporting period	6,111,081	5,308,736	5,308,736	5,308,736	5,308,736
Cash from the OPA for:					
- appropriations	60,384,076	65,172,940	65,916,541	67,528,495	72,309,988
- capital injections	137,950	299,364	55,515	-	-
- Corporate entity capital	75,906	182,326	61,154	2,237	2,266
- GST appropriations	923,877	977,069	989,374	1,071,233	1,156,763
Cash to the OPA for:					
- return of GST	(923,877)	(977,069)	(989,374)	(1,071,233)	(1,156,763)
- other	(8,529,081)	(9,049,421)	(8,958,655)	(8,867,685)	(8,880,898)
Cash at end of reporting period	5,308,736	5,308,736	5,308,736	5,308,736	5,308,736

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

OPA = Official Public Account

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Administered assets	100,213	299,364	55,515	-	-
Total capital appropriations	100,213	299,364	55,515	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	100,213	299,364	55,515	-	-
Other	-	-	-	-	-
Total items	100,213	299,364	55,515	-	-
ACQUISITION OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	10,579	20,763	-	-	-
Total acquisition of non-financial assets	10,579	20,763	-	-	-

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

Table 3.11: Statement of administered asset movements (Budget year 2025–26)

	Infrastructure, plant and equipment \$'000	Total \$'000
As at 1 July 2025		
Gross book value	8,555	8,555
Accumulated depreciation/amortisation and impairment	(8,539)	(8,539)
Opening net book balance	16	16
CAPITAL ASSET ADDITIONS		
Estimated expenditure on new or replacement assets		
By purchase - appropriation equity	-	-
Total additions	-	-
Other movements		
Depreciation/amortisation expense	(16)	(16)
Total other movements	(16)	(16)
As at 30 June 2026		
Gross book value	8,555	8,555
Accumulated depreciation/amortisation and impairment	(8,555)	(8,555)
Closing net book balance	-	-

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

RoU = Right-of-Use asset

