

Aged Care Quality and Safety Commission

Entity resources and planned performance

Aged Care Quality and Safety Commission

Section 1: Entity overview and resources	126
1.1 Strategic direction statement.....	126
1.2 Entity resource statement.....	127
1.3 Budget measures	128
Section 2: Outcomes and planned performance	129
2.1 Budgeted expenses and performance for Outcome 1	129
Section 3: Budgeted financial statements	134
3.1 Budgeted financial statements	134
3.2. Budgeted financial statements tables.....	136

Aged Care Quality and Safety Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

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 uphold rights, and protect and enhance the safety, health, wellbeing and quality of life of older people in Australia receiving Commonwealth-funded aged care services.

The Commission applies the range of functions and powers available under the *Aged Care Act 2024* and associated subordinate legislative instruments including:

1. upholding the rights under the Statement of Rights, including by maintaining transparent and accountable processes for handling complaints about registered providers, responsible persons or aged care workers
2. protecting continuity of care by monitoring the financial viability and sustainability of registered providers and mitigating financial risks
3. building the confidence and trust of individuals in the delivery of funded aged care, including by promoting continuous improvement towards high quality care
4. ensuring registered providers, responsible persons, aged care workers and operators of aged care digital platforms comply with their obligations under the Act, including by using the Commission's information-gathering, compliance and enforcement powers
5. engaging with individuals accessing funded aged care services to learn about their experiences, and using this engagement to inform the development of best-practice models for providers and workers
6. educating the aged care sector on the rights of individuals under the Statement of Rights, the role of the Commission, and the obligations that apply to registered providers, responsible persons, aged care workers and operators of aged care digital platforms
7. registering providers of funded aged care services, and regulating this registration, including through varying, suspending or revoking the registration as appropriate
8. promoting a culture for registered providers, responsible persons and aged care workers of open disclosure and best-practice handling and resolution of complaints and feedback, including by building the capability of individuals to engage in the complaints process.

These functions and powers enable the ACQSC to protect and enhance the safety, health, wellbeing and quality of life of individuals accessing funded aged care services, including by managing sector-wide risks and issues.

The ACQSC gives older people in Australia and their families a single point of contact when they want to raise a concern about the performance of an aged care provider or worker in fulfilling their obligations under the *Aged Care Act 2024* and associated subordinate legislative instruments.

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: ACQSC resource statement – Budget estimates for 2025–26 as at Budget March 2025

	2024–25 Estimated actual \$'000	2025–26 Estimate \$'000
DEPARTMENTAL		
Prior year appropriation available	128,411	116,376
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation ^(b)	303,104	337,055
s74 retained revenue receipts ^(c)	12,854	1,734
Departmental Capital Budget ^(d)	1,932	1,941
Other services ^(e)		
Equity injection	150	50
Total departmental annual appropriations	318,040	340,780
Total departmental resourcing	446,451	457,156
Total resourcing for ACQSC	446,451	457,156
	2024–25	2025–26
Average staffing level (number)	1,598	1,918

All figures are GST exclusive.

^(a) Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026.

^(b) Excludes \$11.2 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) 2025–2026 and Supply Bill (No. 2) 2025–2026.

1.3 Budget measures

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

Table 1.2: ACQSC 2025–26 Budget measures

Part 1: Measures announced since the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO)

Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Implementation of Aged Care Reforms ^(a)					
Aged Care Quality and Safety Commission					
Departmental payments 1.1	-	116,112	-	-	-
Total payments	-	116,112	-	-	-
<i>Related receipts</i>		27,701			
Savings from External Labour - further extension ^(a)					
Aged Care Quality and Safety Commission					
Departmental payments 1.1	-			-	(1,067)
Total payments	-	-	-	-	(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. ACQSC 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 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

Uphold rights, and protect and enhance the safety, health, wellbeing and quality of life of older people in Australia receiving Commonwealth-funded aged care services, including through effective engagement with older people, regulation and education of aged care providers and workers, and independent and accessible resolution of complaints about aged care services.

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.1: Quality Aged Care Services					
Departmental expenses					
Departmental appropriation ^(a)	323,537	331,262	197,121	194,130	196,748
Expenses not requiring appropriation in the budget year ^(b)	11,501	12,422	14,701	12,567	12,985
Operating deficit (surplus)	9,775	53,961	-	-	-
Total for Program 1.1	344,813	397,645	211,822	206,697	209,733
Total expenses for Outcome 1	344,813	397,645	211,822	206,697	209,733
	2024–25	2025–26			
Average staffing level (number)	1,598	1,918			

^(a) Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1), Supply 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 2025–26 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	
Uphold rights, and protect and enhance the safety, health, wellbeing and quality of life of older people in Australia receiving Commonwealth-funded aged care services, including through effective engagement with older people, regulation and education of aged care providers and workers, and independent and accessible resolution of complaints about aged care services.	
Program 1.1: Quality Aged Care Services	
Uphold rights, and protect and enhance the safety, health, wellbeing and quality of life of older people in Australia receiving Commonwealth funded aged care services and build confidence and trust in the provision of aged care services. Empower older people to exercise their rights when accessing, or seeking to access, Commonwealth-funded aged care services and support them to live active, self-determined and meaningful lives as they age.	
Key Activities	<ol style="list-style-type: none"> 1. Uplift the quality and safety of aged care services through active engagement with, and education of, older people, aged care providers, workers and the sector. 2. Register entities to deliver Commonwealth-funded aged care services, monitor their ongoing suitability to be a registered provider, and manage the process for renewal, variation and/or revocation of registration.¹ 3. Undertake risk-based regulation and effective complaints management, to protect, safeguard and uphold the rights of older people receiving care.² 4. Hold providers accountable for high-quality care, and deter poor performance through monitoring, compliance and enforcement activities.

¹ Refers to updated key activities that will be reflected in the ACQSC 2025–26 Corporate Plan.

² Refers to updated key activities that will be reflected in the ACQSC 2025–26 Corporate Plan.

Program 1.1: Quality Aged Care Services		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Enable older people to receive high quality and safe care by regulating the entry, exit and ongoing suitability of providers and workers delivering government-subsidised aged care services.	The ACQSC expects to: <ul style="list-style-type: none"> Conduct 1,370 audits of aged care services, comprising 730 site audits and 640 quality audits. At risk
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	Enable older people to receive high quality and safe care by regulating the entry, exit and ongoing suitability of providers and workers delivering government-subsidised aged care services.	Under the new <i>Aged Care Act 2024</i> the ACQSC plans to: <ul style="list-style-type: none"> Complete 100% of registration and renewal decisions within statutory timeframes.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

Program 1.1: Quality Aged Care Services		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Protect and improve the quality, safety and experience of older people receiving care through an efficient and effective complaints handling service, management of serious incidents, and the processing of provider reporting and notifications.	The ACSQC expects that: <ul style="list-style-type: none"> 78% of complaints are resolved within published service standards. 93% of enquiries are responded to within published service standards. 72% of complainant and provider survey responses have an overall rating of satisfied or higher with the complaints process in line with published service standards. 78% of complaints finalised achieve a positive outcome for older people. On track
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	Protect and improve the care quality, safety and experience of older people receiving care through an efficient and effective complaint-handling service and the processing of provider reporting and notifications, including serious incident 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. 80% of complaints finalised achieve a positive outcome for older people.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

Program 1.1: Quality Aged Care Services		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Undertake provider and worker supervision in response to risks in aged care service delivery, supporting provider compliance and taking enforcement actions where necessary.	Decrease in year-on-year non-compliance by provider cohort. On track
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	Undertake provider and worker supervision in response to risks and non-compliance in aged care service delivery, incentivising provider compliance and taking enforcement actions where necessary.	Establish baseline under the new <i>Aged Care Act 2024</i> .
Forward Estimates 2026–29	As per 2025–26.	Decrease in non-compliance by provider cohort.
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

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

This section is not applicable to the ACQSC.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

The operations of the ACQSC are primarily funded by appropriations. Additional funding received from Government in 2025–26 is associated with the introduction of the *Aged Care Act 2024*, due to commence on 1 July 2025.

Own-source revenue is estimated to decrease in 2025–26 with the recognition and receipting of cost recovery revenue expected to be undertaken on behalf of Government as administered items.

Revenue from Government and related expenses are projected to decrease across the forward estimate years as current implementation activities and other terminating measures and programs cease.

The ACQSC received approval from Government to budget for an operating deficit in the 2025–26 financial year to support the continuation of activities associated with the introduction of the *Aged Care Act 2024*. This operating deficit will be funded using existing financial assets and is not expected to impact the ACQSC's financial sustainability.

Resourcing provided by Government supports the delivery of the ACQSC's regulatory activities and programs, as well as associated management costs.

Balance Sheet

Financial assets are estimated to reduce in the 2025–26 financial year to fund the approved operating deficit to support the continuation of activities associated with the introduction of the *Aged Care Act 2024*.

Land and building assets, and lease liabilities, are estimated to decline in line with current lease office accommodation holdings, offset by future new leasing activities.

Remaining assets and liabilities are anticipated to remain relatively stable across the forward estimate 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 and amortisation expenses, but provides for a separate capital budget through equity appropriations

Cashflow

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

Administered

Schedule of Budgeted Income and Expenses

Revenue estimates relate to the recovery of costs for provider registration, renewal of registration and provider-initiated variations to registrations under the *Aged Care Act 2024*. The ACQSC is consulting on the proposed implementation of cost recovery arrangements for these activities, and the outcomes of this consultation will be incorporated into a Cost Recovery Implementation Statement published for 2025–26.

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	215,391	264,701	173,374	174,304	178,009
Supplier expenses	117,327	119,986	23,235	19,306	18,210
Depreciation and amortisation	11,431	12,352	14,631	12,497	12,915
Interest on RoU	664	606	582	590	599
Other expenses	-	-	-	-	-
Total expenses	344,813	397,645	211,822	206,697	209,733
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	14,854	-	16,014	16,015	16,015
Total revenue	14,854	-	16,014	16,015	16,015
Gains					
Other	70	70	70	70	70
Total gains	70	70	70	70	70
Total own-source income	14,924	70	16,084	16,085	16,085
Net cost of (contribution by) services	329,889	397,575	195,738	190,612	193,648
Revenue from Government	314,316	337,055	187,088	184,105	188,381
Surplus (Deficit)	(15,573)	(60,520)	(8,650)	(6,507)	(5,267)
Surplus (Deficit) attributable to the Australian Government	(15,573)	(60,520)	(8,650)	(6,507)	(5,267)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(15,573)	(60,520)	(8,650)	(6,507)	(5,267)

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	(15,573)	(60,520)	(8,650)	(6,507)	(5,267)
plus: non-appropriated expenses depreciation/amortisation expenses	4,505	4,829	5,441	3,307	5,283
plus: depreciation/amortisation expenses for RoU assets	6,926	7,523	9,190	9,190	7,632
less: lease principal repayments	(5,633)	(5,793)	(5,981)	(5,990)	(7,648)
Total comprehensive income (loss) attributable to the agency	(9,775)	(53,961)	-	-	-

Prepared on Australian Accounting Standards basis.

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	2,300	4,311	5,046	5,333	4,315
Receivables	120,048	65,943	66,056	65,766	53,394
Total financial assets	122,348	70,254	71,102	71,099	57,709
Non-financial assets					
Land and buildings	25,629	20,038	19,252	8,729	18,016
Property, plant and equipment	10,251	8,365	5,921	5,935	5,563
Intangibles	154	200	196	197	198
Other	3,163	3,163	3,163	3,230	3,700
Total non-financial assets	39,197	31,766	28,532	18,091	27,477
Total assets	161,545	102,020	99,634	89,190	85,186
LIABILITIES					
Payables					
Suppliers	15,286	14,741	15,798	15,700	12,198
Other payables	4,060	5,251	5,945	5,396	4,972
Total payables	19,346	19,992	21,743	21,096	17,170
Interest bearing liabilities					
Leases	26,993	24,185	26,541	20,551	22,999
Total interest bearing liabilities	26,993	24,185	26,541	20,551	22,999
Provisions					
Employees	31,505	32,726	32,915	33,626	34,332
Other provisions	181	126	126	126	126
Total provisions	31,686	32,852	33,041	33,752	34,458
Total liabilities	78,025	77,029	81,325	75,399	74,627
Net assets	83,520	24,991	18,309	13,791	10,559
EQUITY					
Contributed equity	28,621	30,612	32,580	34,569	36,604
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	54,899	(5,621)	(14,271)	(20,778)	(26,045)
Total equity	83,520	24,991	18,309	13,791	10,559

Prepared on Australian Accounting Standards basis.

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

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	54,899	-	28,621	83,520
Surplus (deficit) for the period	(60,520)	-	-	(60,520)
Equity injection - Bill 2	-	-	50	50
Capital budget - Bill 1 (DCB)	-	-	1,941	1,941
Estimated closing balance as at 30 June 2026	(5,621)	-	30,612	24,991

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)

	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					
Appropriations	326,351	388,836	188,643	184,261	198,796
Goods and services	12,854	1,734	16,225	15,824	17,367
Net GST received	10,540	11,492	4,457	4,562	3,818
Total cash received	349,745	402,062	209,325	204,647	219,981
Cash used					
Employees	214,765	263,480	173,185	174,179	177,429
Suppliers	126,871	130,227	27,750	24,901	25,623
Interest payments on lease liability	664	606	582	590	599
Total cash used	342,300	394,313	201,517	199,670	203,651
Net cash from (or used by) operating activities	7,445	7,749	7,808	4,977	16,330
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	4,215	1,936	3,060	1,989	11,735
Total cash used	4,215	1,936	3,060	1,989	11,735
Net cash from (or used by) investing activities	(4,215)	(1,936)	(3,060)	(1,989)	(11,735)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	2,082	1,991	1,968	3,289	2,035
Total cash received	2,082	1,991	1,968	3,289	2,035
Cash used					
Lease principal repayments	5,633	5,793	5,981	5,990	7,648
Total cash used	5,633	5,793	5,981	5,990	7,648
Net cash from (or used by) financing activities	(3,551)	(3,802)	(4,013)	(2,701)	(5,613)
Net increase (or decrease) in cash held	(321)	2,011	735	287	(1,018)
Cash and cash equivalents at the beginning of the reporting period	2,621	2,300	4,311	5,046	5,333
Cash and cash equivalents at the end of the reporting period	2,300	4,311	5,046	5,333	4,315

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

Table 3.5: Departmental 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					
Capital budget - Bill 1 (DCB)	1,932	1,941	1,968	1,989	2,035
Equity injections - Bill 2	150	50	-	-	-
Total capital appropriations	2,082	1,991	1,968	1,989	2,035
Total new capital appropriations represented by:					
Purchase of non-financial assets	2,082	1,991	1,968	1,989	2,035
Other items	-	-	-	-	-
Total items	2,082	1,991	1,968	1,989	2,035
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	150	50	-	-	-
Funded by capital appropriation - DCB ^(b)	1,932	1,886	1,968	1,989	2,035
Funded internally from departmental resources	2,133	-	1,092	-	9,700
Total acquisitions of non-financial assets	4,215	1,936	3,060	1,989	11,735
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	4,215	1,936	3,060	1,989	11,735
Total cash used to acquire assets	4,215	1,936	3,060	1,989	11,735

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

^(a) Includes current Appropriation Bill (no. 2), Supply Bill (No. 2) and prior Appropriation Act (No. 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 2025–26)

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	2,405	20,037	3,568	26,010
Gross book value - RoU	44,398	748	-	45,146
Accumulated depreciation/amortisation and impairment	(1,240)	(10,347)	(3,414)	(15,001)
Accumulated depreciation/amortisation and impairment - RoU	(19,934)	(187)	-	(20,121)
Opening net book balance	25,629	10,251	154	36,034
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
Funded by capital appropriations - equity injection ^(a)	-	50	-	50
Funded by capital appropriations - DCB ^(b)	-	1,838	48	1,886
By purchase - internally funded	-	-	-	-
By purchase - RoU	2,985	-	-	2,985
Total additions	2,985	1,888	48	4,921
Other movements				
Depreciation/amortisation expense	(1,240)	(3,587)	(2)	(4,829)
Depreciation/amortisation expense - RoU	(7,336)	(187)	-	(7,523)
Total other movements	(8,576)	(3,774)	(2)	(12,352)
As at 30 June 2026				
Gross book value	2,405	21,925	3,616	27,946
Gross book value - RoU	47,383	748	-	48,131
Accumulated depreciation/amortisation and impairment	(2,480)	(13,934)	(3,416)	(19,830)
Accumulated depreciation/amortisation and impairment - RoU	(27,270)	(374)	-	(27,644)
Closing net book balance	20,038	8,365	200	28,603

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget
RoU = Right-of-Use asset

^(a) Includes current Appropriation Bill (No. 2) 2025–2026, Supply Bill (No. 2) 2025–2026 and prior Appropriation Act (No. 2/4/6) appropriations.

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

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
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Other non-tax revenue	-	43,851	-	-	-
Total non-taxation revenue	-	43,851	-	-	-
Total revenues administered on behalf of Government	-	43,851	-	-	-
Total income administered on behalf of Government	-	43,851	-	-	-

Prepared on Australian Accounting Standards basis.

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

This section is not applicable to the ACQSC.

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					
Sale of goods and services	-	43,851	-	-	-
Total cash received	-	43,851	-	-	-
Net cash from (or used by) operating activities	-	(43,851)	-	-	-
Net increase (or decrease) in cash held	-	(43,851)	-	-	-
Cash at beginning of reporting period	-	-	-	-	-
Cash to the OPA					
- return of GST	-	43,851	-	-	-
- other	-	-	-	-	-
Cash at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account