

Australian Radiation Protection and Nuclear Safety Agency

Entity resources and planned performance

Australian Radiation Protection and Nuclear Safety Agency

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|--|------------|
| Section 1: Entity overview and resources | 218 |
| 1.1 Strategic direction statement..... | 218 |
| 1.2 Entity resource statement..... | 219 |
| 1.3 Budget measures | 221 |
| Section 2: Outcomes and planned performance | 222 |
| 2.1 Budgeted expenses and performance for Outcome 1..... | 222 |
| Section 3: Budgeted financial statements..... | 229 |
| 3.1 Budgeted financial statements | 229 |
| 3.2. Budgeted financial statements tables..... | 230 |

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 2025–26, 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 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: ARPANSA 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 | 19,949 | 17,149 |
| Annual appropriations | | |
| Ordinary annual services ^(a) | | |
| Departmental appropriation | 21,613 | 22,448 |
| s74 retained revenue receipts ^(b) | - | - |
| Departmental Capital Budget ^(c) | 4,538 | 2,189 |
| Other services ^(d) | | |
| Equity injection | - | 1,820 |
| Total departmental annual appropriations | 26,151 | 26,457 |

Table 1.1: ARPANSA resource statement – Budget estimates for 2025–26 as at Budget March 2025 (continued)

| | 2024–25 Estimated actual \$'000 | 2025–26 Estimate \$'000 |
|---|--|-------------------------------|
| Special accounts ^(e) | | |
| Opening balance | 1,174 | 1,174 |
| Appropriation receipts | 19,984 | 19,547 |
| Non-appropriation receipts | 14,993 | 15,431 |
| Total special account | 36,151 | 36,152 |
| Less appropriations drawn from annual or special appropriations above and credited to special accounts ^(f) | (19,984) | (19,547) |
| Total departmental resourcing | 62,267 | 60,211 |
| Total resourcing for ARPANSA | 62,267 | 60,211 |
| | 2024–25 | 2025–26 |
| Average staffing level (number) | 178 | 178 |

All figures are GST exclusive.

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

^(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) 2025–2026 and Supply Bill (No. 2) 2025–2026.

^(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 the Budget Paper No. 2 and are summarised below.

Table 1.2: ARPANSA 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 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Critical Health Infrastructure and Systems ^(a) | | | | | |
| Australian Radiation Protection and Nuclear Safety Agency | | | | | |
| Departmental payments | 1.1 | - | - | - | - |
| Total payments | | - | - | - | - |
| Nuclear-Powered Submarine Program – continuation of whole-of-government support ^(a) | | | | | |
| Australian Radiation Protection and Nuclear Safety Agency | | | | | |
| Departmental payments | 1.2 | - | 6,910 | - | - |
| Total payments | | - | 6,910 | - | - |
| Savings from External Labour - further extension ^(a) | | | | | |
| Australian Radiation Protection and Nuclear Safety Agency | | | | | |
| Departmental payments | 1.1 | - | - | - | (228) |
| Total payments | | - | - | - | (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

| | 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: Radiation Protection and Nuclear Safety | | | | | |
| Departmental expenses | | | | | |
| Ordinary annual services ^(a) | 15,446 | 16,258 | 15,944 | 14,888 | 14,844 |
| Special accounts | 14,993 | 15,431 | 15,725 | 16,023 | 16,258 |
| 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 | 33,302 | 34,552 | 34,532 | 33,774 | 33,965 |
| Program 1.2: Nuclear Powered Submarines | | | | | |
| Departmental expenses | | | | | |
| Ordinary annual services ^(a) | 8,967 | 6,190 | - | - | - |
| Total for Program 1.2 | 8,967 | 6,190 | - | - | - |
| Total expenses for Outcome 1 | 42,269 | 40,742 | 34,532 | 33,774 | 33,965 |
| | 2024–25 | 2025–26 | | | |
| Average staffing level (number) | 178 | 178 | | | |

^(a) Appropriation Bill (No. 1) 2025–26 and Supply Bill (No. 1) 2025–2026.

^(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 | |
| 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 2024–25 | 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. On track |
| Year | Performance Measure | Planned Performance Results |
| Budget Year 2025–26 | As per 2024–25. | 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, facility upgrades and engagement with international health authorities. |
| Forward Estimates 2026–29 | As per 2025–26. | As per 2025–26. |

| Program 1.1: Radiation Protection and Nuclear Safety | | |
|--|---|--|
| Year | Performance Measure | Expected Performance Results |
| Current Year 2024–25 | 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. On track |
| Year | Performance Measure | Planned Performance Results |
| Budget Year 2025–26 | As per 2024–25. | Emergency preparedness and response systems are operational and available to respond to an incident in alignment with the national planning framework. Support a consistent coordinated response across the Commonwealth in the event of a radiological and nuclear safety event. |
| Forward Estimates 2026–29 | As per 2025–26. | As per 2025–26. |

| Program 1.1: Radiation Protection and Nuclear Safety | | |
|--|--|--|
| Year | Performance Measure | Expected Performance Results |
| Current Year 2024–25 | Promote, measure and report patient radiation 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. Diagnostic Reference Level data will be made available on the ARPANSA website by end of financial year. On track |
| Year | Performance Measure | Planned Performance Results |
| Budget Year 2025–26 | As per 2024–25. | Summary data relating to significant deviations and trends will be published on the ARPANSA website annually. Publication of summary data collected through the Diagnostic Reference Level program will be made available on the ARPANSA website. |
| Forward Estimates 2026–29 | As per 2025–26. | As per 2025–26. |

| Program 1.1: Radiation Protection and Nuclear Safety | | |
|---|---|---|
| Year | Performance Measure | Expected Performance Results |
| Current Year 2024–25 | Ensure protection of people and the environment through efficient and effective regulation. | <p>ARPANSA has demonstrated national leadership in engagement with jurisdictions on national uniformity issues through facilitating the exchange of regulatory knowledge and emerging radiation safety issues.</p> <p>ARPANSA has progressed greater consistency of radiation regulation in Australia through a gap analysis of national safety standards against the operating landscape.</p> <p>On track</p> |
| Year | Performance Measure | Planned Performance Results |
| Budget Year 2025–26 | As per 2024–25. | Demonstrate national leadership in engagement with jurisdictions on national uniformity issues, including safety standards and guidance, and exploring opportunities for progressing greater consistency of radiation safety regulation in Australia. |
| Forward Estimates 2026–29 | As per 2025–26. | As per 2025–26. |
| Material changes to Program 1.1 resulting from 2025–26 Budget 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 2024–25 | Provide support to the implementation of the optimal pathway to establish an Australian nuclear-powered submarine capability. | <p>ARPANSA supported the Department of Defence in the development of a new regulatory framework that will promote and regulate nuclear safety activities relating to the nuclear-powered submarine enterprise. This included providing advice on the Australian Naval Nuclear Power Safety Bill, the associated draft Regulations and establishment of the Australian Naval Nuclear Power Safety Regulator.</p> <p>ARPANSA issued a licence to the Australian Submarine Agency to prepare a site for a controlled industrial facility at the existing HMAS Stirling Navy Base, as well as regulatory guidance and expectations relating to potential future licence assessments.</p> <p>On track</p> |
| Year | Performance Measure | Planned Performance Results |
| Budget Year 2025–26 | As per 2024–25. | <p>Continue to develop appropriate interfaces and boundaries, and roles and responsibilities for ARPANSA, within the regulatory framework for nuclear-powered submarines.</p> <p>Provide regulatory support to the Australian Naval Nuclear Power Safety Regulator and if required, undertake licence assessments for facilities associated with the nuclear-powered submarine enterprise.</p> <p>Assist the establishment of a fit-for-purpose military regulator in accordance with Government determined timeframes, including conducting information sharing exercises and ensuring appropriate levels of operational competency.</p> |
| Forward Estimates 2026–29 | This measure will terminate in June 2026. | N/A |
| Material changes to Program 1.2 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 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 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 | | | | | | |
| Special account by Act - ARPANSA Account ^(a) | 1 | 1,174 | 15,431 | 19,547 | 34,978 | 1,174 |
| | | 1,174 | 14,993 | 19,984 | 34,977 | 1,174 |
| <i>Total special accounts 2025–26 estimate</i> | | 1,174 | 15,431 | 19,547 | 34,978 | 1,174 |
| <i>Total special accounts 2024–25 estimated actual</i> | | 1,174 | 14,993 | 19,984 | 34,977 | 1,174 |

^(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

| | 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 | 25,820 | 26,641 | 20,622 | 20,175 | 20,422 |
| Supplier expenses | 13,327 | 10,991 | 10,800 | 10,489 | 10,433 |
| Depreciation and amortisation | 3,105 | 3,105 | 3,105 | 3,105 | 3,105 |
| Interest on RoU | 17 | 5 | 5 | 5 | 5 |
| Total expenses | 42,269 | 40,742 | 34,532 | 33,774 | 33,965 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Revenue | | | | | |
| Sale of goods and rendering of services | 8,000 | 8,200 | 8,350 | 8,500 | 8,585 |
| Other revenue | 6,993 | 7,231 | 7,375 | 7,523 | 7,673 |
| Total revenue | 14,993 | 15,431 | 15,725 | 16,023 | 16,258 |
| Gains | | | | | |
| Other | - | - | - | - | - |
| Total gains | - | - | - | - | - |
| Total own-source income | 14,993 | 15,431 | 15,725 | 16,023 | 16,258 |
| Net cost of (contribution by) services | 27,276 | 25,311 | 18,807 | 17,751 | 17,707 |
| Revenue from Government | 21,613 | 22,448 | 15,944 | 14,888 | 14,844 |
| Surplus (deficit) | (5,663) | (2,863) | (2,863) | (2,863) | (2,863) |
| Surplus (deficit) attributable to the Australian Government | (5,663) | (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 | (5,663) | (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

| | 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 | (5,663) | (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 | (2,800) | - | - | - | - |

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Table 3.3: 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 | 1,224 | 1,224 | 1,224 | 1,224 | 1,224 |
| Receivables | 16,793 | 16,793 | 16,793 | 16,793 | 16,793 |
| Accrued revenue | 675 | 675 | 675 | 675 | 675 |
| Total financial assets | 18,692 | 18,692 | 18,692 | 18,692 | 18,692 |
| Non-financial assets | | | | | |
| Land and buildings | 53,306 | 52,378 | 51,323 | 51,318 | 50,413 |
| Property, plant and equipment | 14,899 | 16,781 | 17,857 | 18,056 | 18,184 |
| Inventories | 428 | 428 | 428 | 428 | 428 |
| Intangibles | 3,573 | 3,523 | 3,473 | 3,423 | 3,373 |
| Other | 1,609 | 1,609 | 1,609 | 1,609 | 1,609 |
| Total non-financial assets | 73,815 | 74,719 | 74,690 | 74,834 | 74,007 |
| Total assets | 92,507 | 93,411 | 93,382 | 93,526 | 92,699 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 809 | 809 | 809 | 809 | 809 |
| Employees | 572 | 572 | 572 | 572 | 572 |
| Other payables | 65 | 65 | 65 | 65 | 65 |
| Total payables | 1,446 | 1,446 | 1,446 | 1,446 | 1,446 |
| Interest bearing liabilities | | | | | |
| Leases | 1,272 | 1,030 | 788 | 1,546 | 1,304 |
| Total interest bearing liabilities | 1,272 | 1,030 | 788 | 1,546 | 1,304 |
| Provisions | | | | | |
| Employees | 6,994 | 6,994 | 6,994 | 6,994 | 6,994 |
| Total provisions | 6,994 | 6,994 | 6,994 | 6,994 | 6,994 |
| Total liabilities | 9,712 | 9,470 | 9,228 | 9,986 | 9,744 |
| Net Assets | 82,795 | 83,941 | 84,154 | 83,540 | 82,955 |
| EQUITY | | | | | |
| Contributed equity | 62,918 | 66,927 | 70,003 | 72,252 | 74,530 |
| Reserves | 48,850 | 48,850 | 48,850 | 48,850 | 48,850 |
| Retained surpluses or (accumulated deficits) | (28,973) | (31,836) | (34,699) | (37,562) | (40,425) |
| Total equity | 82,795 | 83,941 | 84,154 | 83,540 | 82,955 |

Prepared on Australian Accounting Standards basis.

Table 3.4: 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 | (28,973) | 48,850 | 62,918 | 82,795 |
| Surplus (deficit) for the period | (2,863) | - | - | (2,863) |
| Capital budget - Bill 1 (DCB) | - | - | 2,189 | 2,189 |
| Equity injection – appropriation | - | - | 1,820 | 1,820 |
| Estimated closing balance as at 30 June 2026 | | | | |
| | (31,836) | 48,850 | 66,927 | 83,941 |

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)

| | 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 | 8,423 | 8,623 | 8,773 | 8,923 | 9,008 |
| Appropriations | 24,413 | 22,448 | 15,944 | 14,888 | 14,844 |
| Net GST received | 490 | 490 | 490 | 490 | 490 |
| Other | 6,993 | 7,231 | 7,375 | 7,523 | 7,673 |
| Total cash received | 40,319 | 38,792 | 32,582 | 31,824 | 32,015 |
| Cash used | | | | | |
| Employees | 25,820 | 26,641 | 20,622 | 20,175 | 20,422 |
| Interest payments on lease liability | 17 | 5 | 5 | 5 | 5 |
| Suppliers | 13,817 | 11,481 | 11,290 | 10,979 | 10,433 |
| Net GST paid | 423 | 423 | 423 | 423 | 913 |
| Total cash used | 40,077 | 38,550 | 32,340 | 31,582 | 31,773 |
| Net cash from (or used by) operating activities | 242 | 242 | 242 | 242 | 242 |
| INVESTING ACTIVITIES | | | | | |
| Cash used | | | | | |
| Purchase of property, plant and equipment | 4,538 | 4,009 | 3,076 | 2,249 | 2,278 |
| Total cash used | 4,538 | 4,009 | 3,076 | 2,249 | 2,278 |
| Net cash from (or used by) investing activities | (4,538) | (4,009) | (3,076) | (2,249) | (2,278) |
| FINANCING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Capital budget - Bill 1 (DCB) | 4,538 | 2,189 | 2,226 | 2,249 | 2,278 |
| Equity injections - Bill 2 | - | 1,820 | 850 | - | - |
| Total cash received | 4,538 | 4,009 | 3,076 | 2,249 | 2,278 |
| 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 | 4,296 | 3,767 | 2,834 | 2,007 | 2,036 |
| Net increase (or decrease) in cash held | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the reporting period | 1,224 | 1,224 | 1,224 | 1,224 | 1,224 |
| Cash and cash equivalents at the end of the reporting period | 1,224 | 1,224 | 1,224 | 1,224 | 1,224 |

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

Table 3.6: 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) | 4,538 | 2,189 | 2,226 | 2,249 | 2,278 |
| Equity injections - Bill 2 | - | 1,820 | 850 | - | - |
| Total capital appropriations | 4,538 | 4,009 | 3,076 | 2,249 | 2,278 |
| Total new capital appropriations represented by: | | | | | |
| Purchase of non-financial assets | 4,538 | 4,009 | 3,076 | 2,249 | 2,278 |
| Total items | 4,538 | 4,009 | 3,076 | 2,249 | 2,278 |
| PURCHASE OF NON-FINANCIAL ASSETS | | | | | |
| Funded by capital appropriation - equity injection ^(a) | - | 1,820 | 850 | - | - |
| Funded by capital appropriation - DCB ^(b) | 4,538 | 2,189 | 2,226 | 2,249 | 2,278 |
| Total acquisitions of non-financial assets | 4,538 | 4,009 | 3,076 | 2,249 | 2,278 |
| RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE | | | | | |
| Total purchases | 4,538 | 4,009 | 3,076 | 2,249 | 2,278 |
| Total cash used to acquire assets | 4,538 | 4,009 | 3,076 | 2,249 | 2,278 |

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

^(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 previous years' DCB.

Table 3.7: Statement of departmental asset movements (Budget year 2025–26)

| | Land | Buildings | Property, plant and equipment | Intangibles | Total |
|--|---------------|----------------|-------------------------------------|--------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| As at 1 July 2025 | | | | | |
| Gross book value | 13,200 | 50,426 | 34,814 | 7,756 | 106,196 |
| Gross book value – RoU | - | 2,686 | - | - | 2,686 |
| Accumulated depreciation/ amortisation and impairment | - | (11,569) | (19,915) | (4,183) | (35,667) |
| Accumulated depreciation/ amortisation and impairment – RoU | - | (1,437) | - | - | (1,437) |
| Opening net book balance | 13,200 | 40,106 | 14,899 | 3,573 | 71,778 |
| Capital Asset Additions | | | | | |
| Estimated expenditure on new or replacement assets | | | | | |
| By purchase - appropriation ordinary annual services ^(a) | - | 377 | 3,382 | 250 | 4,009 |
| By purchase – RoU | - | - | - | - | - |
| Total additions | - | 377 | 3,382 | 250 | 4,009 |
| 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 2026 | | | | | |
| Gross book value | 13,200 | 50,803 | 38,196 | 8,006 | 110,205 |
| Gross book value – RoU | - | 2,686 | - | - | 2,686 |
| Accumulated depreciation/ amortisation and impairment | - | (11,569) | (19,915) | (4,183) | (35,667) |
| Accumulated depreciation/ amortisation and impairment – RoU | - | (2,742) | (1,500) | (300) | (4,542) |
| Closing net book balance | 13,200 | 39,178 | 16,781 | 3,523 | 72,682 |

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use Asset

^(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2025–2026 and Supply Bill (No.1) 2025–2026 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

