

# **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 statement<sup>1</sup>

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

Food Standards Australia New Zealand (FSANZ) is the central scientific agency in the bi-national food regulation system. Its primary responsibility is to protect public health and safety by ensuring a safe food supply in partnership with food and health authorities in Australia and New Zealand to achieve:

- a high degree of consumer confidence in the quality and safety of food available in and exported from Australia and New Zealand
- an effective, transparent, and accountable regulatory framework, within which industry can work efficiently
- provision of adequate information to enable informed consumer 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 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 are developed by FSANZ using a risk analysis framework based on the best available scientific and other relevant evidence.

FSANZ supports the Australian Government to build consumer confidence and trust in the safety of food through coordination of national food surveillance, recall and incident activities, maintenance of the national food composition and food consumption databases, and providing advice to the Department of Agriculture, Fisheries and Forestry on the risks associated with imported foods.

In 2025–26, FSANZ will advance reviews recommended by food ministers, focusing on the Australia New Zealand Food Standards Code for toddler milks, preparatory work on the health star rating, a review of the Nutrition Information Panel, and formulated supplementary sports foods. FSANZ will also contribute to the system-wide priority of reducing foodborne illness, particularly salmonella and campylobacter. Additionally, FSANZ will continue work on caffeine and finalise reviews on alcohol labelling, definitions of gene technology, and eggs, including supporting their successful implementation.

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*.

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<sup>1</sup> For more information about the strategic direction of FSANZ, refer to the current Corporate Plan, available at: [www.foodstandards.gov.au/publications/corporate-plan](http://www.foodstandards.gov.au/publications/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: FSANZ resource statement – Budget estimates for 2025–26 as at Budget March 2025**

	2024–25 Estimated actual \$'000	2025–26 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	15,205	12,206
<b>Funds from Government</b>		
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>	-	-
Other services <sup>(b)</sup>		
Equity injection	-	-
<b>Total annual appropriations</b>	-	-
<b>Amounts received from related entities <sup>(c)</sup></b>		
Amounts from the Portfolio Department	17,855	18,015
Amounts from other entities	-	-
<b>Total amounts received from related entities</b>	<b>17,855</b>	<b>18,015</b>
<b>Total funds from Government</b>	<b>17,855</b>	<b>18,015</b>
<b>Funds from other sources</b>		
Interest	600	600
Sale of goods and services	1,580	2,773
Other	2,020	2,020
<b>Total funds from other sources</b>	<b>4,200</b>	<b>5,393</b>
<b>Total net resourcing for FSANZ</b>	<b>37,260</b>	<b>35,614</b>
	<b>2024–25</b>	<b>2025–26</b>
<b>Average staffing level (number)</b>	120	121

All figures are GST exclusive.

<sup>(a)</sup> Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No.1) 2025–2026.

<sup>(b)</sup> Appropriation Bill (No. 2) 2025–2026 and Supply Bill (No.2) 2025–2026.

<sup>(c)</sup> 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 the Budget Paper No. 2 and are summarised below.

**Table 1.2: FSANZ 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
<b>Savings from External Labour - further extension <sup>(a)</sup></b>					
Food Standards Australia New Zealand					
Departmental payments 1.1	-	-	-	-	(153)
<b>Total payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(153)</b>

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.

<sup>(a)</sup> 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](http://www.foodstandards.gov.au/publications/corporate-plan)

The most recent Annual Performance Statements can be found at:  
[www.foodstandards.gov.au/publications/annual-report-2023-24](http://www.foodstandards.gov.au/publications/annual-report-2023-24)

## 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**

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Department of Agriculture, Fisheries and Forestry (DAFF)</b>
<p><b>Program 2.1: Biosecurity and Export Services</b></p> <p>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.</p>
<b>Department of Health and Aged Care</b>
<p><b>Program 1.5: Preventive Health and Chronic Disease Support</b></p> <p><b>Program 1.8: Health Protection, Emergency Response and Regulation</b></p> <p>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.</p>
<b>Department of Industry, Science and Resources</b>
<p><b>Program 1.1: Growing Innovative and Competitive businesses, Industries and Regions</b></p> <p><b>Program 1.2: Investing in Science and Technology</b></p> <p>Through the National Measurement Institute, the Department of Industry, Science and Resources contributes to dietary studies for Food Standards Australia New Zealand.</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**

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament</b>					
Revenue from Government					
Ordinary annual services <sup>(a)</sup>					
Amounts from related entities	17,855	18,015	18,418	18,593	18,815
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	(89)	(135)	(184)	(31)	(10)
Revenues from independent sources	5,620	5,620	5,620	5,620	5,620
Operating deficit (surplus)	1,775	2,500	-	-	-
<b>Total for Program 1.1</b>	<b>25,161</b>	<b>26,000</b>	<b>23,854</b>	<b>24,182</b>	<b>24,425</b>
<b>Total expenses for Outcome 1</b>	<b>25,161</b>	<b>26,000</b>	<b>23,854</b>	<b>24,182</b>	<b>24,425</b>
	<b>2024–25</b>	<b>2025–26</b>			
<b>Average staffing level (number)</b>	120	121			

<sup>(a)</sup> Appropriation Bill (No.1) 2025–2026 and Supply Bill (No.1) 2025–2026.

<sup>(b)</sup> 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**

<p><b>Outcome 1</b></p> <p>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.</p>	
<p><b>Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament</b></p> <p>Ensure all Australians have access to a safe food supply, and information which is adequate and accurate 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.</p>	
<p><b>Key Activities</b></p>	<ul style="list-style-type: none"> <li>• Developing food standards informed by the best available scientific evidence.</li> <li>• Coordinating regulatory activities across the food regulation system, including food incident responses and food recalls.</li> <li>• Providing advice to food regulators and food standards information to consumers.</li> </ul>

<b>Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	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, or as required by the <i>Food Standards Australia New Zealand Regulations</i> . <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	Applications to amend the Food Standards Code are assessed within 12 months, or as required by the <i>Food Standards Australia New Zealand Regulations</i> .
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

<b>Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Coordinate food recalls and incidents in partnership with jurisdictions, including under the National Food Incident Response Protocol (the Protocol).	It is estimated FSANZ will have coordinated at least 80 food recalls in partnership with jurisdictions and, under the Protocol, national food incidents as appropriate. <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	Deliver efficient and timely food recalls and incident management, including under the Protocol when appropriate.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Australian and New Zealand consumers are confident in the safety of the food supply.	The annual Consumer Insights Tracker indicated around 70% of consumers are confident in the safety of the food supply within Australia and New Zealand. <b>Achieved</b>
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	As per 2024–25.	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 2026–29	As per 2025–26.	As per 2025–26.

Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	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 15 international forums and contributed to 7 international projects in 2024–25. <b>Achieved</b>
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	As per 2024–25.	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 2026–29	As per 2025–26.	As per 2025–26.
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 FSANZ.

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

##### **Departmental Resources**

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

Revenue in 2025–26 will be in line with 2024–25 and is expected to increase over the forward estimates in line with indexation applied to Revenue for Government.

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

##### **Balance Sheet**

Financial assets are estimated to decline from 2024–25 levels as cash investments are retired and used to fund one-off activities and 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 current leases end.

### 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
<b>EXPENSES</b>					
Employee benefits	19,311	20,098	18,578	19,082	19,874
Supplier expenses	3,868	3,955	3,345	3,614	3,681
Depreciation and amortisation	1,931	1,911	1,911	1,480	864
Interest on RoU	51	36	20	6	6
<b>Total expenses</b>	<b>25,161</b>	<b>26,000</b>	<b>23,854</b>	<b>24,182</b>	<b>24,425</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	3,000	3,000	3,000	3,000	3,000
Interest	600	600	600	600	600
Other revenue	2,020	2,020	2,020	2,020	2,020
<b>Total revenue</b>	<b>5,620</b>	<b>5,620</b>	<b>5,620</b>	<b>5,620</b>	<b>5,620</b>
<b>Gains</b>					
Other	-	-	-	-	-
<b>Total gains</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>5,620</b>	<b>5,620</b>	<b>5,620</b>	<b>5,620</b>	<b>5,620</b>
<b>Net cost of (contribution by) services</b>	<b>19,541</b>	<b>20,380</b>	<b>18,234</b>	<b>18,562</b>	<b>18,805</b>
Revenue from Government	17,855	18,015	18,418	18,593	18,815
<b>Surplus (deficit)</b>	<b>(1,686)</b>	<b>(2,365)</b>	<b>184</b>	<b>31</b>	<b>10</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(1,686)</b>	<b>(2,365)</b>	<b>184</b>	<b>31</b>	<b>10</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	-	-	-	-	-
<b>Total other comprehensive income (loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(1,686)</b>	<b>(2,365)</b>	<b>184</b>	<b>31</b>	<b>10</b>

**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
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(1,686)</b>	<b>(2,365)</b>	<b>184</b>	<b>31</b>	<b>10</b>
plus: depreciation/amortisation expenses for RoU assets	1,111	1,111	1,111	680	64
less: lease principal repayments	(1,200)	(1,246)	(1,295)	(711)	(74)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>(1,775)</b>	<b>(2,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>

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
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	12,206	10,129	10,139	9,859	10,509
Trade and other receivables	865	865	865	865	865
<b>Total financial assets</b>	<b>13,071</b>	<b>10,994</b>	<b>11,004</b>	<b>10,724</b>	<b>11,374</b>
<b>Non-financial assets</b>					
Land and buildings	4,159	2,658	1,157	1,087	633
Property, plant and equipment	476	396	816	736	656
Intangibles	1,296	1,116	936	756	576
Other	739	739	739	739	739
<b>Total non-financial assets</b>	<b>6,670</b>	<b>4,909</b>	<b>3,648</b>	<b>3,318</b>	<b>2,604</b>
<b>Total assets</b>	<b>19,741</b>	<b>15,903</b>	<b>14,652</b>	<b>14,042</b>	<b>13,978</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,032	1,032	1,032	1,032	1,032
Other payables	608	608	608	608	608
Unearned revenue	3,436	3,209	3,069	3,025	3,025
<b>Total payables</b>	<b>5,076</b>	<b>4,849</b>	<b>4,709</b>	<b>4,665</b>	<b>4,665</b>
<b>Interest bearing liabilities</b>					
Leases	3,212	1,966	671	74	-
<b>Total interest bearing liabilities</b>	<b>3,212</b>	<b>1,966</b>	<b>671</b>	<b>74</b>	<b>-</b>
<b>Provisions</b>					
Employees	5,059	5,059	5,059	5,059	5,059
Other provisions	193	193	193	193	193
<b>Total provisions</b>	<b>5,252</b>	<b>5,252</b>	<b>5,252</b>	<b>5,252</b>	<b>5,252</b>
<b>Total liabilities</b>	<b>13,540</b>	<b>12,067</b>	<b>10,632</b>	<b>9,991</b>	<b>9,917</b>
<b>Net assets</b>	<b>6,201</b>	<b>3,836</b>	<b>4,020</b>	<b>4,051</b>	<b>4,061</b>
<b>EQUITY</b>					
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)	1,732	(633)	(449)	(418)	(408)
<b>Total equity</b>	<b>6,201</b>	<b>3,836</b>	<b>4,020</b>	<b>4,051</b>	<b>4,061</b>

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
<b>Opening balance as at 1 July 2025</b>				
Balance carried forward from previous period	1,732	2,646	1,823	<b>6,201</b>
Surplus (deficit) for the period	(2,365)	-	-	<b>(2,365)</b>
Appropriation (equity injection)	-	-	-	-
<b>Estimated closing balance as at 30 June 2026</b>	<b>(633)</b>	<b>2,646</b>	<b>1,823</b>	<b>3,836</b>

Prepared on Australian Accounting Standards basis.

**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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	1,580	2,773	2,860	3,070	3,000
Appropriations	17,855	18,015	18,418	18,593	18,815
Interest	600	600	600	600	600
Net GST received	320	320	320	320	320
Other cash received	2,020	2,020	2,020	2,020	2,020
<b>Total cash received</b>	<b>22,375</b>	<b>23,728</b>	<b>24,218</b>	<b>24,603</b>	<b>24,755</b>
<b>Cash used</b>					
Employees	19,336	20,098	18,578	19,082	19,874
Suppliers	3,917	3,955	3,345	3,614	3,681
Interest payments on lease liability	51	36	20	6	6
Net GST paid	320	320	320	320	320
<b>Total cash used</b>	<b>23,624</b>	<b>24,409</b>	<b>22,263</b>	<b>23,022</b>	<b>23,881</b>
<b>Net cash from (or used by) operating activities</b>	<b>(1,249)</b>	<b>(681)</b>	<b>1,955</b>	<b>1,581</b>	<b>874</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of investments	-	-	-	-	-
Purchase of property, plant and equipment	550	150	650	1,150	150
<b>Total cash used</b>	<b>550</b>	<b>150</b>	<b>650</b>	<b>1,150</b>	<b>150</b>
<b>Net cash from (or used by) investing activities</b>	<b>(550)</b>	<b>(150)</b>	<b>(650)</b>	<b>(1,150)</b>	<b>(150)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Lease principal repayments	1,200	1,246	1,295	711	74
<b>Total cash used</b>	<b>1,200</b>	<b>1,246</b>	<b>1,295</b>	<b>711</b>	<b>74</b>
<b>Net cash from (or used by) financing activities</b>	<b>(1,200)</b>	<b>(1,246)</b>	<b>(1,295)</b>	<b>(711)</b>	<b>(74)</b>
<b>Net increase (or decrease) in cash held</b>	<b>(2,999)</b>	<b>(2,077)</b>	<b>10</b>	<b>(280)</b>	<b>650</b>
Cash and cash equivalents at the beginning of the reporting period	15,205	12,206	10,129	10,139	9,859
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>12,206</b>	<b>10,129</b>	<b>10,139</b>	<b>9,859</b>	<b>10,509</b>

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

<sup>(a)</sup> Includes current Appropriation Bill (No. 2), Supply Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

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

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2025</b>				
Gross book value	1,948	1,461	7,282	<b>10,691</b>
Gross book value – RoU	9,265	-	-	<b>9,265</b>
Accumulated depreciation/amortisation and impairment	(930)	(985)	(5,986)	<b>(7,901)</b>
Accumulated depreciation/ amortisation and impairment – RoU	(6,124)	-	-	<b>(6,124)</b>
<b>Opening net book balance</b>	<b>4,159</b>	<b>476</b>	<b>1,296</b>	<b>5,931</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase – appropriation equity	-	-	-	-
By purchase – internal resources	-	150	-	<b>150</b>
By purchase – RoU	-	-	-	-
<b>Total additions</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>150</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(390)	(230)	(180)	<b>(800)</b>
Depreciation/amortisation expense – RoU	(1,111)	-	-	<b>(1,111)</b>
Other movements – RoU	-	-	-	-
<b>Total other movements</b>	<b>(1,501)</b>	<b>(230)</b>	<b>(180)</b>	<b>(1,911)</b>
<b>As at 30 June 2026</b>				
Gross book value	1,948	1,611	7,282	<b>10,841</b>
Gross book value – RoU	9,265	-	-	<b>9,265</b>
Accumulated depreciation/amortisation and impairment	(1,320)	(1,215)	(6,166)	<b>(8,701)</b>
Accumulated depreciation/amortisation and impairment – RoU	(7,235)	-	-	<b>(7,235)</b>
<b>Closing net book balance</b>	<b>2,658</b>	<b>396</b>	<b>1,116</b>	<b>4,170</b>

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset