

Independent Health and Aged Care Pricing Authority

Entity resources and planned performance

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Independent Health and Aged Care Pricing Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

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

IHACPA is responsible for determining the national efficient price (NEP) for public hospital services through the analysis of data on the actual activities and costs of public hospital services. IHACPA also determines the national efficient cost (NEC), which is used when activity based funding is not suitable for funding, such as in the case of small rural public hospitals. IHACPA is also responsible for the provision of advice on aged care pricing and costing matters to the Australian Government Minister for Health and Aged Care, and for assessing applications from approved providers of residential aged care services seeking approval to charge refundable accommodation deposit (RAD) amounts that are above the maximum amount determined by the Australian Government Minister for Health and Aged Care, or approval to charge an increase to extra service fees at their service.

IHACPA is responsible for developing and refining national classifications for health care and other services delivered by public hospitals.

IHACPA has responsibility for investigating and making an assessment on cost-shifting and cross-border disputes between jurisdictions in relation to public hospital services as required and provides recommendations on resolution to the Health Ministers who are party to the dispute. IHACPA is required to publish the final assessment on its website if the investigation identifies that cost-shifting has occurred.

IHACPA publishes an annual Pricing Framework for Australian Public Hospital Services that outlines the principles, criteria and methodology used by IHACPA to determine the NEP for services provided by hospitals on an activity basis, and the NEC for services that are block funded. IHACPA also publishes an annual Pricing Framework for Australian Residential Aged Care Services that underpins IHACPA's approach to providing residential aged care pricing and costing advice to the Australian Government. Ahead of implementation of the Support at Home program from 1 July 2025, IHACPA is also responsible for developing a Pricing Framework for Australian Support at Home Aged

¹ For more information about the strategic direction of the IHACPA, refer to the current Corporate Plan, available at: www.ihacpa.gov.au/resources/ihacpa-work-program-and-corporate-plan-2024-25

Care Services which will outline the principles, scope and methodology IHACPA uses to develop pricing advice for the Support at Home service list.

As prescribed in the *National Health Reform Act 2011*, the Clinical Advisory Committee, Jurisdictional Advisory Committee, Aged Care Advisory Committee, and other advisory committees advise on matters relating to the functions of IHACPA.

These committees ensure the underlying principles applied to setting the NEP and NEC, and provision of aged care pricing and costing advice, are both clinically relevant and technically appropriate.

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

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to 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: IHACPA resource statement – Budget estimates for 2025–26 as at Budget March 2025

	2024–25 Estimated actual \$'000	2025–26 Estimate \$'000
Opening balance/cash reserves at 1 July	46,356	46,781
Funds from Government		
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	-	-
Other services ^(b)		
Equity injection	-	-
Total annual appropriations	-	-
Amounts received from related entities ^(c)		
Amounts from the Portfolio Department	57,414	55,291
Amounts from other entities	-	-
Total amounts received from related entities	57,414	55,291
Total funds from Government	57,414	55,291
Funds from other sources		
Interest	1,800	1,800
Sale of goods and services	700	1,000
Total funds from other sources	2,500	2,800
Total net resourcing for IHACPA	106,270	104,872
	2024–25	2025–26
Average staffing level (number)	1	1

All figures are GST exclusive.

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

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

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

1.3 Budget measures

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

Table 1.2: IHACPA 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
Funding Pay Increases for Aged Care Workers – nurses ^{(a) (b)}					
Independent Health and Aged Care Pricing Authority					
Departmental payments	1.1	-	-	-	-
Total payments	-	-	-	-	-

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

^(a) IHACPA is not the lead entity for this measure. As a corporate Commonwealth entity, IHACPA does not get appropriated directly. Full details of this measure are published under Table 1.2: Department of Health and Aged Care 2025–26 Budget Measures.

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

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent Corporate Plan for IHACPA can be found at:
www.ihacpa.gov.au/resources/ihacpa-work-program-and-corporate-plan-2024-25

The most recent Annual Performance Statements can be found at:
www.ihacpa.gov.au/resources/ihacpa-annual-report-2023-24

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

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

Program contributing to Outcome 1

Program 1.1: Development of Pricing Advice and Annual Determinations

Linked programs

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

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

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

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

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

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	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: Development of Pricing Advice and Annual Determinations					
Revenue from Government					
Amounts from related entities	57,414	55,291	43,321	43,705	43,013
Income from other sources	2,500	2,800	2,500	2,800	2,800
Expenses not requiring appropriation in the Budget year ^(a)	23,902	20,354	18,902	19,107	17,899
Operating deficit (surplus)	322	256	80	(207)	(285)
Total for Program 1.1	84,138	78,701	64,803	65,405	63,427
Total expenses for Outcome 1	84,138	78,701	64,803	65,405	63,427
	2024–25	2025–26			
Average staffing level (number)	1	1			

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

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

Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 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>Outcome 1</p> <p>Support public hospitals and aged care services to improve efficiency in, and access to, services through the provision of independent pricing determinations and advice and designing pricing systems that promote sustainable and high-quality care.</p>	
<p>Program 1.1: Development of Pricing Advice and Annual Determinations</p> <p>IHACPA promotes improved efficiency in, and access to, public hospital and aged care services by providing independent advice to the Australian Government and state and territory governments regarding pricing of healthcare and aged care services, and by developing and implementing robust systems to support activity based funding for those services.</p>	
<p>Key Activities</p>	<ul style="list-style-type: none"> • Perform pricing functions <ul style="list-style-type: none"> - develop and publish the Pricing Framework for Australian Public Hospital Services following public consultation, and determine the national efficient price (NEP) and national efficient cost (NEC) for public hospital services - develop and publish the Pricing Framework for Australian Residential Aged Care Services following public consultation, and provide independent pricing advice to the Australian Government Minister for Health and Aged Care for residential aged care pricing - develop and publish the Pricing Framework for Australian Support at Home Aged Care Services following public consultation, and provide independent pricing advice to the Australian Government Minister for Health and Aged Care on the Support at Home service list.⁶ • Refine and develop hospital classification systems <ul style="list-style-type: none"> - refine and develop hospital classification systems and support implementation for admitted acute, subacute and non-acute, non-admitted, emergency, mental health, and teaching, training and research. • Refine and improve hospital and aged care costing <ul style="list-style-type: none"> - establish and maintain national costing standards, undertake costing studies and ensure effective collection and processing of costing information to support activity based funding outcomes for hospitals and aged care. • Determine data requirements and collect data <ul style="list-style-type: none"> - develop and maintain standards for hospital and aged care data collections. Requirements will be outlined and published through a 3-year rolling data plan. • Investigate and make recommendations concerning cost-shifting disputes and cross-border disputes between states and territories in relation to public hospital services. • Conduct independent and transparent decision making, and engage with stakeholders.

⁶ Refers to updated key activities that will be reflected in IHACPA's Work Program and Corporate Plan 2025–26.

Program 1.1: Development of Pricing Advice and Annual Determinations		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Develop the annual Pricing Framework for Australian Public Hospital Services and the annual Pricing Framework for Australian Residential Aged Care Services to communicate IHACPA's pricing decisions and underpinning methodologies.	Published the Pricing Framework for Australian Public Hospital Services 2025–26 on 4 December 2024. Achieved Published the Pricing Framework for Australian Residential Aged Care Services 2024–25 on 18 September 2024. Achieved
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	Develop the annual Pricing Framework for Australian Public Hospital Services, the annual Pricing Framework for Australian Residential Aged Care Services and the annual Pricing Framework for Australian Support at Home Aged Care Services to communicate IHACPA's pricing decisions and underpinning methodologies.	Publish the Pricing Framework for Australian Public Hospital Services annually by 31 December. Publish the annual Pricing Framework for Australian Residential Aged Care Services, pending agreement from the Minister for Health and Aged Care. Publish the annual Pricing Framework for Australian Support at Home Aged Care Services, pending agreement from the Minister for Health and Aged Care.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

Program 1.1: Development of Pricing Advice and Annual Determinations		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Develop the annual National Efficient Price (NEP) and National Efficient Cost (NEC) Determinations for public hospital services, and the annual pricing advice for residential aged care.	Publish the NEP and NEC Determinations annually by 31 March. Achieved Published the Residential Aged Care Pricing Advice 2024–25 on 18 September 2024. Achieved
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	Develop the annual National Efficient Price (NEP) and National Efficient Cost (NEC) Determinations for public hospital services, and the annual pricing advice for residential aged care and the Support at Home services list.	Publish the NEP and NEC Determinations annually by 31 March. Publish the annual Residential Aged Care Pricing Advice, pending agreement from the Minister for Health and Aged Care. Publish the annual Support at Home Pricing Advice, pending agreement from the Minister for Health and Aged Care.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

Program 1.1: Development of Pricing Advice and Annual Determinations		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Develop and refine the activity based funding classifications, data collections and coding standards for public hospital services and provide advice on funding classifications for residential aged care.	<p>Finalise the:</p> <ul style="list-style-type: none"> – Australian classifications used for reporting diseases (ICD-10-AM) and interventions (ACHI), Thirteenth Edition in 2025. <p>Achieved</p> <ul style="list-style-type: none"> – Australian Refined Diagnosis Related Groups Version 12.0 in 2025. <p>On track</p> <p>Continue development of the:</p> <ul style="list-style-type: none"> – Australian Mental Health Care Classification. – Australian Emergency Care Classification. – Australian National Subacute and Non-acute Patient Classification. – Tier 2 Non-Admitted Services Classification. – Australian Teaching and Training Classification. <p>Sought public consultation feedback on refinements to the Australian National Aged Care Classification.</p> <p>Achieved</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	Develop and refine the activity based funding classifications, data collections and coding standards for public hospital services.	<p>Continue development of the:</p> <ul style="list-style-type: none"> – Australian Mental Health Care Classification. – Australian Emergency Care Classification. – Australian National Subacute and Non-Acute Patient Classification. – Tier 2 Non-Admitted Services Classification. – Australian Teaching and Training Classification. <p>Commence development of the:</p> <ul style="list-style-type: none"> – Australian classifications used for reporting diseases (ICD-10-AM) and interventions (ACHI) Fourteenth Edition. – Australian Refined Diagnosis Related Groups Version 13.0.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

Program 1.1: Development of Pricing Advice and Annual Determinations		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Ensure effective collection and processing of costing information to support activity based funding outcomes for public hospital and funding of aged care services.	Complete the annual National Hospital Cost Data Collection and Report by 31 March. Achieved Complete required Residential Aged Care Costing studies. Achieved Complete costing study of in-home aged care. Achieved
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	As per 2024–25.	Complete the annual National Hospital Cost Data Collection and Report by 31 March. Release the Residential Aged Care Cost Collection annual report. Release the Support at Home Aged Care Cost Data annual report.
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 IHACPA.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

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

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

In the 2025–26 financial year, IHACPA's total budget expenditure estimate is \$78.7 million. IHACPA is funded through both payments from the Department and funds from own source income. Own source income is primarily derived from sales of intellectual property relating to the Australian Refined Diagnosis Related Groups (AR-DRG) classification systems.

Balance Sheet

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

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	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	24,179	20,607	19,132	19,316	18,087
Supplier expenses	57,839	55,987	43,580	44,018	43,291
Depreciation and amortisation	1,971	1,971	1,971	1,971	1,971
Interest on RoU	149	136	120	100	78
Net losses from sale of assets	-	-	-	-	-
Total expenses	84,138	78,701	64,803	65,405	63,427
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services ^(a)	58,114	56,291	44,021	44,705	44,013
Interest	1,800	1,800	1,800	1,800	1,800
Total revenue	59,914	58,091	45,821	46,505	45,813
Gains					
Other ^(b)	23,902	20,354	18,902	19,107	17,899
Gains from sale of assets	-	-	-	-	-
Total gains	23,902	20,354	18,902	19,107	17,899
Total own-source income	83,816	78,445	64,723	65,612	63,712
Net cost of (contribution by) services	322	256	80	(207)	(285)
Revenue from Government	-	-	-	-	-
Surplus (deficit)	(322)	(256)	(80)	207	285
Surplus (deficit) attributable to the Australian Government	(322)	(256)	(80)	207	285
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(322)	(256)	(80)	207	285

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	(322)	(256)	(80)	207	285
plus depreciation and amortisation expenses for RoU	1,280	1,280	1,280	1,280	1,280
less lease principal repayments	(958)	(1,024)	(1,200)	(1,487)	(1,565)
Total comprehensive income (loss) attributable to the agency	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

^(a) Payments from Department of Health and Aged Care and funds from own sources.

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

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

	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	46,781	47,206	47,621	47,621	48,094
Receivables	1,210	1,372	1,534	1,696	1,914
Total financial assets	47,991	48,578	49,155	49,317	50,008
Non-financial assets					
Land and buildings	10,362	8,808	7,254	5,700	4,146
Property, plant and equipment	-	-	-	-	-
Intangibles	1,874	1,457	1,040	623	206
Prepayments	220	220	220	220	220
Total non-financial assets	12,456	10,485	8,514	6,543	4,572
Total assets	60,447	59,063	57,669	55,860	54,580
LIABILITIES					
Payables					
Suppliers	3,155	3,021	2,847	2,318	2,318
Employees	18	18	18	18	18
Other payables	-	-	-	-	-
Total payables	3,173	3,039	2,865	2,336	2,336
Interest bearing liabilities					
Leases	9,845	8,821	7,621	6,134	4,569
Total interest bearing liabilities	9,845	8,821	7,621	6,134	4,569
Provisions					
Employees	111	141	201	201	201
Total provisions	111	141	201	201	201
Total liabilities	13,129	12,001	10,687	8,671	7,106
Net Assets	47,318	47,062	46,982	47,189	47,474
EQUITY					
Contributed equity	400	400	400	400	400
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	46,918	46,662	46,582	46,789	47,074
Total equity	47,318	47,062	46,982	47,189	47,474

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	46,918	-	400	47,318
Surplus (deficit) for the period	(256)	-	-	(256)
Appropriation (equity injection)	-	-	-	-
Estimated closing balance as at 30 June 2026	46,662	-	400	47,062

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
OPERATING ACTIVITIES					
Cash received					
Amounts from the Portfolio Department	57,414	55,291	43,321	43,705	43,013
Goods and services	598	898	598	898	842
Interest	1,800	1,800	1,800	1,800	1,800
Net GST received	4,505	4,354	3,361	3,417	3,313
Total cash received	64,317	62,343	49,080	49,820	48,968
Cash used					
Employees	1,162	1,188	1,185	1,274	1,303
Suppliers	61,623	59,570	46,160	46,959	45,549
Interest payments on lease liability	149	136	120	100	78
Total cash used	62,934	60,894	47,465	48,333	46,930
Net cash from (or used by) operating activities	1,383	1,449	1,615	1,487	2,038
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from (or used by) investing activities	-	-	-	-	-
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Lease principal repayments	958	1,024	1,200	1,487	1,565
Total cash used	958	1,024	1,200	1,487	1,565
Net cash from (or used by) financing activities	(958)	(1,024)	(1,200)	(1,487)	(1,565)
Net increase (or decrease) in cash held	425	425	415	-	473
Cash and cash equivalents at the beginning of the reporting period	46,356	46,781	47,206	47,621	47,621
Cash and cash equivalents at the end of the reporting period	46,781	47,206	47,621	47,621	48,094

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

Prepared on Australian Accounting Standards basis.

^(a) 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
As at 1 July 2025				
Gross book value	2,690	-	2,679	5,369
Gross book value - RoU	12,800	-	-	12,800
Accumulated depreciation/amortisation and impairment	(861)	-	(805)	(1,666)
Accumulated depreciation/amortisation and impairment - RoU	(4,267)	-	-	(4,267)
Opening net book balance	10,362	-	1,874	12,236
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	-	-	-
By purchase - internal resources	-	-	-	-
By purchase - RoU	-	-	-	-
Total additions	-	-	-	-
Other movements				
Depreciation/amortisation expense	(274)	-	(417)	(691)
Depreciation/amortisation expense - RoU	(1,280)	-	-	(1,280)
Total other movements	(1,554)	-	(417)	(1,971)
As at 30 June 2026				
Gross book value	2,690	-	2,679	5,369
Gross book value - RoU	12,800	-	-	12,800
Accumulated depreciation/amortisation and impairment	(1,135)	-	(1,222)	(2,357)
Accumulated depreciation/amortisation and impairment - RoU	(5,547)	-	-	(5,547)
Closing net book balance	8,808	-	1,457	10,265

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset