

National Blood Authority

Entity resources and planned performance

National Blood Authority

Section 1: Entity overview and resources	332
1.1 Strategic direction statement.....	332
1.2 Entity resource statement.....	333
1.3 Budget measures.....	335
Section 2: Outcomes and planned performance	336
2.1 Budgeted expenses and performance for Outcome 1.....	336
Section 3: Budgeted financial statements	342
3.1 Budgeted financial statements	342
3.2. Budgeted financial statements tables.....	344

National Blood Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The focus of the National Blood Authority (NBA) is saving and improving Australian lives through a world-class blood supply. On behalf of all Australian governments, the NBA pursues this focus through the following 5 strategies:

- Provide a safe, secure and affordable supply of blood and blood-related products and services.
- Drive performance improvement in the Australian blood sector.
- Promote a best practice model of management and use of blood and blood-related products and services.
- Support a sustainable blood sector.
- Be a high performing organisation.

In 2025–26, the NBA will continue to negotiate and manage critical contracts for the ongoing supply of fresh blood, as well as for products including fractionated and recombinant blood products². This includes managing the Deed of Agreement for all blood and related services from the Australian Red Cross Lifeblood (Lifeblood), and managing the substantial funding provided by the Australian Government and state and territory governments for Lifeblood's operations. It also includes substantial contracts with domestic and multi-national commercial suppliers of blood-related products.

The NBA will continue to work with all Australian governments and stakeholders to implement an efficient, demand-driven blood supply system that is highly responsive to clinical needs and based on evidence and good clinical practice. The NBA will undertake work to improve the clinical use of blood and blood-related products, respond to new and emerging evidence, assess and review new products and therapies, and recognise the growing cost of blood products and the challenges of global supply and demand issues for plasma-derived products.

The role and functions of the NBA are set out in the *National Blood Authority Act 2003*. The NBA 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 NBA, refer to the current Corporate Plan, available at: www.blood.gov.au/about-NBA

² Fractionated products are those derived from human plasma while recombinant products are those manufactured through commercial scale expression of proteins from cell lines modified using recombinant gene technology.

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: NBA 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	4,096	4,096
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation	8,410	8,563
s74 retained revenue receipts ^(b)	450	450
Departmental Capital Budget ^(c)	692	694
Other services ^(d)		
Equity injection	-	-
Total departmental annual appropriations	9,552	9,707
Special accounts ^(e)		
Opening balance	892	892
Appropriation receipts	9,552	9,707
Non-appropriation receipts	5,346	5,437
Total special account	14,898	15,144
Less appropriations drawn from annual or special appropriations above and credited to special accounts ^(f)	(9,552)	(9,707)
Total departmental resourcing	18,994	19,240

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

	2024–25 Estimated actual \$'000	2025–26 Estimate \$'000
ADMINISTERED		
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	8,429	10,171
Other services ^(d)		
Administered assets and liabilities	-	-
Total administered annual appropriations	8,429	10,171
Special accounts ^(e)		
Opening balance	152,501	160,930
Appropriation receipts	8,429	10,171
Appropriation receipts - other entities ^(f)	534	528
Non-appropriation receipts	1,851,846	2,129,398
Total special accounts	1,860,809	2,140,097
Less appropriations drawn from annual or special appropriations above and credited to special accounts ^(g)	(8,429)	(10,171)
Total administered resourcing	1,860,809	2,140,097
Total resourcing for NBA	1,879,803	2,159,337
	2024–25	2025–26
Average staffing level (number)	75	75

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 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 from the Department of Health and Aged Care.

^(g) Appropriation receipts included above.

1.3 Budget measures

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

Table 1.2: NBA 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
Savings from External Labour - further extension^(a)					
National Blood Authority					
Departmental payments	1.1	-	-	-	(45)
Total payments	-	-	-	-	(45)

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) NBA is not the lead entity for this measure. NBA 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 the NBA can be found at:
www.blood.gov.au/about-NBA

The most recent Annual Performance Statements can be found at:
www.blood.gov.au/about-NBA

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Access to a secure supply of safe and affordable blood products, including through national supply arrangements and coordination of best practice standards within agreed funding policies under the national blood arrangements.

Program contributing to Outcome 1

Program 1.1: National Blood Agreement Management

Linked programs

Other Commonwealth entities that contribute to Outcome 1
Australian Commission on Safety and Quality in Health Care (ACSQHC)³
<p>Program 1.1: Safety and Quality in Health Care</p> <p>The ACSQHC works closely with the NBA in relation to the <i>National Safety and Quality Health Service Standard 7: Blood Management</i>. This supports the NBA in administering the National Blood Agreement.</p>
Department of Health and Aged Care
<p>Program 1.1: Health Research, Coordination and Access</p> <p>The Department of Health and Aged Care, in collaboration with state and territory governments, has policy responsibility for ensuring Australians have access to an adequate, safe, secure and affordable blood supply. This includes supporting the NBA to administer the national blood arrangements.</p>

³ Refer to the ACSQHC chapter in these Portfolio Budget Statements for further information on the work of this entity.

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: National Blood Agreement Management					
Administered expenses					
Ordinary annual services ^(a) to National Blood Authority Account	8,429	10,171	10,171	10,171	10,171
to National Managed Fund (Blood and Blood Products) Special Account	(8,429)	(10,171)	(10,171)	(10,171)	(10,171)
	-	-	-	-	-
Special accounts					
National Blood Authority Account National Managed Fund (Blood and Blood Products) Special Account	1,845,604	2,123,332	2,171,332	2,357,565	2,717,119
	-	-	-	-	-
Departmental expenses					
Departmental appropriation ^(b) to National Blood Authority Account	8,860	9,013	9,186	9,284	9,342
	(9,552)	(9,707)	(9,891)	(9,997)	(10,064)
Special accounts					
National Blood Authority Account	14,898	15,144	15,436	15,604	15,737
Expenses not requiring appropriation in the Budget year ^(c)	1,127	1,127	1,127	1,127	1,127
Operating deficit (surplus)	-	-	-	-	-
Total for Program 1.1	1,860,937	2,138,909	2,187,190	2,373,583	2,733,261
Total expenses for Outcome 1	1,860,937	2,138,909	2,187,190	2,373,583	2,733,261

	2024–25	2025–26
Average staffing level (number)	75	75

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

(b) Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1)' and 'Revenue from independent sources (s74)'.

(c) 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>Outcome 1</p> <p>Access to a secure supply of safe and affordable blood products, including through national supply arrangements and coordination of best practice standards within agreed funding policies under the national blood arrangements.</p>	
<p>Program 1.1: National Blood Agreement Management</p> <p>The National Blood Authority is a material statutory entity that manages and coordinates arrangements for the supply of blood and blood-related products and services on behalf of all Australian governments in accordance with the National Blood Agreement.</p> <p>The primary objectives of the National Blood Agreement are to:</p> <ul style="list-style-type: none"> • provide an adequate, safe, secure and affordable supply of blood, and blood-related products and services • promote the safe, high quality management and use of blood and blood-related products and services in Australia. 	
<p>Key Activities</p>	<ul style="list-style-type: none"> • Provide a safe, secure and affordable supply of blood and blood-related products and services. • Drive performance improvements in the Australian blood sector. • Promote a best-practice model of the management and use of blood and blood-related products and services. • Develop and provide policy advice to support a sustainable blood sector in Australia. • Be a high-performing organisation.

Program 1.1: National Blood Agreement Management		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	A safe, secure and affordable supply of blood and blood-related products for Australia.	Blood and blood-related products were available to meet clinical requirements. Events that activate the National Blood Supply Contingency Plan were managed effectively and efficiently by the NBA. Multiple contracts from diverse sources for relevant blood products were in place and managed to ensure security of supply. Achieved
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	As per 2024–25.	Blood and blood-related products are available to meet clinical requirements. Events that activate the National Blood Supply Contingency Plan, if any, are managed effectively and efficiently by the NBA. Multiple contracts from diverse sources for relevant blood products are in place and managed to ensure security of supply.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

Program 1.1: National Blood Agreement Management		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	The supply outcome is within 5% of the National Supply Plan & Budget approved by governments.	<5% variation. On track
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	As per 2024–25.	As per 2024–25.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

Program 1.1: National Blood Agreement Management		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Appropriate access and use of immunoglobulin (Ig), as indicated by clinical demand against approved access criteria ⁴ .	<8% growth in Ig demand under approved criteria. On track
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	As per 2024–25.	<8% growth in Ig demand under approved criteria.
Forward Estimates 2026–29	As per 2025–26.	<9% growth in Ig demand under approved criteria 2026–27 <9% growth in Ig demand under approved criteria in 2027–28 <9% growth in Ig demand under approved criteria in 2028–29

Program 1.1: National Blood Agreement Management		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	National performance reporting and benchmarking across the Australian blood sector.	Performance reporting and benchmarking information were published on the NBA website for the blood sector community. On track
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	As per 2024–25.	Publish performance reporting and benchmarking information on the NBA website for the blood sector community. ⁵
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		

⁴ For further information about the criteria refer to the Ig governance website, available at: www.criteria.blood.gov.au

⁵ Performance reporting and benchmarking information is published progressively throughout the year as data collation and analysis is completed, and such reporting and information is also included annually in the NBA Annual Report.

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

The NBA operates under a special account – the National Blood Account. Revenues and expenses associated with the funding and supply of blood and blood products, as well as the operations of the NBA, are recorded in this special account. The NBA also manages the National Managed Fund Blood and Blood Products Special Account which is intended to meet potential blood and blood product liability claims against the Australian Red Cross Lifeblood (Lifeblood).

Table 3.1.1: Estimates of Special Account Cash Flows and Balances

		Opening balance 2025–26 2024–25 \$'000	Other receipts 2025–26 2024–25 \$'000	Appropriation receipts 2025–26 2024–25 \$'000	Payments 2025–26 2024–25 \$'000	Closing balance 2025–26 2024–25 \$'000
	Outcome					
Departmental						
National Blood Authority Account	1	892 892	5,437 5,346	9,707 9,552	15,144 14,898	892 892
Total Departmental		892	5,437	9,707	15,144	892
<i>2025–26 estimate</i>		<i>892</i>	<i>5,437</i>	<i>9,707</i>	<i>15,144</i>	<i>892</i>
<i>2024–25 estimate</i>		<i>892</i>	<i>5,346</i>	<i>9,552</i>	<i>14,898</i>	<i>892</i>
Administered						
National Managed Fund (Blood and Blood Products)	1	3,451 3,451	6,594 6,776	- -	6,594 6,776	3,451 3,451
National Blood Authority Account	1	157,479 149,050	2,123,332 1,845,604	10,171 8,429	2,123,332 1,845,604	167,650 157,479
Total Administered		160,930	2,129,926	10,171	2,129,926	171,101
<i>2025–26 estimate</i>		<i>160,930</i>	<i>2,129,926</i>	<i>10,171</i>	<i>2,129,926</i>	<i>171,101</i>
<i>2024–25 estimated actual</i>		<i>152,501</i>	<i>1,852,380</i>	<i>8,429</i>	<i>1,852,380</i>	<i>160,930</i>
Total Special Accounts		161,822	2,135,363	19,878	2,145,070	171,993
<i>2025–26 estimate</i>		<i>161,822</i>	<i>2,135,363</i>	<i>19,878</i>	<i>2,145,070</i>	<i>171,993</i>
<i>2024–25 estimated actual</i>		<i>153,393</i>	<i>1,857,726</i>	<i>17,981</i>	<i>1,867,278</i>	<i>161,822</i>

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

This statement illustrates the expected financial results for the NBA by identifying accrual expenses and revenues showing the net cost of services.

The NBA's operational costs are funded jointly by the Australian Government and state and territory governments on a 63%: 37% basis via annual contributions. All NBA receipts and payments are accounted for through special accounts.

The income statement deficit in the Budget year and forward years is a result of the Government's decision to no longer fund for depreciation via an operating appropriation.

Balance Sheet

Special account accumulated funds are held within the Official Public Account and included as cash and cash equivalents in the Balance Sheet. The NBA always maintains sufficient accumulated funds to cover employee entitlements and other liabilities.

Administered Resources

Schedule of Budgeted Income and Expenses Administered on Behalf of Government

The NBA's administered accounts include contributions from all states and territories and the Australian Government for the supply of blood and blood related products for 2024–25. Each year, the NBA formulates the National Supply Plan and Budget, which is derived from demand estimates provided by the states and territories.

Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government

The schedule of budgeted assets and liabilities administered on behalf of Government illustrates normal movements in non-financial assets and liabilities. Special account accumulated funds are held within the Official Public Account and included as Cash and cash equivalents in the Balance Sheet. The balance of Receivables represents GST payments made to suppliers which are recoverable from the Australian Taxation Office.

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	10,060	10,555	10,811	11,205	11,334
Supplier expenses	3,560	3,176	3,138	2,890	2,885
Depreciation and amortisation	1,710	1,821	1,882	1,896	1,896
Interest on RoU	3	25	27	27	27
Total expenses	15,333	15,577	15,858	16,018	16,142
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	450	450	450	450	450
Other revenue	5,346	5,437	5,545	5,607	5,673
Total revenue	5,796	5,887	5,995	6,057	6,123
Gains					
Other	139	139	139	139	139
Total gains	139	139	139	139	139
Total own-source income	5,935	6,026	6,134	6,196	6,262
Net cost of (contribution by) services	9,398	9,551	9,724	9,822	9,880
Revenue from Government	8,410	8,563	8,736	8,834	8,892
Surplus (deficit)	(988)	(988)	(988)	(988)	(988)
Surplus (deficit) attributable to the Australian Government	(988)	(988)	(988)	(988)	(988)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	(988)	(988)	(988)	(988)	(988)

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	(988)	(988)	(988)	(988)	(988)
plus: non-appropriated expenses depreciation/amortisation expenses	988	988	988	988	988
plus: depreciation/amortisation expenses for RoU assets	722	833	894	908	908
less: lease principal repayments	(722)	(833)	(894)	(908)	(908)
Total comprehensive income (loss) attributable to the agency	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	892	892	892	892	892
Receivables	5,426	5,426	5,426	5,426	5,426
Total financial assets	6,318	6,318	6,318	6,318	6,318
Non-financial assets					
Land and buildings	6,285	4,870	3,397	4,860	3,257
Property, plant and equipment	505	793	1,089	1,391	1,820
Intangibles	-	-	-	-	-
Other	205	205	205	205	205
Total non-financial assets	6,995	5,868	4,691	6,456	5,282
Total assets	13,313	12,186	11,009	12,774	11,600
LIABILITIES					
Payables					
Suppliers	126	126	126	126	126
Other payables	538	538	538	538	538
Total payables	664	664	664	664	664
Interest bearing liabilities					
Leases	2,414	1,581	687	2,727	1,819
Total interest bearing liabilities	2,414	1,581	687	2,727	1,819
Provisions					
Employees	2,557	2,557	2,557	2,557	2,557
Other provisions	-	-	-	-	-
Total provisions	2,557	2,557	2,557	2,557	2,557
Total liabilities	5,635	4,802	3,908	5,948	5,040
Net Assets	7,678	7,384	7,101	6,826	6,560
EQUITY					
Contributed equity	9,294	9,988	10,693	11,406	12,128
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	(1,616)	(2,604)	(3,592)	(4,580)	(5,568)
Total equity	7,678	7,384	7,101	6,826	6,560

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	(1,616)	-	9,294	7,678
Surplus (deficit) for the period	(988)	-	-	(988)
Appropriation (equity injection)	-	-	-	-
Capital budget - Bill 1 (DCB)	-	-	694	694
Estimated closing balance as at 30 June 2026	(2,604)	-	9,988	7,384

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	8,410	8,563	8,736	8,834	8,892
Good and services	450	450	450	450	450
Other cash received	5,346	5,437	5,545	5,607	5,673
Total cash received	14,206	14,450	14,731	14,891	15,015
Cash used					
Employees	10,060	10,555	10,811	11,205	11,334
Suppliers	3,421	3,037	2,999	2,751	2,746
Interest payments on lease liability	3	25	27	27	27
Total cash used	13,484	13,617	13,837	13,983	14,107
Net cash from (or used by) operating activities	722	833	894	908	908
INVESTING ACTIVITIES					
Cash received					
Other cash received	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	692	694	705	713	722
Total cash used	692	694	705	713	722
Net cash from (or used by) investing activities	(692)	(694)	(705)	(713)	(722)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	692	694	705	713	722
Total cash received	692	694	705	713	722
Cash used					
Lease principal repayments	722	833	894	908	908
Total cash used	722	833	894	908	908
Net cash from (or used by) financing activities	(30)	(139)	(189)	(195)	(186)
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	892	892	892	892	892
Cash and cash equivalents at the end of the reporting period	892	892	892	892	892

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	692	694	705	713	722
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	692	694	705	713	722
Total new capital appropriations represented by:					
Purchase of non-financial assets	692	694	705	713	722
Total items	692	694	705	713	722
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded by capital appropriation - DCB ^(a)	692	694	705	713	722
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	692	694	705	713	722
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	692	694	705	713	722
Total cash used to acquire assets	692	694	705	713	722

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

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

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	6,485	1,473	3,910	11,868
Gross book value - RoU	4,970	-	-	4,970
Accumulated depreciation/ amortisation and impairment	(1,697)	(968)	(3,910)	(6,575)
Accumulated depreciation/amortisation and impairment - RoU	(3,473)	-	-	(3,473)
Opening net book balance	6,285	505	-	6,790
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	-	-	-
By purchase - appropriation ordinary annual services	56	638	-	694
By purchase - RoU	-	-	-	-
Total additions	56	638	-	694
Other movements				
Depreciation/amortisation expense	(638)	(350)	-	(988)
Depreciation/amortisation expense - RoU	(833)	-	-	(833)
Total other movements	(1,471)	(350)	-	(1,821)
As at 30 June 2026				
Gross book value	6,541	2,111	3,910	12,562
Gross book value - RoU	4,970	-	-	4,970
Accumulated depreciation/amortisation and impairment	(2,335)	(1,318)	(3,910)	(7,563)
Accumulated depreciation/amortisation and impairment - RoU	(4,306)	-	-	(4,306)
Closing net book balance	4,870	793	-	5,663

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	1,840,419	2,117,381	2,164,905	2,350,613	2,710,067
Employee benefits	3,670	4,133	4,245	4,334	4,434
Depreciation and amortisation	1,515	1,818	2,182	2,618	2,618
Total expenses administered on behalf of Government	1,845,604	2,123,332	2,171,332	2,357,565	2,717,119
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Sales of goods and services	1,845,070	2,122,804	2,170,775	2,356,995	2,716,502
Interest	6,776	6,594	4,688	4,146	4,488
Other non-tax revenue	534	528	557	570	617
Total non-taxation revenue	1,852,380	2,129,926	2,176,020	2,361,711	2,721,607
Total revenues administered on behalf of Government	1,852,380	2,129,926	2,176,020	2,361,711	2,721,607
Total income administered on behalf of Government	1,852,380	2,129,926	2,176,020	2,361,711	2,721,607

Prepared on Australian Accounting Standards basis.

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	160,932	171,103	181,274	191,445	201,616
Receivables	83,850	83,850	83,850	83,850	83,850
Investments	148,979	155,573	160,261	164,407	168,895
Total financial assets	393,761	410,526	425,385	439,702	454,361
Non-financial assets					
Property, plant and equipment	151	151	151	151	151
Intangibles	1,299	1,299	1,299	1,299	1,299
Inventories	145,275	145,275	145,275	145,275	145,275
Other	91,489	91,489	91,489	91,489	91,489
Total non-financial assets	238,214	238,214	238,214	238,214	238,214
Total assets administered on behalf of Government	631,975	648,740	663,599	677,916	692,575
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	58,314	58,314	58,314	58,314	58,314
Other	141,373	141,373	141,373	141,373	141,373
Total payables	199,687	199,687	199,687	199,687	199,687
Total liabilities administered on behalf of Government	199,687	199,687	199,687	199,687	199,687

Prepared on Australian Accounting Standards basis.

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Commonwealth contributions	534	528	557	570	617
State and territory contributions	1,845,070	2,122,804	2,170,775	2,356,995	2,716,502
Interest	6,776	6,594	4,688	4,146	4,488
Net GST received	200,496	220,523	238,165	257,218	277,796
Total cash received	2,052,876	2,350,449	2,414,185	2,618,929	2,999,403
Cash used					
Suppliers	1,840,419	2,117,381	2,164,905	2,350,613	2,710,067
Employees	3,670	4,133	4,245	4,334	4,434
Net GST paid	200,496	220,523	238,165	257,218	277,796
Total cash used	2,044,585	2,342,037	2,407,315	2,612,165	2,992,297
Net cash from (or used by) operating activities	8,291	8,412	6,870	6,764	7,106
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of investments	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of investments	6,776	6,594	4,688	4,146	4,488
Purchase of non-financial assets	1,515	1,818	2,182	2,618	2,618
Total cash used	8,291	8,412	6,870	6,764	7,106
Net cash from (or used by) investing activities	(8,291)	(8,412)	(6,870)	(6,764)	(7,106)
Net increase (or decrease) in cash held	-	-	-	-	-
Cash at beginning of reporting period	152,503	160,932	171,103	181,274	191,445
Cash from the OPA for:					
- special accounts	1,852,380	2,129,926	2,176,020	2,361,711	2,721,607
- appropriations	8,429	10,171	10,171	10,171	10,171
- GST appropriations	200,496	220,523	238,165	257,218	277,796
Cash to the OPA for:					
- special accounts	(1,852,380)	(2,129,926)	(2,176,020)	(2,361,711)	(2,721,607)
- GST appropriations	(200,496)	(220,523)	(238,165)	(257,218)	(277,796)
Cash at end of reporting period	160,932	171,103	181,274	191,445	201,616

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

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

This section is not applicable to the NBA.

Table 3.11: Statement of administered 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	-	637	15,125	15,762
Gross book value - RoU	-	-	-	-
Accumulated depreciation/ amortisation and impairment	-	-	-	-
Accumulated depreciation/amortisation and impairment - RoU	-	(486)	(13,826)	(14,312)
Opening net book balance	-	151	1,299	1,450
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	76	1,742	1,818
Total additions	-	76	1,742	1,818
Other movements				
Depreciation/amortisation expense	-	(76)	(1,742)	(1,818)
Depreciation/amortisation expense - RoU	-	-	-	-
Total other movements	-	(76)	(1,742)	(1,818)
As at 30 June 2026				
Gross book value	-	713	16,867	17,580
Gross book value - RoU	-	-	-	-
Accumulated depreciation/ amortisation and impairment	-	(76)	(1,742)	(1,818)
Accumulated depreciation/amortisation and impairment - RoU	-	(486)	(13,826)	(14,312)
Closing net book balance	-	151	1,299	1,450

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset