

PORTFOLIO BUDGET STATEMENTS 2025–26  
BUDGET RELATED PAPER NO. 1.9

## **HEALTH AND AGED CARE PORTFOLIO**

Budget Initiatives and Explanations of Appropriations  
Specified by Outcomes and Programs by Entity

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**HON MARK BUTLER**  
PARLIAMENT HOUSE  
CANBERRA 2600

President of the Senate  
Australian Senate  
Parliament House  
CANBERRA ACT 2600

Speaker  
House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear President

Dear Mr Speaker

I hereby submit the Portfolio Budget Statements in support of the 2025–26 Budget for the Health and Aged Care portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the outcomes for the portfolio.

I present these statements to provide accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in black ink, consisting of several large, sweeping strokes that form the name 'Mark Butler'.

Mark Butler

## Abbreviations and conventions

The following notation may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million
\$b	\$ billion

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

## Enquiries

Should you have any enquiries regarding this publication please contact David Hicks, Chief Financial Officer, Department of Health and Aged Care on (02) 5132 4495.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Statements) can be located on the Australian Government Budget website at: [www.budget.gov.au](http://www.budget.gov.au)

# **User guide to the Portfolio Budget Statements**



# User guide

The purpose of the *2025–26 Portfolio Budget Statements* (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

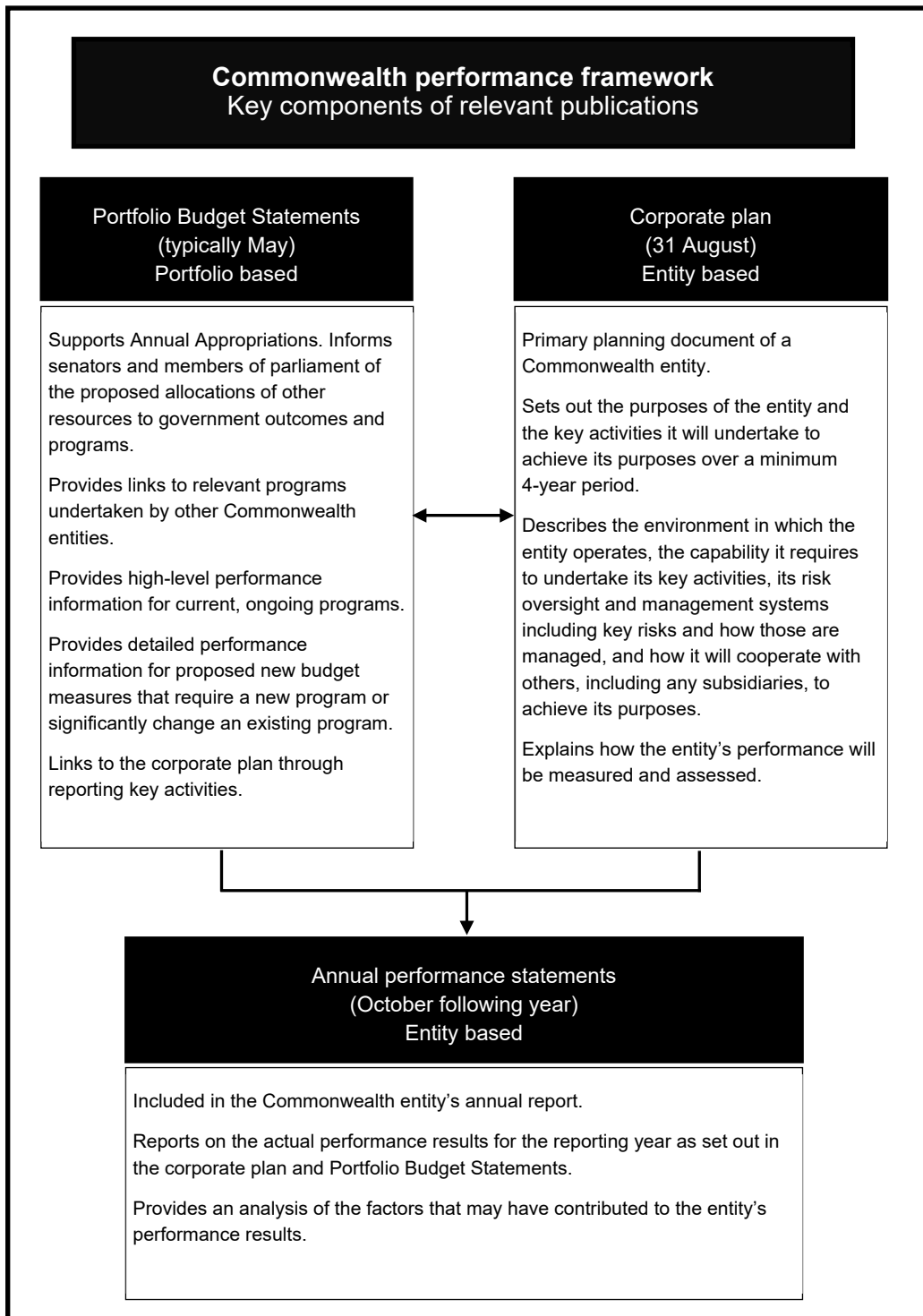
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2025–2026 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2025–2026 for the parliamentary departments) and related Supply Bills where they exist applicable to the 2025–26 Budget. In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be ‘relevant documents’ to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

The PB Statements provide information, explanation and justification to enable Parliament to understand the purpose of each outcome proposed in the Bills.

As required under section 12 of the *Charter of Budget Honesty Act 1998*, only entities within the general government sector are included as part of the Commonwealth general government sector fiscal estimates and produce PB Statements where they receive funding (either directly or via portfolio departments) through the annual appropriation acts.

## The Commonwealth performance framework

The following diagram outlines the key components of the Commonwealth performance framework. The diagram identifies the content of each of the publications and the relationship between them. Links to the publications for each entity within the portfolio can be found in the introduction to Section 2: Outcomes and planned performance.





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# Portfolio Overview



# Health and Aged Care Portfolio Overview

## Minister(s) and portfolio responsibilities

The Health and Aged Care Portfolio includes the Department of Health and Aged Care, 17 Portfolio entities and 7 statutory office holders. These entities help us deliver the Australian Government's health policies and programs.

With our partners, we support the Government to lead and shape Australia's health and aged care system and sporting outcomes through evidence-based policy, well targeted programs, and best practice regulation.

The Health and Aged Care Portfolio works towards achieving better health and wellbeing for all Australians, now and for future generations. The Health and Aged Care Portfolio's services are delivered through the 21 Outcomes outlined in Figure 1: Health and Aged Care Portfolio Structure and Outcomes. Each portfolio entity has developed performance information to determine its effectiveness in achieving entity-specific Outcomes. Outcome and Program reporting, and resource allocations for each entity, are presented in the respective Entity Resources and Planned Performance sections.

For information on resourcing across the Health and Aged Care Portfolio, refer to Part 1: Agency Financial Resourcing in Budget Paper No. 4 – Agency Resourcing.

## Portfolio Structure

Minister and Portfolio responsibilities, and a list of the 17 Portfolio entities and 7 statutory office holders currently within the Health and Aged Care Portfolio, can be found in Figure 1: Health and Aged Care Portfolio Structure and Outcomes.

## Department of Health and Aged Care Changes

The Department of Health and Aged Care has made changes to two Outcome Statements and one Program Name.

### Changes to Outcome Statements:

2024-25	2025-26
<p><b>Outcome 3: Ageing and Aged Care</b> Improved wellbeing for older Australians through targeted support, access to appropriate, high-quality care, and related information services.</p>	<p><b>Outcome 3: Ageing and Aged Care</b> Improved wellbeing for older people in Australia through targeted support, access to appropriate, high-quality care, and related information services.</p>
2024-25	2025-26
<p><b>Outcome 4: Sport and Physical Activity</b> Improved opportunities for community participation in sport and physical activity, excellence in high-performance athletes, protecting the integrity of sport, delivery of sports related funding including for sport infrastructure, sport policy development, coordination of Commonwealth involvement in major sporting events and international cooperation on sport issues.</p>	<p><b>Outcome 4: Sport and Physical Activity</b> Contribute to healthy, active communities and a sustainable sport system through policy development, coordination and targeted support.</p>

### Changes to Program names:

2024-25	2025-26
Program 1.2: Mental Health	Program 1.2: Mental Health and Suicide Prevention

## Portfolio Entity Changes

### Aged Care Quality and Safety Commission

The Aged Care Quality and Safety Commission has made changes to their Outcome Statement.

#### Changes to Outcome Statement:

2024–25	2025–26
<p><b>Outcome 1</b> Protect and enhance the safety, health, wellbeing and quality of life of older Australians receiving aged care services, including through effective engagement with them, regulation and education of Commonwealth-funded aged care service providers and resolution of aged care complaints.</p>	<p><b>Outcome 1</b> Uphold rights, and protect and enhance the safety, health, wellbeing and quality of life of older people in Australia receiving Commonwealth-funded aged care services, including through effective engagement with older people, regulation and education of aged care providers and workers, and independent and accessible resolution of complaints about aged care services.</p>

**Figure 1: Health and Aged Care Portfolio structure and outcomes**

<p><b>The Hon Mark Butler MP</b> Minister for Health and Aged Care Deputy Leader of the House</p> <p><b>Portfolio Responsibilities</b> Department of Health and Aged Care: Outcomes: 1, 2, 3 and 4</p> <p>Entities: ACSQHC, Digital Health, AIHW, Cancer Australia, IHACPA, NHFB, NHMRC, and PSR</p> <p>Statutory Office Holders: National Health Funding Pool Administrator National Health and Medical Research Council Commissioner of Complaints</p>	<p><b>The Hon Anika Wells MP</b> Minister for Aged Care Minister for Sport</p> <p><b>Portfolio Responsibilities</b> Department of Health and Aged Care: Outcomes: 3 and 4</p> <p>Entities: ACQSC, ASC, ASF, OIGAC and Sport Integrity Australia</p> <p>Statutory Office Holders: Aged Care Quality and Safety Commissioner CEO, National Sports Tribunal</p>	<p><b>The Hon Ged Kearney MP</b> Assistant Minister for Health and Aged Care Assistant Minister for Indigenous Health</p> <p><b>Portfolio Responsibilities</b> Department of Health and Aged Care: Outcome: 1</p> <p>Entities: ARPANSA, FSANZ, NBA, and OTA</p> <p>Statutory Office Holders: Executive Director, Australian Industrial Chemicals Introduction Scheme Gene Technology Regulator</p>	<p><b>The Hon Emma McBride MP</b> Assistant Minister for Mental Health and Suicide Prevention Assistant Minister for Rural and Regional Health</p> <p><b>Portfolio Responsibilities</b> Department of Health and Aged Care: Outcome: 1</p> <p>Statutory Office Holders: National Rural Health Commissioner</p>	<p><b>The Hon Kate Thwaites MP</b> Assistant Minister for Ageing Assistant Minister for Social Security Assistant Minister for Women</p> <p><b>Portfolio Responsibilities</b> Department of Health and Aged Care: Outcome: 1</p>
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**Figure 1: Health and Aged Care portfolio structure and outcomes (continued)****Department of Health and Aged Care**

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**Blair Comley PSM**

Secretary

**Outcome 1: Health Policy, Access and Support**

Better equip Australia to meet current and future health needs of all Australians through the delivery of evidence-based health policies; improved access to comprehensive and coordinated health care; ensuring sustainable funding for health services, research and technologies; and protecting the health and safety of the Australian community.

**Outcome 2: Individual Health Benefits**

Ensuring improved access for all Australians to cost-effective and affordable medicines, medical, dental and hearing services; improved choice in health care services, through guaranteeing Medicare and the Pharmaceutical Benefits Scheme; supporting targeted assistance strategies and private health insurance.

**Outcome 3: Ageing and Aged Care**

Improved wellbeing for older people in Australia through targeted support, access to appropriate, high-quality care, and related information services

**Outcome 4: Sport and Physical Activity**

Contribute to healthy, active communities and a sustainable sport system through policy development, coordination and targeted support.

**Figure 1: Health and Aged Care portfolio structure and outcomes (continued)**

**Aged Care Quality and Safety Commission**

**Liz Hefren-Webb**

Commissioner

**Outcome 1:** Uphold rights, and protect and enhance the safety, health, wellbeing and quality of life of older people in Australia receiving Commonwealth-funded aged care services, including through effective engagement with older people, regulation and education of aged care providers and workers, and independent and accessible resolution of complaints about aged care services.

**Australian Commission on Safety and Quality in Health Care**

**Conjoint Professor Anne Duggan**

Chief Executive Officer

**Outcome 1:** Improved safety and quality in health care across the health system, including through the development, support for implementation, and monitoring of national clinical safety and quality guidelines and standards.

**Australian Digital Health Agency**

**Amanda Cattermole PSM**

Chief Executive Officer

**Outcome 1:** To deliver national digital healthcare systems to enable and support improvement in health outcomes for Australians.

**Australian Institute of Health and Welfare**

**Dr Zoran Bolevich**

Acting Chief Executive Officer

**Outcome 1:** A robust evidence-base for the health, housing and community sectors, including through developing and disseminating comparable health and welfare information and statistics.

**Australian Radiation Protection and Nuclear Safety Agency**

**Dr Gillian Hirth AO**

Chief Executive Officer

**Outcome 1:** Protection of people and the environment through radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation.

**Australian Sports Commission**

**Kieren Perkins OAM**

Chief Executive Officer

**Outcome 1:** Increased participation in organised sport and continued international sporting success including through leadership and development of a cohesive and effective sports sector, provision of targeted financial support, and the operation of the Australian Institute of Sport.

**Australian Sports Foundation Limited<sup>1</sup>**

**Sue Hunt AM**

Chief Executive Officer

**Outcome 1:** Improved Australian sporting infrastructure through assisting eligible organisations to raise funds for registered sporting projects.

**Cancer Australia**

**Professor Dorothy Keefe PSM MD**

Chief Executive Officer

**Outcome 1:** Minimised impacts of cancer, including through national leadership in cancer control with targeted research and clinical trials; evidence informed clinical practice; strengthened national data capacity; community and consumer information and support.

**Food Standards Australia New Zealand**

**Dr Sandra Cuthbert**

Chief Executive Officer

**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.

**Independent Health and Aged Care Pricing Authority**

**Professor Michael Pervan**

Chief Executive Officer

**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.

<sup>1</sup> Australian Sports Foundation Limited is a Commonwealth company. Commonwealth companies are not directly funded by Australian Government appropriation and are not required to publish Portfolio Budget Statements.

**Figure 1: Health and Aged Care Portfolio Structure and Outcomes (continued)****National Blood Authority****John Cahill**

Chief Executive

**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.

**National Health Funding Body****Shannon White**

Chief Executive Officer

**Outcome 1:** Improve transparency of public hospital funding in Australia by supporting the obligations and responsibilities of the Administrator of the National Health Funding Pool through best practice administration of public hospital funding.

**National Health and Medical Research Council****Professor Steve Wesselingh**

Chief Executive Officer

**Outcome 1:** Improved health and medical knowledge, including through funding research, translating research findings into evidence-based clinical practice, administering legislation governing research, issuing guidelines and advice for ethics in health and the promotion of public health.

**Office of the Inspector-General of Aged Care****Natalie Siegel-Brown**

Inspector-General

**Outcome 1:** Provide independent oversight of the aged care system to drive accountability and positive change through reviews, recommendations, and reporting to Parliament.

**Organ and Tissue Authority****Lucinda Barry AM**

Chief Executive Officer

**Outcome 1:** Improved access to organ and tissue transplants, including through a nationally coordinated and consistent approach and system.

**Professional Services Review****Associate Professor Antonio Di Dio**

Director

**Outcome 1:** A reduction of the risks to patients and costs to the Australian Government of inappropriate practice, including through investigating health services claimed under the Medicare and Pharmaceutical benefits schemes.

**Sport Integrity Australia****Dr Sarah Benson PSM**

Chief Executive Officer

**Outcome 1:** Protection of the integrity of Australian sport and the health and welfare of those who participate in sport through the coordination of a national approach to all sports integrity matters.

**Statutory Office Holders****Aged Care Quality and Safety Commissioner**

Liz-Hefren-Webb

**Executive Director, Australian Industrial Chemicals Introduction Scheme**

Graeme Barden

**Gene Technology Regulator**

Dr Raj Bhula

**National Health Funding Pool Administrator**

Toni Cunningham

**National Health and Medical Research Council Commissioner of Complaints**

Chris Reid

**National Rural Health Commissioner**

Professor Jenny May AM

**CEO, National Sports Tribunal**

Dr Michelle Gallen

## Portfolio Resources

Table 1 shows the total resources provided to the Portfolio in the 2025–26 Budget year by entity.

**Table 1: Portfolio Resources 2025–26**

	Appropriations			Receipts	Total
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special \$'000	\$'000	\$'000
<b>DEPARTMENTAL</b>					
<b>Department of Health and Aged Care</b>	1,634,466	141,628	-	261,208	2,037,302
Aged Care Quality and Safety Commission	338,996	50	-	1,734	340,780
Australian Commission on Safety and Quality in Health Care	-	-	-	33,110	33,110
Australian Digital Health Agency <sup>(a)</sup>	302,513	18,240	-	32,250	353,003
Australian Institute of Health and Welfare <sup>(a)</sup>	36,547	-	-	61,000	97,547
Australian Organ and Tissue Donation and Transplantation Authority	7,252	-	-	-	7,252
Australian Radiation Protection and Nuclear Safety Agency	24,637	1,820	-	15,431	41,888
Australian Sports Commission <sup>(a)</sup>	449,037	710	-	22,092	471,839
Cancer Australia	13,456	-	-	421	13,877
Food Standards Australia New Zealand <sup>(a)</sup>	18,015	-	-	2,512	20,527
Independent Health and Aged Care Pricing Authority	-	-	-	58,091	58,091
National Blood Authority	9,257	-	-	5,887	15,144
National Health Funding Body	6,954	-	-	-	6,954
National Health and Medical Research Council	46,156	-	-	5,974	52,130
Office of the Inspector-General of Aged Care	6,256	900	-	-	7,156
Professional Services Review	16,345	-	-	-	16,345
Sport Integrity Australia	43,259	-	-	1,986	45,245
<b>Total departmental</b>	<b>2,953,146</b>	<b>163,348</b>	<b>-</b>	<b>501,696</b>	<b>3,618,190</b>

**Table 1: Portfolio Resources 2025–26 (continued)**

	Appropriations			Receipts	Total
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special \$'000	\$'000	\$'000
<b>ADMINISTERED</b>					
<b>Department of Health and Aged Care</b>	16,964,529	299,364	46,589,316	56,257,498	120,110,707
Australian Organ and Tissue Donation and Transplantation Authority	52,833	-	-	-	52,833
Cancer Australia	33,199	-	-	-	33,199
National Blood Authority	10,171	-	-	1,335,657	1,345,828
National Health and Medical Research Council	973,172	-	-	-	973,172
Sport Integrity Australia	4,746	-	-	-	4,746
<b>Total administered</b>	<b>18,038,650</b>	<b>299,364</b>	<b>46,589,316</b>	<b>57,593,155</b>	<b>122,520,485</b>
less non-appropriation funding transfers to Corporate entities	-	-	-	(1,413,895)	-
<b>Total Portfolio</b>	<b>18,038,650</b>	<b>299,364</b>	<b>46,589,316</b>	<b>56,179,260</b>	<b>122,520,485</b>

All figures are GST exclusive.

<sup>(a)</sup> These entities are not directly appropriated as they are corporate entities under the *Public Governance, Performance and Accountability Act 2013*.



# **Department of Health and Aged Care**

## **Entity resources and planned performance**





# Department of Health and Aged Care

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# Department of Health and Aged Care

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Department of Health and Aged Care (the department) develops and delivers evidence-based policy, well-targeted programs, and best practice regulation to achieve better health and wellbeing of all Australians, now and for future generations.

The department supports the government to lead and steward the health and aged care systems and sporting outcomes through high-quality advice.

Developed as part of the response to the 2023 Capability Review, four strategic priorities guide the department's work to deliver the greatest impact to all Australians:

- pivoting to prevention and early intervention
- addressing health equity
- leveraging digital and health technology
- supporting integrated health systems.

These priorities are imbedded in policy development and delivery within the Health and Aged Care portfolio.

Aligned with these priorities, new investments in the 2025–26 Budget will expand the availability of bulk billing incentives to all Australians eligible for Medicare and introduce a new program to support fully bulk billing GP practices. It also supports more Australians to get free, urgent care in their community, by investing in an additional 50 Medicare Urgent Care Clinics. The 2025–26 Budget grows and strengthens the GP workforce by increasing investment in all stages of the training pipeline. It provides fairer salary incentives and entitlements for junior doctors who choose to specialise in general practice, with entitlements more in line with their hospital colleagues. This Budget also funds more scholarships for nurses and midwives to extend their skills and practice in primary health care.

Funding will ensure that Australians maintain access to cheaper medicines through new listings on the Pharmaceutical Benefits Scheme (PBS). Key investment will see a reduction to the maximum general patient PBS co-payment.

Funding delivers more choice, lower costs, and better health care for women.

This is achieved through a range of initiatives including:

- listing of new oral contraceptive pills on the PBS
- changes to Medicare to provide lower costs and better access to long-term contraceptives
- more Medicare support for women experiencing menopause
- pharmacy trials to improve access to contraceptives and uncomplicated Urinary Tract Infections (UTIs) for patients with concession cards.

The 2025–26 Budget will further support aged care reform by funding award wage increases for nurses in the aged care sector in line with the decisions of the Fair Work

Commission. It also provides access to culturally safe and appropriate aged care assessments for First Nations people.

Further information about the department’s outcomes, operating environment and key activities is detailed in the department’s 2024–25 Corporate Plan.

## **Strengthening Medicare**

### *Expanding Bulk Billing Incentives*

Universal access to affordable primary health care is the cornerstone of Australia’s Medicare system. Affordable primary health care ensures fewer Australians are deferring their health care due to cost. It also supports better health outcomes for all Australians by helping to prevent chronic health conditions developing, and promoting earlier intervention where people do have these health conditions.

The 2025–26 Budget includes \$7.9 billion over four years to expand the availability of bulk billing incentives to include all Australians eligible for Medicare (currently only those aged under 16 years or who hold a concession card are eligible for bulk billing incentives). Funding also introduces an additional incentive program for general practitioners and practice owners who commit to bulk bill all their GP non-referred attendance services. This investment builds upon the Government’s \$3.5 billion investment in the 2023–24 Budget to triple Medicare bulk billing incentives and incentivise bulk billing.

### *Medicare Urgent Care Clinics*

Medicare Urgent Care Clinics provide essential health care for illness and injuries that can be managed without a trip to the emergency department, but can’t wait for a regular appointment with a GP. Medicare Urgent Care Clinics improve access to affordable urgent care for Australians and assist in reducing pressure on hospital emergency departments. Building on previous investments, the 2025–26 Budget will provide:

- \$644.3 million over three years from 2025–26 to expand the Urgent Care Clinics Program by an additional 50 clinics. This will build on previous investments to establish 87 Medicare Urgent Care Clinics around Australia and will take the total number of clinics to 137
- Funding has been committed to extend the opening hours of the Batemans Bay and Launceston Medicare Urgent Care Clinics, and to continue to support the operations of the Mparntwe (Alice Springs) Medicare Urgent Care Clinic
- \$4.1 million over two years from 2025–26 (one year extension) to enable state-funded urgent care services to access Medicare Benefits Schedule (MBS) items.

### *Strengthening Australia’s primary health care workforce*

Having the right workforce, with the right skills, and in the right place is critical to a strong Medicare that delivers high quality care to all Australians. Investments in the 2025–26 Budget will continue to strengthen and support Australia’s health workforce, including:

- \$265.2 million from 2025–26 to expand GP registrar training, with an extra 200 training places per year from 2026, increasing to an extra 400 places per year from 2028. This will mean there will be more than 2,000 doctors entering GP training every year from 2028

- \$204.8 million from 2025–26 for salary incentives for junior doctors to specialise in general practice to help bridge the estimated pay gap that new GP trainees face when they choose to leave the state-funded hospital system
- \$43.9 million from 2025–26 to provide paid parental leave and study leave for trainee GPs
- \$44.0 million for an extra 200 rotations for junior doctors in primary health care each year from 2026, increasing to an extra 400 per year from 2028. This will support up to 1,300 more early career doctors to gain exposure to primary health care
- \$48.4 million for an extra 100 Commonwealth Supported Places for medical students per year from 2026, increasing to 150 per year by 2028, and demand-driven places for First Nations students to study medicine
- \$10.5 million over two years for more scholarships for nurses and midwives, with an additional 400 scholarships for nurses and midwives to undertake postgraduate study to extend their skills and qualifications, and become a nurse practitioner or endorsed midwife
- \$28.0 million over three years to support construction of the Nursing and Midwifery Academy in Victoria, to be operated by the Epworth Medical Foundation, to provide professional development pathways to enable nurses and midwives to enhance their leadership, research, and training and education skills
- \$1.3 million in 2025–26 to extend the Obstetrics and Gynaecological Education and Training Program to upskill and provide training opportunities for a range of medical professionals who assist in the provision of maternity or maternity-related services, particularly in rural and remote areas.

#### *Ensuring access to Essential Services*

The 2025–26 Budget ensures Australians have access to high quality health care by continuing funding for essential services. To further invest in our world-class healthcare system, the 2025–26 Budget has committed an additional \$1.8 billion to fund public hospitals and health services in 2025–26, including a funding uplift for the Northern Territory.

The 2025–26 Budget is investing \$107.8 million in 2025–26 for a one-year extension of the Federation Funding Agreement for Public Dental Services for Adults to support states and territories to deliver public dental services. Funding of \$7.0 million over five years from 2024–25 delivers improved functionality to the Medical Costs Finder website. This allows public access to data about the median fee charged by individual non-GP specialists and gap arrangements from private health insurers.

An investment of \$256.2 million over four years for the introduction of new and amended items on the Medicare Benefits Schedule (MBS) ensures that Medicare eligible patients continue to have access to contemporary, evidence based, safe and clinically relevant services. This includes the introduction of new MBS items for monitoring symptomatic patients with inflammatory bowel disease.

The 2025–26 Budget provides \$46.0 million over three years to continue funding for core national crisis support services and low intensity digital mental health services. This investment will ensure continuity of critical supports for people living in Australia.

*Driving a digitally connected health system*

The 2025–26 Budget will continue funding to support the transition to a digitally connected and integrated health system that delivers better coordinated care. Investments include:

- \$228.7 million in 2025–26 to continue the operations and modernisation of My Health Record to drive a digitally connected healthcare system
- \$15.6 million over two years from 2025–26 to continue My Health Record initiatives under the Health Delivery Transformation Program to support essential work
- \$5.7 million in 2025–26 to improve electronic prescribing infrastructure and services Australia- wide.

**Improving Health Outcomes for Women**

The Government is committed to enhancing gender equity and achieving better health outcomes for women by removing gender bias from the health system.

The 2025–26 Budget will take important steps towards providing women with more choice, access and affordability regarding their contraception options. An investment of \$71.5 million will increase Medicare payments to doctors, and in addition, nurse practitioners, for insertion and removal of intrauterine devices (IUDs) and implants. A further MBS loading item will apply where the service is bulk billed. Eight Centres of Training Excellence will also be established to ensure healthcare providers are trained, skilled and confident to insert IUDs and implants.

Investments in the 2025–26 Budget will improve the quality of care for women’s health. Funding of \$19.6 million over three years will increase access to specialist care for women’s health through the delivery of an additional 11 endometriosis and pelvic pain clinics across Australia. This will add to the 22 clinics that are already providing care to women, and all 33 clinics will extend their focus to also provide specialist support for menopause and perimenopause. An investment of \$17.5 million over three years will fund a public health campaign and additional training on menopause and perimenopause for health professionals, and the development of the first ever national guidelines.

In addition, new listings on the PBS will improve available treatment options for women’s health:

- Relugolix with Estrodiol and with Norethisterone (Ryeqo®) on the PBS from 1 May 2025 for the treatment of endometriosis
- Estradiol and Progesterone (Estrogel® Pro) on the PBS from 1 March 2025 for menopausal hormone therapy
- Drospirenone (Slinda®) on the PBS from 1 May 2025 for oral contraception.

Funding has also been provided to support two national trials to make it easier and cheaper for women with concession cards to get contraceptives and treatment for uncomplicated UTIs.

Access to maternity services will be improved through the provision of \$10.0 million in 2025–26 to support delivery of public maternity services for women and babies in the Central Coast region of New South Wales. The Budget also provisions \$6.0 million to support the Tasmanian Government to improve maternity services and facilities in Hobart.

### **Making medicines cheaper**

The affordability of medicines is a critical factor in ensuring accessible healthcare for patients. The Government is committed to ensuring Australians have access to affordable medicines through the PBS.

The 2025–26 Budget lists new medicines on the PBS to address clinical need, ensuring supply and reducing the time for Australians to access new medicines. The maximum general patient PBS co-payment will be reduced to \$25.00, improving the affordability of medicines and helping with cost of living pressures. The 2025–26 Budget will also continue funding a nation-wide service that safely disposes of unwanted and expired medicines. Investments include:

- \$824.4 million over five years to fund 38 new and amended listings on the PBS from January 2025 to April 2025, price increases for nine existing medicines and changes to the Stoma Appliance Scheme
- \$689.1 million over four years to make cheaper medicines even cheaper, by reducing the maximum general patient PBS co-payment from \$31.60 in 2025 to \$25.00 from 1 January 2026 This builds on the Government’s earlier investments to keep medicines affordable, including the reduction in the PBS general patient co-payment to \$30.00 from 1 January 2023, the introduction of 60-day prescriptions that save time and money for Australians with an ongoing health condition, and the freezing of PBS copayments so they didn’t rise with inflation for all Australians in January 2025, and will stay at their current level of \$7.70 for pensioners and Commonwealth concession cardholders until 2030
- listing of Esketamine (Spravato®) on the PBS from 1 May 2025 to provide Australians with major depression with affordable treatment options
- listing of Epicoritamab (Epkiny®) on the PBS from 1 May 2025 to address the urgent clinical need for additional effective treatments for patients with relapsed of refractory diffuse large B-cell lymphoma
- continuing the listing of Mirena® and Ritalin® on the PBS from 1 April 2025
- continuing availability of Nyxoid® and Prenoxad® under the Take Home Naloxone Program
- \$13.2 million over four years to ensure the National Return of Unwanted Medicines Program can continue to provide a nationwide service that safely disposes of expired and unwanted medicines to avoid accidental poisoning, medication misuse and toxic releases into the environment
- \$1.0 million in 2025–26 to support implementation of the Strategic Agreement on Pharmacists Professional Practice with the Pharmaceutical Society of Australia, for updating of Australia’s pharmacist practice standards and guidelines
- Amendments to the cost recovery arrangements for the National Joint Replacement Registry to improve transparency, governance and more equitable proportioning of levies among sponsors.

## First Nations Health

The 2025–26 Budget supports the Government’s commitment to closing the gap in health and wellbeing outcomes between First Nations people and non-Indigenous Australians.

The 2025–26 Budget will seek to strengthen the capacity of the Aboriginal Community Controlled Health Sector to deliver services to First Nations people. In line with the government’s commitment to build a community-controlled sector under the National Agreement on Closing the Gap, the Australian Rotary Health Indigenous Scholarships Program will transition to delivery by a First Nations organisation. The program will continue to build a strong culturally safe First Nations workforce by addressing barriers to education and training.

Further investments will be made into First Nations preventive health activities, including:

- \$9.2 million over three years to states and territories to deliver improved monitoring and detection of Acute Rheumatic Fever and Rheumatic Heart Disease and provide education and training for health care providers, individuals, families and communities
- \$3.5 million in 2025–26 to extend the measure Deadly Choices to increase uptake of 715 Health Checks, a First Nations specific health assessment focused on key areas of risk, critical to detect common and treatable conditions that are major contributors to First Nations illness.

## Ensuring dignity and choice in aged care

### *Valuing the Aged Care Workforce*

The 2025–26 Budget will build upon the key reform to the aged care system and the government’s commitment to provide funding that supports the outcome of the Fair Work Commission’s Aged Care Work Value Case, ensuring fairer award wages for aged care workers.

The 2025–26 Budget will invest \$2.6 billion over five years to fund the increase to award wages for registered nurses (RNs) and enrolled nurses employed in aged care to reflect the value of the work they undertake. This investment responds to the Fair Work Commission’s decision to increase the minimum wages for aged care nurses from 1 March 2025 and includes:

- \$2.3 billion over five years to be delivered through the Australian National Aged Care Classification funding model and \$26.8 million over five years to fund an increase to the 24/7 RN supplement, ensuring providers have sufficient funding to pay the legislated higher award wages for residential aged care nurses
- \$187.8 million over five years to increase funding for the Home Care Packages program in 2024-25 and in-home aged care through the new Support at Home program from 1 July 2025
- \$76.8 million over five years for additional in-home aged care services through both the Commonwealth Home Support Program and the Support at Home program

- \$35.5 million over two years to fund eligible aged care providers for higher cost of historical leave entitlements associated with the Fair Work Commission decision
- \$19.4 million over five years to increase fees for the Department of Veterans Affairs Community Nursing program
- \$4.2 million over five years for specialist aged care programs.

\$30.1 million will be invested to revise the approach for funding for Commonwealth Home Support Program providers to deliver funding through an uplift in indexation for the Fair Work Commission Stage 3 decision on the Aged Care Work Value Case.

#### *Improving the Quality of Aged Care*

The Aged Care Quality and Safety Commission (Commission) will receive \$116.1 million in 2025–26 to support its regulatory functions under the *Aged Care Act 2024* from 1 July 2025. In addition, \$27.7 million in 2025–26 will be raised through the introduction of cost recovery arrangements to support operations of the Commission.

An investment of \$3.6 million in 2025–26 will build the governance capability within residential aged care facilities. Funding will also provide for an evaluation and review, including stakeholder engagement, on a revised version of the Quality Standards for aged care, a key mechanism to ensure the quality and safety of aged care.

Additional funding is provided to finalise operational arrangements for the Single Assessment System. It will provide older people in Australia with a simpler entry point into aged care. This includes \$4.5 million in 2025–26 to extend arrangements with states and territories for aged care assessments and a pricing study to inform long term negotiations. Existing funding will also support the staged digital implementation of the *Aged Care Act 2024* and associated reforms.

The 2025–26 Budget will provide \$47.6 million over four years from 2025–26 (and an additional \$12.7 million in 2029–30) to fund Aboriginal Community Controlled Health Organisations and service providers to deliver culturally appropriate aged care assessments for Aboriginal and Torres Strait Islander people from July 2025.

Other investments include:

- \$53.2 million in 2025–26 to continue implementation of the Single Assessment System and support the staged digital implementation of the *Aged Care Act 2024* to ensure continuity of aged care assessment services
- \$37.8 million in 2025–26 for the Aged Care Quality and Safety Commission to support the staged digital implementation of the *Aged Care Act 2024*
- \$24.4 million in 2024–25 for additional Commonwealth Home Support Program assessments to meet new requirements under the *Aged Care Act 2024*
- \$5.7 million in 2025–26 for the National Centre for Monitoring Dementia to continue its role of providing essential dementia data and monitoring National Dementia Action Plan progress
- \$2.4 million in 2025–26 to extend the Care Together Program to support the start-up and development of cooperative and mutual enterprises, and deliver business resources and professional support to the aged, disability and veterans' care sectors



- \$0.7 million in 2025–26 for the Remote Accord to continue to deliver aged care services in remote locations, and for United Care to work with the department to provide effective channel for communication with remote aged care providers. Extending this service supports the provision of aged care services in thin markets.

## 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: Department of Health and Aged Care resource statement – Budget estimates for 2025–26 as at Budget March 2025**

	<b>2024–25 Estimated actual \$'000</b>	<b>2025–26 Estimate \$'000</b>
<b>DEPARTMENTAL</b>		
Prior year appropriation available	341,321	191,528
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Departmental appropriation	1,710,299	1,618,909
s74 retained revenue receipts <sup>(b)</sup>	39,257	33,670
Departmental Capital Budget <sup>(c)</sup>	21,455	15,557
Other services <sup>(d)</sup>		
Equity injection	16,014	141,628
<b>Total departmental annual appropriations</b>	<b>1,787,025</b>	<b>1,809,764</b>
<b>Special accounts <sup>(e) (f)</sup></b>		
Opening balance	128,371	123,926
Appropriation receipts <sup>(g)</sup>	84,242	87,924
Non-appropriation receipts	223,453	227,538
<b>Total special accounts</b>	<b>436,066</b>	<b>439,388</b>
Less appropriations drawn from annual or special appropriations above and credited to special accounts <sup>(h)</sup>	(84,242)	(87,924)
<b>Total departmental resourcing for Health and Aged Care</b>	<b>2,480,170</b>	<b>2,352,756</b>

**Table 1.1: Department of Health and Aged Care resource statement – Budget estimates for 2025–26 as at Budget March 2025 (continued)**

	2024–25 Estimated actual \$'000	2025–26 Estimate \$'000
<b>ADMINISTERED</b>		
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Outcome 1: Health Policy, Access and Support	7,661,837	8,266,916
Outcome 2: Individual Health Benefits	1,974,441	1,998,832
Outcome 3: Ageing and Aged Care	5,921,664	6,539,935
Outcome 4: Sport and Physical Activity	166,158	158,846
Payments to corporate entities <sup>(i)</sup>	790,497	806,112
Other services <sup>(d)</sup>		
Administered assets and liabilities	100,213	299,364
Payments to corporate entities <sup>(i)</sup>	45,773	18,240
<b>Total administered annual appropriations</b>	<b>16,660,583</b>	<b>18,088,245</b>
<b>Special appropriations limited by criteria/entitlement</b>		
<i>National Health Act 1953 - blood fractionation products and blood related products to National Blood Authority</i>	1,168,695	1,335,676
<i>Public Governance, Performance and Accountability Act 2013 s77 - repayments</i>	2,000	2,000
<i>Private Health Insurance Act 2007 - incentive payments and rebate</i>	7,312,428	7,539,241
<i>Medical Indemnity Act 2002</i>	116,864	118,964
<i>Midwife Professional Indemnity (Commonwealth Contribution) Scheme Act 2010</i>	1,231	745
<i>Dental Benefits Act 2008</i>	359,113	320,493
<i>National Health Act 1953 - aids and appliances</i>	545,380	532,173
<i>National Health Act 1953 - essential vaccines</i>	716,822	600,992
<i>National Health Act 1953 - continence aids payments</i>	126,616	134,703
<i>Aged Care Act 1997 - residential and home care</i>	31,801,732	-
<i>Aged Care Act 1997 - flexible care</i>	865,302	-
<i>Aged Care Act 2024 - residential care <sup>(i)</sup></i>	-	26,022,128
<i>Aged Care Act 2024 - support at home <sup>(i)</sup></i>	-	8,946,239
<i>Aged Care Act 2024 - specialist aged care programs <sup>(i)</sup></i>	-	737,139
<i>Aged Care Act 2024 - at home scheme <sup>(i)</sup></i>	-	298,823
<b>Total administered special appropriations</b>	<b>43,016,183</b>	<b>46,589,316</b>

**Table 1.1: Department of Health and Aged Care resource statement – Budget estimates for 2025–26 as at Budget March 2025 (continued)**

	2024–25 Estimated actual \$'000	2025–26 Estimate \$'000
<b>Special accounts</b> <sup>(e) (f)</sup>		
Opening balance	5,360,621	4,559,441
Appropriation receipts <sup>(g)</sup>	7,133	7,133
Non-appropriation receipts	51,962,830	56,257,498
<b>Total special accounts</b>	<b>57,330,584</b>	<b>60,824,072</b>
<b>Total administered resourcing</b>	<b>117,007,350</b>	<b>125,501,633</b>
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or payments to corporate entities through annual appropriations <sup>(h)</sup>	(843,403)	(831,485)
<b>Total administered resourcing for Health</b>	<b>116,163,947</b>	<b>124,670,148</b>
<b>Total resourcing for Health and Aged Care</b>	<b>118,644,117</b>	<b>127,022,904</b>
	<b>2024–25</b>	<b>2025–26</b>
<b>Average staffing level (number)</b>	6,967	6,726

All figures are GST exclusive.

Prepared on a resourcing (i.e. appropriation available) basis.

- (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 are not separately identified in Appropriation Bill (No. 1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 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*. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- (f) Excludes Services for Other Entities and Trust Moneys Special Account as this account is not considered resourcing for the Department of Health and Aged Care (Health).
- (g) Amounts credited to the special account(s) from Health's annual and special appropriations.
- (h) Appropriation receipts from Health annual and special appropriations included above.
- (i) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
- (j) The new *Aged Care Act 2024* received Royal Assent on 2 December 2024 and will commence 1 July 2025.

### 1.3 Budget measures

Budget measures in Part 1 relating to the Department of Health and Aged Care are detailed in the Budget Paper No. 2 and are summarised below.

**Table 1.2: Department of Health and Aged Care 2025–26 Budget measures**

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

	Outcome/ Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
<b>Critical Health Infrastructure and Systems <sup>(a) (b)</sup></b>						
Department of Health and Aged Care						
Administered payments	1.8	-	-	-	-	-
	2.3	-	-	-	-	-
	2.4	-	587	603	616	630
Departmental payments	2	-	-	-	-	-
Australian Radiation Protection and Nuclear Safety Agency						
Departmental payments	1	-	-	-	-	-
<b>Total payments</b>		<b>-</b>	<b>587</b>	<b>603</b>	<b>616</b>	<b>630</b>
<i>Related receipts</i>						
<i>Department of Health and Aged Care</i>						
		-	(587)	(603)	(616)	(630)
<b>Digital Mental Health <sup>(a)</sup></b>						
Department of Health and Aged Care						
Administered payments	1.2	-	14,821	15,177	15,480	-
Departmental payments	1	-	-	-	-	-
<b>Total payments</b>		<b>-</b>	<b>14,821</b>	<b>15,177</b>	<b>15,480</b>	<b>-</b>
<b>Even Cheaper Medicines</b>						
Department of Health and Aged Care						
Administered payments	2.3	-	107,712	214,910	225,545	236,447
<b>Total payments</b>		<b>-</b>	<b>107,712</b>	<b>214,910</b>	<b>225,545</b>	<b>236,447</b>
<i>Related receipts</i>						
<i>Department of Health and Aged Care</i>						
		-	(11,481)	(24,546)	(27,834)	(34,618)
<b>Funding Pay Increases for Aged Care Workers - nurses <sup>(a)</sup></b>						
Department of Health and Aged Care						
Administered payments	3.2	3,481	17,366	28,306	297	303
	3.3	-	18,313	12,033	-	-
Departmental payments	3	-	606	1,043	-	-
Independent Health and Aged Care Pricing Authority						
Departmental payments	1	-	-	-	-	-
<b>Total payments</b>		<b>3,481</b>	<b>36,285</b>	<b>41,382</b>	<b>297</b>	<b>303</b>

**Table 1.2: Department of Health and Aged Care 2025–26 Budget measures (continued)**

	Outcome/ Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
<b>Health - savings</b>						
Department of Health and Aged Care						
	Administered payments	2.1	-	(3,736)	-	-
<b>Total payments</b>			-	<b>(3,736)</b>	-	-
<b>Implementation of Aged Care Reforms <sup>(a)</sup></b>						
Department of Health and Aged Care						
	Administered payments	1.1	(200)	(200)	(200)	-
		3.1	24,419	63,708	10,754	11,717
		3.2	(24,419)	(51,000)	-	-
		3.3	-	9,265	-	-
	Departmental payments	3	-	2,745	-	-
Aged Care Quality and Safety Commission						
	Departmental payments	1	-	116,112	-	-
Department of the Treasury						
	Administered payments		(10,301)	(10,301)	-	-
<b>Total payments</b>			<b>(10,501)</b>	<b>130,329</b>	<b>10,554</b>	<b>11,717</b>
<i>Related receipts</i>						
	<i>Aged Care Quality and Safety Commission</i>		-	(27,701)	-	-
<b>Improving Access to Medicines and Pharmacy Programs <sup>(a) (b) (c)</sup></b>						
Department of Health and Aged Care						
	Administered payments	2.3	-	3,299	3,115	3,876
	Departmental payments	2	-	867	-	-
Australian Digital Health Agency						
	Departmental payments	1	-	2,416	-	-
<b>Total payments</b>			-	<b>6,582</b>	<b>3,115</b>	<b>3,876</b>
<i>Related receipts</i>						
	<i>Department of Health and Aged Care</i>		-	-	<i>nfp</i>	<i>nfp</i>
					<i>nfp</i>	<i>nfp</i>

**Table 1.2: Department of Health and Aged Care 2025–26 Budget measures (continued)**

	Outcome/ Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
<b>Medical Research and Clinical Trials</b> <sup>(a) (b) (c)</sup>						
Department of Health and Aged Care						
Administered payments	1.5	-	-	-	-	-
	1.8	(7,764)	-	-	-	-
Departmental payments	1	-	-	-	-	-
National Health and Medical Research Council						
Departmental payments	1	7,764	-	-	-	-
Department of the Treasury						
Administered payments		<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>
<b>Total payments</b>		-	-	-	-	-
<b>National Health Reform Agreement - 2025–26 Uplift</b>						
Department of the Treasury						
Administered payments		-	1,765,994	-	-	-
<b>Total payments</b>		-	<b>1,765,994</b>	-	-	-
<b>Pharmaceutical Benefits Scheme (PBS) New and Amended Listings</b> <sup>(c)</sup>						
Department of Health and Aged Care						
Administered payments	2.1	1,264	3,429	3,954	3,965	3,766
	2.3	73,486	303,828	407,176	467,557	498,550
	2.7	(2)	(8)	(9)	(9)	(10)
<b>Total payments</b>		<b>74,748</b>	<b>307,249</b>	<b>411,121</b>	<b>471,513</b>	<b>502,306</b>
<i>Related receipts</i>						
<i>Department of Health and Aged Care</i>						
		<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>
<b>Preventive Health, Wellbeing and Sport</b> <sup>(a) (b)</sup>						
Department of Health and Aged Care						
Administered payments	1.5	-	2,639	-	-	-
	1.8	-	2,657	-	-	-
Departmental payments	1	-	138	-	-	-
Australian Sports Commission						
Departmental payments	1	-	-	-	-	-
Department of the Treasury						
Administered payments		-	13,600	-	-	-
<b>Total payments</b>		-	<b>19,034</b>	-	-	-



**Table 1.2: Department of Health and Aged Care 2025–26 Budget measures (continued)**

	Outcome/ Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
<b>Strengthening Medicare</b> <sup>(a) (b)</sup>						
Department of Health and Aged Care						
Administered payments	1.1	-	3,050	2,105	-	-
	1.6	-	253,582	531,957	755,692	816,624
	2.1	-	904,812	1,473,803	1,568,077	1,629,379
	2.4	-	-	-	-	-
Departmental payments	1	-	6,549	3,870	-	-
	2	-	-	-	-	-
Australian Digital Health Agency						
Administered payments		-	218,200	-	-	-
<b>Total payments</b>		-	<b>1,386,193</b>	<b>2,011,735</b>	<b>2,323,769</b>	<b>2,446,003</b>
<b>Strengthening Medicare - Expanding Medicare Urgent Care Clinics</b> <sup>(b)</sup>						
Department of Health and Aged Care						
Administered payments	1.6	-	(3,778)	3,873	3,950	-
	2.1	-	4,196	512	521	-
Departmental payments	1	-	-	-	-	-
Department of the Treasury						
Administered payments		-	4,194	-	-	-
<b>Total payments</b>		-	<b>4,612</b>	<b>4,385</b>	<b>4,471</b>	-
<b>Strengthening Medicare - Health Workforce</b> <sup>(a) (b)</sup>						
Department of Health and Aged Care						
Administered payments	1.4	-	5,175	5,299	-	-
	2.1	-	517	563	587	616
	2.3	-	119	119	119	119
	3.2	-	2,628	2,927	3,119	3,325
Departmental payments	1	-	-	-	-	-
	3	150	110	-	-	-
Department of the Treasury						
Administered payments		-	-	-	-	-
<b>Total payments</b>		<b>150</b>	<b>8,549</b>	<b>8,908</b>	<b>3,825</b>	<b>4,060</b>

**Table 1.2: Department of Health and Aged Care 2025–26 Budget measures (continued)**

	Outcome/ Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
<b>Strengthening Medicare - Women's Health <sup>(b)</sup></b>						
Department of Health and Aged Care						
Administered payments	1.5	-	-	-	-	-
	2.1	-	-	-	-	-
	4.1	(4,000)	(2,000)	-	-	-
Departmental payments	1	-	-	-	-	-
Department of the Treasury						
Administered payments		4,000	6,000	3,000	2,000	1,000
<b>Total payments</b>		<b>-</b>	<b>4,000</b>	<b>3,000</b>	<b>2,000</b>	<b>1,000</b>
<b>Supporting Australian Communities Affected by the Hamas-Israel Conflict <sup>(a)</sup></b>						
Department of Health and Aged Care						
Administered payments	1.2	-	15,000	-	-	-
Departmental payments	1	-	-	-	-	-
<b>Total payments</b>		<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Table 1.2: Department of Health and Aged Care 2025–26 Budget measures (continued)**

<b>Other Portfolio measures since the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO) <sup>(d)</sup></b>						
	<b>Outcome/ Program</b>	<b>2024–25 \$'000</b>	<b>2025–26 \$'000</b>	<b>2026–27 \$'000</b>	<b>2027–28 \$'000</b>	<b>2028–29 \$'000</b>
<b>Closing the Gap - further investments <sup>(a) (e)</sup></b>						
<i>Cross Portfolio</i>						
Department of Health and Aged Care						
	Administered payments	1.3	-	-	-	-
Department of the Treasury						
	Administered payments	-	3,064	3,064	3,064	-
<b>Total payments</b>		-	<b>3,064</b>	<b>3,064</b>	<b>3,064</b>	-
<b>Disaster Support</b>						
<i>Department of Home Affairs <sup>(f)</sup></i>						
Department of Health and Aged Care						
	Administered payments	1.2	-	1,379	-	-
	Departmental payments	1	-	30	-	-
<b>Total payments</b>		-	<b>1,409</b>	-	-	-
<b>Illicit Tobacco Compliance and Enforcement Package - direct and targeted enforcement to counter profits from illicit tobacco <sup>(e)</sup></b>						
<i>Cross Portfolio</i>						
Department of Health and Aged Care						
	Administered payments	1.5	-	7,505	7,186	-
	Departmental payments	1	-	10,414	10,501	-
Department of the Treasury						
	Administered payments	-	20,000	20,000	-	-
<b>Total payments</b>		-	<b>37,919</b>	<b>37,687</b>	-	-
<b>Northern Territory Remote Aboriginal Investment - future arrangements <sup>(a) (b) (g)</sup></b>						
<i>Department of the Prime Minister and Cabinet</i>						
Department of Health and Aged Care						
	Departmental payments	1	-	-	-	-
Department of the Treasury						
	Administered payments	-	-	-	-	-
<b>Total payments</b>		-	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Table 1.2: Department of Health and Aged Care 2025–26 Budget measures (continued)**

<b>Other Portfolio measures since the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO) <sup>(d)</sup></b>						
	Outcome/ Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
<b>Nuclear-Powered Submarine Program - continuation of whole-of-government support <sup>(h)</sup></b>						
<i>Department of Defence</i>						
Department of Health and Aged Care						
Departmental payments	1	-	1,224	-	-	-
Australian Radiation Protection and Nuclear Safety Agency						
Departmental payments	1	-	6,910	-	-	-
<b>Total payments</b>		-	<b>8,134</b>	-	-	-
<b>Savings from External Labour - further extension <sup>(e)</sup></b>						
<i>Cross Portfolio</i>						
Department of Health and Aged Care						
Departmental payments	3	-	-	-	-	(15,646)
Aged Care Quality and Safety Commission						
Departmental payments	1	-	-	-	-	(1,067)
Australian Organ and Tissue Donation and Transplantation Authority						
Departmental payments	1	-	-	-	-	(47)
Australian Digital Health Agency						
Departmental payments	1	-	-	-	-	(2,401)
Australian Institute of Health and Welfare						
Departmental payments	1	-	-	-	-	(280)
Australian Radiation Protection and Nuclear Safety Agency						
Departmental payments	1	-	-	-	-	(228)
Australian Sports Commission						
Departmental payments	1	-	-	-	-	(313)
Cancer Australia						
Departmental payments	1	-	-	-	-	(37)
Food Standards Australia New Zealand						

**Table 1.2: Department of Health and Aged Care 2025–26 Budget measures (continued)**

<b>Other Portfolio measures since the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO) <sup>(d)</sup></b>						
	<b>Outcome/ Program</b>	<b>2024–25 \$'000</b>	<b>2025–26 \$'000</b>	<b>2026–27 \$'000</b>	<b>2027–28 \$'000</b>	<b>2028–29 \$'000</b>
National Blood Authority						
Departmental payments	1	-	-	-	-	(45)
National Health and Medical Research Council						
Departmental payments	1	-	-	-	-	(827)
National Health Funding Body						
Departmental payments	1	-	-	-	-	(123)
Office of the Inspector-General of Aged Care						
Departmental payments	1	-	-	-	-	(169)
Professional Services Review						
Departmental payments	1	-	-	-	-	(504)
Sport Integrity Australia						
Departmental payments	1	-	-	-	-	(642)
<b>Total payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(22,482)</b>

<sup>(a)</sup> Part of the costs of this measure will be met from within existing resources.

<sup>(b)</sup> Part of the funding for this measure has already been provided for by the Government.

<sup>(c)</sup> Includes the impact of measures that are not for publication due to commercial sensitivities (nfp).

<sup>(d)</sup> The Department of Health and Aged Care (Health) is not the lead entity for these measures. Only the Health Portfolio impacts and associated Health policy flow-ons to other Portfolios are shown in this table.

<sup>(e)</sup> This is a Cross Portfolio measure. The full measure description and package details appear in 2025–26 Budget Paper 2 under Cross Portfolio.

<sup>(f)</sup> The lead entity for this measure is the Department of Home Affairs. The full measure description and package details appear in 2025–26 Budget under the Home Affairs Portfolio.

<sup>(g)</sup> The lead entity for this measure is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in 2025–26 Budget under the Prime Minister and Cabinet Portfolio.

<sup>(h)</sup> The lead entity for this measure is the Department of Defence. The full measure description and package details appear in 2025–26 Budget under the Defence Portfolio.



## 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 Department of Health and Aged Care can be found at: [www.health.gov.au/resources/publications/corporate-plan-2024-25](http://www.health.gov.au/resources/publications/corporate-plan-2024-25)

The most recent Annual Performance Statements can be found at: [www.health.gov.au/resources/publications/department-of-health-and-aged-care-annual-report-2023-24](http://www.health.gov.au/resources/publications/department-of-health-and-aged-care-annual-report-2023-24)





## 2.1 Budgeted expenses and performance for Outcome 1

### **Outcome 1: Health Policy, Access and Support**

Better equip Australia to meet current and future health needs of all Australians through the delivery of evidence-based health policies; improved access to comprehensive and coordinated health care; ensuring sustainable funding for health services, research and technologies; and protecting the health and safety of the Australian community.

### **Programs Contributing to Outcome 1**

**Program 1.1: Health Research, Coordination and Access**

**Program 1.2: Mental Health and Suicide Prevention**

**Program 1.3: First Nations Health**

**Program 1.4: Health Workforce**

**Program 1.5: Preventive Health and Chronic Disease Support**

**Program 1.6: Primary Health Care Quality and Coordination**

**Program 1.7: Primary Care Practice Incentives and Medical Indemnity**

**Program 1.8: Health Protection, Emergency Response and Regulation**

**Program 1.9: Immunisation**

## Linked programs

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Australian Commission on Safety and Quality in Health Care (ACSQHC)<sup>1</sup></b>
<b>Program 1.1: Safety and Quality in Health Care</b> The ACSQHC supports the Australian Government to improve the long term sustainability, quality and safety of Australia’s health care system by leading and coordinating national improvements that contribute to better health outcomes and experience for patients, consumers and communities (1.1).
<b>Australian Competition and Consumer Commission (ACCC)</b>
<b>Program 1.1: Australian Competition and Consumer Commission</b> The ACCC contributes to the health and safety of the community through the consideration and management of unacceptable safety risks posed by consumer goods (1.8).
<b>Australian Digital Health Agency (the Agency)<sup>2</sup></b>
<b>Program 1.1: Digital Health</b> Digital Health manages and governs the national digital health strategy and the design, delivery and operations of My Health Record (1.1).
<b>Australian Institute of Health and Welfare (AIHW)<sup>3</sup></b>
<b>Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community</b> The AIHW provides high quality national health-related data and analysis (1.1).
<b>Australian Radiation Protection and Nuclear Safety Agency (ARPANSA)<sup>4</sup></b>
<b>Program 1.1: Radiation Protection and Nuclear Safety</b> ARPANSA contributes to the health and safety of the community by protecting the Australian people and environment from the harmful effects of radiation through radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation (1.8).
<b>Cancer Australia<sup>5</sup></b>
<b>Program 1.1: Improved Cancer Control</b> <ul style="list-style-type: none"> <li>– Cancer Australia works with the Department of Health and Aged Care to implement cancer research for the Medical Research Future Fund (1.1).</li> <li>– Cancer Australia provides national leadership in cancer control and works with the Department of Health and Aged Care to improve the detection, treatment and survival outcomes for people with cancer (1.5).</li> </ul>

<sup>1</sup> Refer to the ACSQHC chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity.

<sup>2</sup> Refer to the Digital Health chapter in these PB Statements for further information on the work of this entity.

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

<sup>4</sup> Refer to the ARPANSA chapter in these PB Statements for further information on the work of this entity.

<sup>5</sup> Refer to the Cancer Australia chapter in these PB Statements for further information on the work of this entity.

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Department of Agriculture, Fisheries and Forestry (DAFF)</b>
<b>Program 2.1: Biosecurity and Export Services</b> DAFF contributes to the protection of: <ul style="list-style-type: none"> <li>– public health and safety through the regulation of imported food, primarily by operating a border inspection scheme whereby foods are referred for inspection (based on risk) to verify safety and compliance to Australia’s food standards (1.5).</li> <li>– the health and safety of the Australian community through implementation of activities under the <i>Biosecurity Act 2015</i>, such as the screening of travellers at international airports and seaports (1.8).</li> </ul>
<b>Department of Climate Change, Energy, the Environment and Water (DCCEEW)</b>
<b>Program 2.3: Accelerate the transition to a circular economy, while safely managing pollutants and hazardous substances</b> DCCEEW contributes to the protection of: <ul style="list-style-type: none"> <li>– the environment from the risks of industrial chemicals, and risks to human health related to exposure to industrial chemicals via the environment, by undertaking environmental risk assessments for the Australian Industrial Chemicals Introduction Scheme, and by providing advice, and receiving advice and recommendations, on risk management (1.8).</li> <li>– human health and safety and the environment from risks resulting from the use of gene technology by providing advice on risk assessment and risk management (1.8).</li> </ul>
<b>Department of Education</b>
<b>Program 1.2: Child Care Subsidy</b> The Department of Education contributes to increasing immunisation coverage rates by including childhood immunisation requirements as part of the eligibility criteria for the Child Care Subsidy. Eligibility for benefits is linked to satisfying the requirements for immunisation (1.9).
<b>Department of Finance (Finance)</b>
<b>Program 2.9: Australian Government Investment Funds</b> Finance assists the Department of Health and Aged Care to implement the Medical Research Future Fund by managing the governance and legislative framework for the Fund (1.1).
<b>Department of Foreign Affairs and Trade (DFAT)</b>
<b>Program 1.1: Foreign Affairs and Trade Operations</b> DFAT works with the Department of Health and Aged Care to promote regional and global strategic interests as they relate to health (1.1).

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<p><b>Department of Home Affairs (Home Affairs)</b></p> <p><b>Program 2.1: Migration</b></p> <p><b>Program 2.2: Visas</b></p> <p><b>Program 2.3: Refugee, Humanitarian Settlement and Migrant Services</b></p> <p><b>Program 3.2: Border Management</b></p> <p>Home Affairs facilitates access to health and support services by determining annual client numbers for the Program of Assistance for Survivors of Torture and Trauma (1.2). Through the effective management and delivery of the skilled and family migration programs and sustainable growth in temporary visa programs, Home Affairs supports a prosperous and inclusive society and advances Australia’s economic interests, ensuring visa programs include controls to minimise health risks or costs to the Australian community. These programs include:</p> <ul style="list-style-type: none"> <li>– Skilled migration visa programs, supplementing Australia’s skilled workforce including the health workforce (1.4).</li> <li>– Regional skilled visa programs, incentivising skilled migrants to regional Australia (1.4).</li> <li>– Visa Health requirements, ensuring visa applicants do not pose risks to public health and limited health resources (1.4).</li> <li>– Visa Health undertaking services which provides linkages for arriving migrants with communicable diseases to receive continuity of care support services from jurisdiction health clinics (1.8).</li> <li>– Health insurance visa condition, ensuring visa holders maintain adequate health insurance while in Australia (1.4).</li> <li>– Enforceable family sponsorship obligations, ensuring sponsors accept liability for any health costs incurred by visiting families in Australia (1.4).</li> <li>– Home Affairs contributes to the protection of human health, or the environment, by maintaining records on the importation of products containing industrial chemicals, and regulations for the import and export of controlled substances, e-cigarette or vaping products and unapproved medicines and medical devices at the border (1.8).</li> <li>– Home Affairs contributes to the protection of human health by maintaining records on the cases of active tuberculosis detected from offshore visa health screening process and providing annual reports to the National Tuberculosis Advisory Committee (1.8).</li> </ul>

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Department of Industry, Science and Resources (DISR)</b>
<b>Program 1.1: Growing innovative and competitive businesses, industries and regions</b>
<b>Program 1.2: Investing in science and technology</b>
<ul style="list-style-type: none"> <li>- DISR works with the Department of Health and Aged Care to implement programs and provide input to a range of health policies to improve the support and regulatory environment for innovation in the health sector (1.1).</li> <li>- DISR also works with the Department of Health and Aged Care to support manufacturers of medical products and the industry, in particular to establish and implement an onshore sovereign mRNA vaccine manufacturing capability. This includes working with the Department of Health and Aged Care to monitor and manage critical supply chain risks and supply chain disruptions in the health sector that require international and domestic industry considerations (1.1).</li> <li>- Through the National Measurement Institute, DISR supports tobacco plain packaging compliance and enforcement (1.5) and contributes to ensuring compliance of Personal Protective Equipment (1.8).</li> <li>- DISR and the Australian Nuclear Science and Technology Organisation work with the Department of Health and Aged Care to ensure Australians have continued access to nuclear medicine products and services (1.7).</li> </ul>
<b>Department of Infrastructure, Transport, Regional Development, Communications and the Arts (Infrastructure)</b>
<b>Program 2.3: Road Safety</b>
Infrastructure co-funds the Australia New Zealand Trauma Registry with the Department of Health and Aged Care to record cases of severe injury, including from road trauma, and improve the treatment and health outcomes of people with injuries (1.1).
<b>Department of the Prime Minister and Cabinet (Office for Women)</b>
<b>Program 1.1: Prime Minister and Cabinet</b>
The Office for Women is overseeing implementation of <i>Working for Women: A Strategy for Gender Equality</i> , which provides a framework for national gender equality approaches, including in relation to gender equity in healthcare access and outcomes (1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7 and 1.8).

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<p><b>Department of Social Services (DSS)</b></p> <p><b>Program 1.1: Support for Families</b></p> <p><b>Program 2.1: Families and Communities</b></p> <p><b>Program 3.1: Disability and Carers</b></p> <p><b>Program 3.2: National Disability Insurance Scheme</b></p> <p>DSS contributes to:</p> <ul style="list-style-type: none"> <li>- collaboration across government and the disability community to lead the establishment of the National Disability Data Asset (1.1).</li> <li>- improving access to services and support for people with psychosocial disability through implementation of the National Disability Insurance Scheme (NDIS) (1.2).</li> <li>- improving access to services and support for people with mental illness to achieve and maintain sustainable participation in employment and/or vocational education (1.2).</li> <li>- improving the capacity of mainstream services within the health care sector to respond and include people with disability and intersectional groups, increasing accessibility and use of mainstream services through the Information Linkages and Capacity Building - Mainstream Capacity Building program (1.4).</li> <li>- coordinating and reporting on actions from all levels of government to improve the lives of people with disability through Australia’s Disability Strategy 2021–31 (ADS), in line with the Health and Wellbeing Outcome Area of ADS and other relevant Outcome Areas (1.1 – 1.9).</li> <li>- supporting all Australian Government agencies to undertake further action under the cross-cutting disability outcome of the National Agreement on Closing the Gap, to focus on improved outcomes for First Nations people with disability (1.3).</li> <li>- improving the quality of Australia’s health workforce through funding training for health, allied health and community frontline workers to recognise and respond to the signs of family, domestic, and sexual violence and refer people to the most appropriate support services. (1.4).</li> <li>- improving access to services and support, including allied health services and Medicare Benefits Schedule items, for children, young people, and their families experiencing disadvantage or who are vulnerable to abuse and neglect.</li> <li>- Safe and Supported: The National Framework for Protecting Australia’s Children 2021–2031 (Safe and Supported) includes actions to improve early intervention and targeted support, drive service access improvements for children and young people in out-of-home care in order to ensure their lifetime wellbeing outcomes are on par with their peers, and strategies to support the future sustainability of the child and family sector workforce. Safe and Supported sets out Australia’s 10-year strategy to make significant and sustained progress in reducing the rates of child abuse and neglect and its intergenerational impacts.</li> <li>- Safe and Supported and its Action Plans focus on priority groups that are experiencing disadvantage and/or vulnerability. Achieving safety and wellbeing outcomes for these children, young people and families will help Safe and Supported achieve its goal (1.2 – 1.6).</li> <li>- increasing immunisation coverage rates, which protect the health and safety of the Australian community by administering the Family Tax Benefit (FTB) Part A to eligible</li> </ul>

parents. Eligibility for the maximum rate of FTB Part A is linked to satisfying the requirements of age-related immunisation (1.9).

- improving coordination and delivery of early childhood policies, programs and supports across government through the implementation of the Early Years Strategy 2024-2034 (the Strategy) in collaboration with the Department of Health and Aged Care and other relevant agencies. Launched on 7 May 2024, the Strategy aims to deliver better education, development and wellbeing outcomes for children aged 0-5 years and their families. The Strategy will be delivered through 3 action plans over the next 10 years. The First Action Plan 2024-2027 was released on 20 December 2024, alongside an Outcomes Framework which sets out how the Government will measure progress against the Strategy's outcomes and vision over its 10-year life (1.3 and 1.5).
- establishing a National Early Childhood Program for children with disability or developmental concerns. This program delivers a range of disability-specific information, workshops and supported playgroups for young children aged zero to 8 years with disability or developmental concerns. This program assists in meeting the Closing the Gap Target 4, Aboriginal and Torres Strait Islander children thrive in their early years (1.3).
- improving life outcomes for Autistic people through the development of the National Autism Strategy (DSS led) and the National Roadmap to Improve the Health and Mental Health of Autistic people in Australia (Department of Health and Aged Care led) (1.2, 1.4 and 1.6).
- Supporting the independence of, and economic participation by, people with disability and carers by providing targeted supports including the Disability Support Pension, Essential Medical Equipment Payment, Mobility Allowance, Carer Payment, Carer Allowance, Carer Supplement, Child Disability Assistance Payment and Carer Adjustment Payment (1.4 and 1.5).

**Other Commonwealth entities that contribute to Outcome 1**

**Department of the Treasury (Treasury)**

**Program 1.4: Commonwealth-State Financial Relations**

Treasury provides financial assistance to state and territory governments as part of the Federal Financial Relations Framework.<sup>6</sup>

Activities funded through funding agreements include:

- Hepatitis C Settlement Fund (1.1)
- encouraging more clinical trials in Australia (1.1)
- National Health Reform Agreement (1.1)
- Additional assistance for public hospitals (1.1)
- Community Health and Hospitals Program (1.1)
- achieving better health outcomes (1.1)
- Proton beam therapy facility (1.1)
- Health Infrastructure projects (1.1)
- multidisciplinary outreach care (1.1)
- Health and Medical Research Centre for Launceston (1.1)
- Expansion of the Flinders Medical Centre (1.1)
- Bentley Hospital Surgicentre (1.1)
- Northern Heart Centre in Launceston (1.1)
- Birthing Unit and Maternity Ward at Yass Hospital (1.1)
- Supporting Older Australian patients (1.1)
- Adult mental health centres (1.2)
- National Mental Health and Suicide Prevention Agreement – Bilateral schedules (1.2)
- Aboriginal Mental Health and Wellbeing Centre (1.2)
- improving trachoma control services for First Nations Australians (1.3)
- Rheumatic Fever Strategy (1.3)
- Northern Territory remote Aboriginal investment – health component (1.3)
- Supporting the delivery of culturally appropriate primary health care services in remote Northern Territory (1.3)
- Expansion of the John Flynn Prevocational Doctor Program (1.4)
- Short-term workforce reforms – Kruk Review Implementation (1.4)
- Eliminating Cervical Cancer in Australia (1.5)
- National Bowel Cancer Screening Program – participant follow-up function (1.5)
- Lymphoedema garments and allied health therapy programs (1.5)
- National Coronial Information System (1.5)
- Comprehensive Cancer Centres (1.5)
- World-class Newborn Bloodspot Screening Program (1.5)
- Expansion of colonoscopy triage services (1.5)
- South Australia Genomics Lab (1.5)

<sup>6</sup> For Budget estimates relating to these programs, refer to Budget Paper No. 3.



- Smoking and vaping cessation activities (1.5)
- Access to Elformithine (1.5)
- Comprehensive palliative care in aged care (1.6)
- Hummingbird House (1.6)
- Reducing stillbirths (1.6)
- Supporting Palliative Care in Launceston (1.6)
- Medicare Urgent Care Clinic (1.6)
- Palliative Care Services Navigation Pilot (1.6)
- Primary Care Pilots (1.6)
- National Critical Care and Trauma Response Centre (1.8)
- OzFoodNet (1.8)
- Mosquito Control in the Torres Strait Protected Zone (1.8)
- vaccine-preventable diseases surveillance (1.8)
- management of Torres Strait/Papua New Guinea cross border health issues (1.8)
- access to HIV treatment (1.8)
- addressing blood borne viruses and sexually transmissible infections in the Torres Strait (1.8)
- essential vaccines (1.9).

#### **Food Standards Australia New Zealand (FSANZ)<sup>7</sup>**

##### **Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament**

FSANZ contributes to the protection of:

- public health and safety by developing food standards for implementation by the states and territories. FSANZ also coordinates national food surveillance and recall activities to minimise the risk of adverse health events from food (1.5)
- human health from the risks of industrial chemicals related to food by providing and receiving advice (1.8).

#### **Independent Health and Aged Care Pricing Authority (IHACPA)<sup>8</sup>**

##### **Program 1.1: Development of Pricing Advice and Annual Determinations**

IHACPA determines the National Efficient Price (NEP) for public hospital services as the basis for activity based funding and the National Efficient Cost for those public hospital services under block funding arrangements (1.1). The NEP determines the Commonwealth contribution to public hospital funding.

#### **National Blood Authority<sup>9</sup>**

##### **Program 1.1: National Blood Agreement Management**

The National Blood Authority works to save and improve Australian lives through a world-class blood supply that is safe, secure, affordable, and well-managed (1.1).

<sup>7</sup> Refer to the FSANZ chapter in these PB Statements for further information on the work of this entity.

<sup>8</sup> Refer to the IHACPA chapter in these PB Statements for further information on the work of this entity.

<sup>9</sup> Refer to the National Blood Authority chapter in these PB Statements for further information on the work of this entity.

<p><b>Other Commonwealth entities that contribute to Outcome 1</b></p>
<p><b>National Emergency Management Agency (NEMA)</b></p> <p><b>Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support</b></p> <p>NEMA and Department of Health and Aged Care are working together to implement the National Disaster Mental Health and Wellbeing Framework, which articulates national principles for effective and coordinated mental health support and services for communities at risk of, and affected by, disasters (1.2).</p>
<p><b>National Health and Medical Research Council (NHMRC)<sup>10</sup></b></p> <p><b>Program 1.1: Health and Medical Research</b> <b>Program 1.8: Health Protection</b></p> <p>NHMRC contributes to community health outcomes through its investment in high quality health and medical research, through guidance on ethical practice in health care and the conduct of research, and by administering research grant programs on behalf of the Department of Health and Aged Care, including the Medical Research Future Fund (1.1). NHMRC contributes to the protection of human health through the translation of research into public policy, health systems and clinical practice through the development and/or endorsement of evidence-based health advice and public health, environmental health and clinical practice guidelines (1.8).</p>
<p><b>National Health Funding Body (NHFB)<sup>11</sup></b></p> <p><b>Program 1.1: National Health Funding Pool Administration</b></p> <p>The NHFB is responsible for the transparent and efficient administration of Commonwealth, state and territory funding of public hospital services. This includes the administration of payments to and from the National Health Funding Pool to Local Hospital Networks and other parties in accordance with the National Health Reform Agreement. Commonwealth funding is provided by Treasury (1.1).</p>
<p><b>National Indigenous Australians Agency (NIAA)</b></p> <p><b>Program 1.3: Safety and Wellbeing</b></p> <p>The NIAA works closely with the Department of Health and Aged Care to ensure the effectiveness of Aboriginal and Torres Strait Islander health funding, and that mainstream policy, programs and services deliver benefits to First Nations people. NIAA also provides grants for health, wellbeing and resilience projects; substance use treatment and harm minimisation projects; and projects aimed at combatting petrol sniffing and the use of other volatile substances (1.2 and 1.3).</p>

<sup>10</sup> Refer to the NHMRC chapter in these PB Statements for further information on the work of this entity.

<sup>11</sup> Refer to the NHFB chapter in these PB Statements for further information on the work of this entity.

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Organ and Tissue Authority (OTA)<sup>12</sup></b>
<p><b>Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation</b></p> <p>The OTA leads the national DonateLife program to maximise organ and tissue donation for transplantation. This is achieved by increasing the capability and capacity within the health system and raising community awareness in support of donation (1.1).</p>
<b>Safe Work Australia (SWA)</b>
<p><b>Program 1.1: Reform of and Improvements to Australian Work Health and Safety and Workers' Compensation Arrangements</b></p> <p>SWA contributes to the protection of human health from the risks of industrial chemicals related to the health of workers by providing advice, and receiving advice and recommendations (1.8).</p>
<b>Services Australia</b>
<p><b>Program 1.2: Customer Service Delivery</b></p> <p><b>Program 1.3: Technology and Transformation</b></p> <p>Services Australia contributes to:</p> <ul style="list-style-type: none"> <li>– ensuring that Australia's health system is better equipped to meet current and future health needs by administering the Australian Organ Donor Register (1.1)</li> <li>– increasing immunisation coverage rates, protecting the health and safety of the Australian community by administering the Australian Immunisation Register on behalf of the Department of Health and Aged Care (1.9).</li> </ul> <p>Services Australia administers payments and services to eligible recipients under the following programs/initiatives administered by the Department of Health and Aged Care:</p> <ul style="list-style-type: none"> <li>– Indigenous access to the Pharmaceutical Benefits Scheme (1.3)</li> <li>– Workforce Incentive Program (1.4)</li> <li>– Rural Procedural Grants Program (1.4)</li> <li>– Scaling of Rural Workforce Program (1.4)</li> <li>– Practice Incentive Program payments to general practices, general practitioners and Indigenous health services (1.7)</li> <li>– Medical indemnity activities, including indemnity for eligible midwives (1.7)</li> <li>– COVID-19 Vaccine Claims Scheme (1.7).</li> </ul>

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<sup>12</sup> Refer to the OTA chapter in these PB 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
<b>Program 1.1: Health Research, Coordination and Access <sup>(a)</sup></b>					
Administered expenses					
Ordinary annual services <sup>(b)</sup>	171,314	134,238	125,353	115,909	119,895
to Services for Other Entities and Trust Moneys Special Account	(11,478)	(12,052)	(12,655)	(13,288)	(13,952)
Special accounts					
Biomedical Translation Fund	-	-	-	-	-
Services for Other Entities and Trust Moneys Special Account	11,478	12,052	12,655	13,288	13,952
Medical Research Future Fund	650,000	650,000	650,000	650,000	650,000
Special appropriations					
<i>National Health Act 1953 - blood fractionation products and blood related products to National Blood Authority</i>	1,168,695	1,335,657	1,365,872	1,483,153	1,709,627
<i>Public Governance, Performance and Accountability Act 2013 s77 - repayments</i>	2,000	2,000	2,000	2,000	2,000
Payments to corporate entities	341,240	357,075	144,701	132,502	134,069
<b>Total for Program 1.1</b>	<b>2,333,249</b>	<b>2,478,970</b>	<b>2,287,926</b>	<b>2,383,564</b>	<b>2,615,591</b>
<b>Program 1.2: Mental Health and Suicide Prevention <sup>(a)</sup></b>					
Administered expenses					
Ordinary annual services <sup>(b)</sup>	1,594,446	1,590,443	1,414,736	1,333,448	1,380,318
<b>Total for Program 1.2</b>	<b>1,594,446</b>	<b>1,590,443</b>	<b>1,414,736</b>	<b>1,333,448</b>	<b>1,380,318</b>
<b>Program 1.3: First Nations Health <sup>(a)</sup></b>					
Administered expenses					
Ordinary annual services <sup>(b)</sup>	1,280,431	1,317,012	1,242,308	1,214,696	1,266,966
<b>Total for Program 1.3</b>	<b>1,280,431</b>	<b>1,317,012</b>	<b>1,242,308</b>	<b>1,214,696</b>	<b>1,266,966</b>

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	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 1.4: Health Workforce <sup>(a)</sup></b>					
Administered expenses					
Ordinary annual services <sup>(b)</sup>	1,942,868	1,955,566	1,960,682	1,844,169	1,936,626
<b>Total for Program 1.4</b>	<b>1,942,868</b>	<b>1,955,566</b>	<b>1,960,682</b>	<b>1,844,169</b>	<b>1,936,626</b>
<b>Program 1.5: Preventive Health and Chronic Disease Support <sup>(a)</sup></b>					
Administered expenses					
Ordinary annual services <sup>(b)</sup>	769,707	875,859	761,354	613,549	564,803
<b>Total for Program 1.5</b>	<b>769,707</b>	<b>875,859</b>	<b>761,354</b>	<b>613,549</b>	<b>564,803</b>
<b>Program 1.6: Primary Health Care Quality and Coordination <sup>(a)</sup></b>					
Administered expenses					
Ordinary annual services <sup>(b)</sup>	726,607	1,135,088	1,169,307	1,403,631	1,348,153
<b>Total for Program 1.6</b>	<b>726,607</b>	<b>1,135,088</b>	<b>1,169,307</b>	<b>1,403,631</b>	<b>1,348,153</b>
<b>Program 1.7: Primary Care Practice Incentives and Medical Indemnity</b>					
Administered expenses					
Ordinary annual services <sup>(b)</sup>	509,385	531,785	493,806	503,580	514,650
Special appropriations					
<i>Medical Indemnity Act 2002</i>	135,964	144,164	153,364	163,264	173,964
<i>Midwife Professional Indemnity (Commonwealth Contribution) Scheme Act 2010</i>	4,824	5,872	7,152	8,702	10,574
<b>Total for Program 1.7</b>	<b>650,173</b>	<b>681,821</b>	<b>654,322</b>	<b>675,546</b>	<b>699,188</b>

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	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 1.8: Health Protection, Emergency Response and Regulation <sup>(a)</sup></b>					
Administered expenses					
Ordinary annual services <sup>(b)</sup>	1,231,200	682,979	563,858	568,459	571,651
Non cash expenses <sup>(c)</sup>	376,528	16,529	16,529	16,529	16,529
<b>Total for Program 1.8</b>	<b>1,607,728</b>	<b>699,508</b>	<b>580,387</b>	<b>584,988</b>	<b>588,180</b>
<b>Program 1.9: Immunisation <sup>(a)</sup></b>					
Administered expenses					
Ordinary annual services <sup>(b)</sup>	34,857	30,865	30,420	31,146	31,382
to Australian Immunisation Register Special Account	(7,133)	(7,133)	(7,133)	(7,133)	(7,133)
Special accounts					
Australian Immunisation Register Special Account - s78 PGPA Act	9,819	9,819	9,819	9,819	9,819
Expense adjustment <sup>(d)</sup>	-	-	-	-	-
Special appropriations					
<i>National Health Act 1953</i> - essential vaccines	716,822	600,992	598,444	546,367	562,538
<b>Total for Program 1.9</b>	<b>754,365</b>	<b>634,543</b>	<b>631,550</b>	<b>580,199</b>	<b>596,606</b>

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	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>Outcome 1 totals by appropriation type</b>					
Administered expenses					
Ordinary annual services <sup>(b)</sup>	8,260,815	8,253,835	7,761,824	7,628,587	7,734,444
to Special accounts	(18,611)	(19,185)	(19,788)	(20,421)	(21,085)
Special appropriations	2,028,305	2,088,685	2,126,832	2,203,486	2,458,703
Special accounts	671,297	671,871	672,474	673,107	673,771
Non cash expenses <sup>(c)</sup>	376,528	16,529	16,529	16,529	16,529
Payments to corporate entities	341,240	357,075	144,701	132,502	134,069
Departmental expenses					
Departmental appropriation <sup>(e)</sup>	665,649	648,200	584,835	507,379	509,451
to Special accounts	(84,242)	(87,924)	(79,615)	(26,256)	(26,562)
Expenses not requiring appropriation in the Budget year <sup>(f)</sup>	14,599	15,676	15,283	14,783	14,783
Special accounts					
AICIS <sup>(g)</sup>	21,132	24,610	25,181	25,768	26,371
OGTR <sup>(h)</sup>	8,253	8,312	8,099	8,188	8,291
TGA <sup>(i)</sup>	282,755	287,058	282,543	229,095	229,298
Expense adjustment <sup>(f)</sup>	(312,140)	(319,980)	(315,823)	(263,051)	(263,960)
<b>Total expenses for Outcome 1</b>	<b>12,255,579</b>	<b>11,944,762</b>	<b>11,223,075</b>	<b>11,129,696</b>	<b>11,494,103</b>
	<b>2024–25</b>	<b>2025–26</b>			
<b>Average staffing level (number)</b>	<b>3,878</b>	<b>3,810</b>			

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

- (a) Budget estimates for this program exclude National Partnership payments to state and territory governments by Treasury as part of the Federal Financial Relations framework. National Partnerships are listed in this chapter under each program. For Budget estimates relating to the National Partnership component of this program, please refer to Budget Paper 3 or Program 1.9 of Treasury's Portfolio Budget Statements.
- (b) Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026.
- (c) 'Non cash expenses' relate to the write down of drug stockpile inventory due to expiration, consumption and distribution.
- (d) Special accounts are reported on a cash basis. This adjustment reflects the differences between expense and cash.
- (e) Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1)', 'Supply Bill (No. 1)' and 'Revenue from independent sources (s74)'.
- (f) Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.
- (g) Industrial Chemicals Special Account.
- (h) Office of the Gene Technology Regulator (OGTR) Special Account.
- (i) Therapeutic Goods Administration (TGA) Special Account.

## Performance measures for Outcome 1

Tables 2.1.2 – 2.1.10 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 Program 1.1**

<p><b>Outcome 1: Health Policy, Access and Support</b></p> <p>Better equip Australia to meet current and future health needs of all Australians through the delivery of evidence-based health policies; improved access to comprehensive and coordinated health care; ensuring sustainable funding for health services, research and technologies; and protecting the health and safety of the Australian community.</p>		
<p><b>Program 1.1: Health Research, Coordination and Access</b></p> <p>Collaborate with state and territory governments, the broader health care sector and engage internationally to improve access to high-quality, comprehensive and coordinated health care to support better health outcomes for all Australians through nationally consistent approaches, sustainable public hospital funding, digital health, supporting health infrastructure, international standards and best practice, and improve the health and wellbeing of Australians through health and medical research.</p>		
<p><b>Key Activity</b></p>	<p>Fund health and medical research through the Medical Research Future Fund (MRFF) that addresses the health priorities of all Australians.</p>	
<p><b>Year</b></p>	<p><b>Performance Measure</b></p>	<p><b>Expected Performance Results</b></p>
<p>Current Year 2024–25</p>	<p><b>1.1A</b> – MRFF funds are disbursed towards grants of financial assistance to support research that addresses the Australian Medical Research and Innovation Priorities.</p>	<p>a. Disbursed 100% of MRFF funds available in 2024–25 towards grants of financial assistance.</p> <p>b. 100% of grants awarded in 2024–25 address one or more of the Australian Medical Research and Innovation Priorities in force at the time.</p> <p><b>On track</b></p>
<p><b>Year</b></p>	<p><b>Performance Measure</b></p>	<p><b>Planned Performance Results</b></p>
<p>Budget Year 2025–26</p>	<p>As per 2024–25.</p>	<p>a. Disburse at least 99% of MRFF funds available in 2025–26 towards grants of financial assistance.</p> <p>b. 100% of grants awarded in 2025–26 address one or more of the Australian Medical Research and Innovation Priorities in force at the time.</p>



**Table 2.1.2: Performance measures for Program 1.1 (continued)**

Year	Performance Measure	Planned Performance Results
Forward Estimates 2026–29	As per 2025–26.	<p>For 2026–27:</p> <ul style="list-style-type: none"> <li>a. Disburse at least 99% of MRFF funds available in 2026–27 towards grants of financial assistance.</li> <li>b. 100% of grants awarded in 2026–27 address one or more of the Australian Medical Research and Innovation Priorities in force at the time.</li> </ul> <p>For 2027–28:</p> <ul style="list-style-type: none"> <li>a. Disburse at least 99% of MRFF funds available in 2027–28 towards grants of financial assistance.</li> <li>b. 100% of grants awarded in 2027–28 address one or more of the Australian Medical Research and Innovation Priorities in force at the time.</li> </ul> <p>For 2028–29:</p> <ul style="list-style-type: none"> <li>a. Disburse at least 99% of MRFF funds available in 2028-29 towards grants of financial assistance.</li> <li>b. 100% of grants awarded in 2028–29 address one or more of the Australian Medical Research and Innovation Priorities in force at the time.</li> </ul>
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

**Table 2.1.3: Performance measures for Program 1.2**

<b>Program 1.2: Mental Health and Suicide Prevention</b>		
Support the mental health and wellbeing of all Australians by facilitating access to high quality, affordable, culturally appropriate and timely mental health and suicide prevention services.		
<b>Key Activity</b>	Facilitate the delivery of services for mental health across the continuum of care. <sup>13</sup>	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>1.2A</b> – PHN-commissioned mental health services used per 100,000 population.	Annual increase from 2023–24. <b>At risk</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<b>1.2A</b> – <i>Number of mental health service contacts.</i>	Annual increase from 2024–25 baseline for the 3 components.
Forward Estimates 2026–29	As per 2025–26.	<ul style="list-style-type: none"> <li>• 2026–27: Annual increase from 2025–26 for the 3 components.</li> <li>• 2027–28: Annual increase from 2026–27 for the 3 components.</li> <li>• 2028–29: Annual increase from 2027–28 for the 3 components.</li> </ul>

<b>Program 1.2: Mental Health and Suicide Prevention</b>		
Facilitate the implementation and delivery of suicide prevention initiatives. <sup>14</sup>		
<b>Key Activity</b>	Facilitate the implementation and delivery of suicide prevention initiatives. <sup>14</sup>	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>1.2B</b> – Medicare-subsidised mental health services used per 100,000 population.	Annual increase from 2023–24. <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<b>1.2B</b> – <i>Number of service contacts for Universal Aftercare services.</i>	Annual increase from 2024–25 baseline.
Forward Estimates 2026–29	As per 2025–26.	<ul style="list-style-type: none"> <li>• 2026–27: Annual increase from 2025–26.</li> <li>• 2027–28: Annual increase from 2026–27.</li> <li>• 2028–29: Annual increase from 2027–28.</li> </ul>
Material changes to Program 1.2 resulting from 2025–26 Budget Measures: Nil		

<sup>13</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.

<sup>14</sup> Ibid.

**Table 2.1.4: Performance measures for Program 1.3**

<b>Program 1.3: First Nations Health</b>		
Drive improved health outcomes for First Nations peoples through access to First Nations-led, culturally appropriate health care.		
<b>Key Activity</b>	First Nations Community Controlled Health Care. Aboriginal Community Controlled Health Organisations (ACCHOs) supported to deliver primary health care services and community driven health initiatives. This includes enabling infrastructure, data and systems. <sup>15</sup>	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>1.3A</b> – Increase the percentage of annual Indigenous Australians' Health Programme (IAHP) funding directed to Aboriginal and Torres Strait Islander Community Controlled Health Organisations.	Data not yet available. <sup>16</sup> <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<b>1.3A</b> – The percentage of annual Indigenous Australians' Health Programme (IAHP) funding directed to ACCHOs.	74%
Forward Estimates 2026–29	As per 2025–26.	Increase the target by 2% points each year: <ul style="list-style-type: none"> <li>• 76% in 2026–27</li> <li>• 78% in 2027–28</li> <li>• 80% in 2028–29.</li> </ul>

<sup>15</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.

<sup>16</sup> Expected performance result is not yet available. Results will be published in the Department of Health and Aged Care Annual Report 2024–25.

Program 1.3: First Nations Health		
<b>Key Activity</b>	Targeted health initiatives. Access to comprehensive, holistic health care that targets: <ul style="list-style-type: none"> <li>• Chronic disease management.</li> <li>• Health promotion, early intervention and prevention.</li> <li>• Child and maternal health.</li> </ul>	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	N/A <sup>17</sup>	N/A <sup>18</sup>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<b>1.3B – The percentage of First Nations people attending Indigenous Australians’ Health Programme (IAHP) funded services who undertake a 715 health check.</b> <sup>19</sup>	55%
Forward Estimates 2026–29	As per 2025–26.	Increase the target by 2% each year: <ul style="list-style-type: none"> <li>• 57% in 2026–27</li> <li>• 59% in 2027–28</li> <li>• 61% in 2028–29.</li> </ul>
Material changes to Program 1.3 resulting from 2025–26 Budget Measures: Nil		

<sup>17</sup> This is a new performance measure for 2025–26 therefore current year expected performance results are not available.

<sup>18</sup> Ibid.

<sup>19</sup> Aboriginal and Torres Strait Islander people of all ages can get a free 715 health check at Aboriginal Medical Services and bulk-billing clinics. The 715 health check helps to identify whether someone is at risk of illnesses or chronic conditions. Further information can be found at: [www.health.gov.au/news/715-health-check](http://www.health.gov.au/news/715-health-check)

Table 2.1.5: Performance measures for Program 1.4

<b>Program 1.4: Health Workforce</b>					
Ensure Australia has the workforce necessary to improve the health and wellbeing of all Australians. Improve the quality, distribution and planning of the Australian health workforce to better meet the needs of the community and deliver a sustainable, well distributed health workforce.					
<b>Key Activity</b>	Fostering a sustained growth of the health workforce. <sup>20</sup>				
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>			
Current Year 2024–25	<b>1.4A</b> – Effective investment in workforce programs will improve health workforce distribution in Australia. a. Full time equivalent (FTE) Primary Care General Practitioners (GPs) per 100,000 population. <sup>21</sup> b. FTE non-general practice medical specialists per 100,000 population. <sup>22</sup> c. FTE primary and community nurses per 100,000 population. <sup>23</sup> d. FTE primary and community allied health practitioners per 100,000 population. <sup>24</sup> e. Proportion of GP training undertaken in areas outside major cities. <sup>25</sup>	<b>MM1</b>		<b>MM2–7</b>	
		a. 115.6 b. 196.6 c. 191.5 d. 445.9 e. N/A.  <b>On track</b>	a. 110.6 b. 100.6 c. 232.8 d. 421.5 e. > 50%		
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>			
Budget Year 2025–26	<b>1.4A</b> – <i>Annual change in headcount across the health workforce.</i>	Location by Modified Monash Model	Number of Primary Care General Practitioners	Number of Nurses & Midwives	Number of Allied Health professionals <sup>26</sup>
		MM1 – Metropolitan	28,078	285,757	167,392
		MM2 – Regional centres	4,718	40,136	18,326
		MM3 – Large rural towns	4,016	30,012	13,334
		MM4 – Medium rural towns	2,855	13,794	6,883
		MM5 – Small rural towns	3,598	14,514	5,824
		MM6 – remote communities	1,108	4,071	1,616
		MM7 – Very remote communities	1,309	2,613	859

<sup>20</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.

<sup>21</sup> Medicare Benefits Schedule claims data (based on date of service).

<sup>22</sup> National Health Workforce Datasets (NHWDS), Medical Practitioners.

<sup>23</sup> NHWDS, Nurses and Midwives.

<sup>24</sup> NHWDS, Allied Health.

<sup>25</sup> Australian General Practice Training Program data and Rural Vocational Training Scheme data.

<sup>26</sup> Allied health professionals include Aboriginal and Torres Strait Islander Health Practitioners, Chinese Medicine Practitioners, Chiropractors, Dental Practitioners, Medical Radiation Practitioners, Occupational Therapists, Osteopaths, Paramedicine Practitioners, Pharmacists, Physiotherapists, Podiatrists and Psychologists.

**Table 2.1.5: Performance measures for Program 1.4 (continued)**

Year	Performance Measure	Planned Performance Results
Forward Estimates 2026–29	As per 2025–26.	Annual increase on 2025–26 and further increases for each subsequent year.

Program 1.4: Health Workforce			
Key Activity	Distributing Primary Care General Practitioners to facilitate equitable access to health care.		
Year	Performance Measure	Expected Performance Results	
Current Year 2024–25	N/A <sup>27</sup>	N/A <sup>28</sup>	
Year	Performance Measure	Planned Performance Results	
Budget Year 2025–26	<b>1.4B – Number of Primary Care General Practitioner FTE per 100,000 population (by Modified Monash Model).</b>	Location by Modified Monash Model	Primary Care GP FTE per 100,000 population
		MM1 – Metropolitan	115.2
		MM2 - Regional centres	109.9
		MM3 - Large rural towns	125.7
		MM4 - Medium rural towns	127.0
		MM5 - Small rural towns	78.2
		MM6 - Remote communities	68.1
		MM7 - Very remote communities	70.7
	Australia total	112.3	
Forward Estimates 2026–29	As per 2025–26.	Annual increase on 2025–26 and further increases for each subsequent year.	

<sup>27</sup> This is a new performance measure for 2025–26 therefore current year expected performance results are not available.

<sup>28</sup> Ibid.

<b>Program 1.4: Health Workforce</b>			
<b>Key Activity</b>	Training the next generation of Primary Care General Practitioners.		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>	
Current Year 2024–25	N/A <sup>29</sup>	N/A <sup>30</sup>	
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>	
Budget Year 2025–26	<b>1.4C – Number and distribution of General Practice trainees undertaking active training in the AGPT, RGTS and RVTS programs (by Modified Monash Model).</b>	Location by Modified Monash Model	Number of Primary Care General Practitioners FTE active training
		MM1 – Metropolitan	1,592.1
		MM2 - Regional centres	534.8
		MM3 - Large rural towns	418.5
		MM4 - Medium rural towns	342.5
		MM5 - Small rural towns	291.2
		MM6 - Remote communities	106.2
		MM7 - Very remote communities	60.5
	Australia total	3,345.9	
Forward Estimates 2026–29	As per 2025–26.	Annual increase on 2025–26 and further increases for each subsequent year.	
Material changes to Program 1.4 resulting from 2025–26 Budget Measures: Strengthening Medicare - Health Workforce.			

<sup>29</sup> This is a new performance measure for 2025–26 therefore current year expected performance results are not available.

<sup>30</sup> Ibid.

**Table 2.1.6: Performance measures for Program 1.5**

<b>Program 1.5 Preventive Health and Chronic Disease Support</b> Support the people of Australia to live longer in full health and wellbeing through reducing the rates of harmful alcohol consumption, illicit drug use, and tobacco and e-cigarettes use, and increasing healthy eating patterns, levels of physical activity and cancer screening participation.		
Key Activity	Health promotion and education activities to support smoking and nicotine cessation and prevention. <sup>31</sup>	
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	<b>1.5A – Improve overall health and wellbeing of Australians by achieving preventive health targets.</b> <ol style="list-style-type: none"> <li>Percentage of adults who are daily smokers.</li> <li>Percentage of population who drink alcohol in ways that put them at risk of alcohol related disease or injury.</li> <li>Percentage of population who have used an illicit drug in the last 12 months.</li> </ol>	<ol style="list-style-type: none"> <li>Progressive decrease of daily smoking prevalence towards &lt;10%.</li> <li>Progressive decrease of harmful alcohol consumption towards &lt;28.8%.</li> <li>Progressive decrease of recent illicit drug use towards &lt;13.94%.</li> </ol> <p><b>On track</b></p>
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	<b>1.5A – Improve overall health and wellbeing of Australians by achieving preventive health targets:</b> Percentage of adults who are daily smokers.	<ol style="list-style-type: none"> <li>Progressive decrease of daily smoking prevalence towards &lt;5%.</li> </ol>
Forward Estimates 2026–29	As per 2025–26.	<ol style="list-style-type: none"> <li>As per 2025–26.</li> </ol>

<sup>31</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.



<b>Program 1.5 Preventive Health and Chronic Disease Support</b>		
<b>Key Activity</b>	Alcohol and other drug treatment, prevention and harm reduction activities. <sup>32</sup>	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>1.5A</b> – Improve overall health and wellbeing of Australians by achieving preventive health targets. <ul style="list-style-type: none"> <li>a. Percentage of adults who are daily smokers.</li> <li>b. Percentage of population who drink alcohol in ways that put them at risk of alcohol related disease or injury.</li> <li>c. Percentage of population who have used an illicit drug in the last 12 months.</li> </ul>	<ul style="list-style-type: none"> <li>a. Progressive decrease of daily smoking prevalence towards &lt;10%.</li> <li>b. Progressive decrease of harmful alcohol consumption towards &lt;28.8%.</li> <li>c. Progressive decrease of recent illicit drug use towards &lt;13.94%.</li> </ul> <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<b>1.5B</b> – Improve overall health and wellbeing of Australians by achieving preventive health targets: <ul style="list-style-type: none"> <li>a. Percentage of population who drink alcohol in ways that put them at risk of alcohol related disease or injury.</li> <li>b. Percentage of population who have used an illicit drug in the last 12 months.</li> </ul>	<ul style="list-style-type: none"> <li>a. Progressive decrease of harmful alcohol consumption towards &lt;27.2%.</li> <li>b. Progressive decrease of recent illicit drug use towards &lt;13.94%.</li> </ul>
Forward Estimates 2026–29	As per 2025–26.	<ul style="list-style-type: none"> <li>a. As per 2025–26.</li> <li>b. As per 2025–26.</li> </ul>

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<sup>32</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.

Program 1.5 Preventive Health and Chronic Disease Support		
Key Activity	Encouraging and enabling healthy lifestyles, physical activity and good nutrition. <sup>33</sup>	
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	<b>1.5C</b> – Improve overall health and wellbeing of Australians by achieving healthy eating and physical activity targets. <ul style="list-style-type: none"> <li>a. Prevalence of insufficient physical activity amongst children, adolescents, and adults.</li> <li>b. Prevalence of obesity in adults (18+).</li> <li>c. Prevalence of overweight and obesity in children and adolescents aged 2 to 17 years.</li> </ul>	<ul style="list-style-type: none"> <li>a. Progressive decrease of prevalence towards 15%.</li> <li>b. Progressive decrease of prevalence.</li> <li>c. Progressive decrease towards a reduction of prevalence by at least 5%.</li> </ul> <b>At risk</b>
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	<b>1.5C</b> – Improve overall health and wellbeing of Australians by achieving obesity targets. <ul style="list-style-type: none"> <li>a. Prevalence of obesity in adults (18+).</li> <li>b. Prevalence of obesity in children and adolescents (aged 2 to 17 years).</li> </ul>	Progress towards halting and reversing the prevalence of obesity in adults and children by 5% by 2030.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

Program 1.5 Preventive Health and Chronic Disease Support		
Key Activity	Alcohol and other drug treatment services.	
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	N/A <sup>34</sup>	N/A <sup>35</sup>
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	<b>1.5D</b> – <i>Number of closed treatment episodes nationally.</i>	>200,000 episodes.
Forward Estimates 2026–29	As per 2025–26.	> or = previous year.

<sup>33</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.

<sup>34</sup> This is a new performance measure for 2025–26 therefore current year expected performance results are not available.

<sup>35</sup> Ibid.

<b>Program 1.5 Preventive Health and Chronic Disease Support</b>		
<b>Key Activity</b>	Improving early detection, treatment, and survival outcomes for people with cancer by increasing participation across the 4 cancer screening programs over the next 5 years under the National Preventive Health Strategy 2021–2030 and the National Strategy for the Elimination of Cervical Cancer in Australia.	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>1.5B</b> – Increase the level of cancer screening participation: a. National Bowel Cancer Screening Program. b. National Cervical Screening Program. c. BreastScreen Australia Program.	a. Progressive increase towards a participation rate of 53.0%. <sup>36</sup> b. Progressive increase towards a participation rate of 70.0%. c. Progressive increase towards a participation rate of 65.0%. <b>At risk</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<b>1.5E</b> – Increase the level of cancer screening participation: a. National Bowel Cancer Screening Program. b. National Cervical Screening Program. c. BreastScreen Australia Program. d. <i>National Lung Cancer Screening Program.</i> <sup>37</sup>	a. 1) Progressive increase towards a participation rate of 53.0% for 50-74 year olds. 2) Aged 45-49 years <sup>38</sup> : i. Participants who requested kits (%) ii. kit return rate (%) 3) Correspondence sent (no.) 4) Correspondence (pre/invitations) sent of correspondence due to be sent (%) 5) Bowel test kits distributed (no.) 6) Screening episodes (no.) 7) Follow up contacts (no.) b. 1) Progressive increase towards a participation rate of 70.0%. 2) Correspondence sent (no.) 3) Correspondence (invitations) sent of correspondence due to be sent (%) 4) Screening episodes (no.) 5) Follow up contacts (no.) c. 1) Progressive increase towards a participation rate of 65.0%. 2) Screening episodes (no.) d. 1) People who have had a Screening LDCT test (no.) 2) People who have had an Interval LDCT scan (no.)

<sup>36</sup> As per the National Preventative Health Strategy 2021–2030.

<sup>37</sup> The National Lung Cancer Screening Program will be implemented from July 2025. Interim measures for 2025–26 have been developed for this program.

<sup>38</sup> The National Bowel Cancer Screening Program enabled people aged 45 to 49 years to participate in the program on request from 1 July 2024. However, this age cohort is excluded from the participation rate calculation as automatic invites to participate are only sent to people aged 50 to 74 years. Participation of the 45 to 49 years cohort will be measured by the number of kits returned as a proportion of kits requested.

		3) Correspondence sent (no.) 4) Correspondence sent of correspondence due to be sent (%) 5) Follow up contacts (no.).
Forward Estimates 2026–29	As per 2025–26.	a. As per 2025–26 b. As per 2025–26 c. As per 2025–26 d. Not yet available.
Material changes to Program 1.5 resulting from 2025–26 Budget Measures: Medical research and Clinical Trials.		

**Table 2.1.7: Performance measures for Program 1.6**

<b>Program 1.6: Primary Health Care Quality and Coordination</b>		
Strengthen primary health care by delivering funding to frontline primary health care services and improving the access, delivery, quality and coordination of those services. This will help improve health outcomes for patients, particularly people with chronic and/or mental health conditions, and assist in reducing unnecessary hospital visits and admissions.		
<b>Key Activity</b>	Supporting Primary Health Networks (PHNs) to increase the efficiency, effectiveness, accessibility, and quality of primary health care services, particularly for people at risk of poorer health outcomes, and to improve multidisciplinary care, care coordination and integration.	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>1.6A</b> – The number of Primary Health Network regions in which the rate of potentially preventable hospitalisations is declining, based on the latest available Australian Institute of Health and Welfare longitudinal data. <sup>39</sup>	31 <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	31
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

<sup>39</sup> The Performance Measure for 1.6A is currently being revised. Further information will be provided in the Department of Health and Aged Care Corporate Plan 2025–26.

<b>Program 1.6: Primary Health Care Quality and Coordination</b>		
<b>Key Activity</b>	Support access to health care information and advice through Healthdirect Australia.	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>1.6B</b> – The number of calls handled on the Health Information and Advice phone line.	>1.40 million <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	>1.46 million
Forward Estimates 2026–29	As per 2025–26.	<ul style="list-style-type: none"> <li>• &gt;1.48 million in 2026–27</li> <li>• &gt;1.51 million in 2027–28</li> <li>• &gt;1.53 million in 2028–29.</li> </ul>

<b>Program 1.6: Primary Health Care Quality and Coordination</b>		
<b>Key Activity</b>	Support access to health care information and advice through Healthdirect Australia.	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>1.6C</b> – The proportion of calls received on the Health Information and Advice phone line that are handled.	Data not yet available. <sup>40</sup>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	Progressive increase on 2024–25 baseline.
Forward Estimates 2026–29	As per 2025–26.	Progressive increase.

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<sup>40</sup> As this was a new measure introduced in the 2024-25 Corporate Plan, expected performance results are not yet available. Results will be published in the Department of Health and Aged Care Annual Report 2024–25.

Program 1.6: Primary Health Care Quality and Coordination		
<b>Key Activity</b>	Support state and territory governments and PHNs to deliver Medicare Urgent Care Clinics (UCCs).	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	N/A <sup>41</sup>	N/A <sup>42</sup>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<b>1.6D – Number of Medicare UCC presentations that report they otherwise would have gone to an ED or called an ambulance if the Medicare UCC was not available.</b>	Establish baseline.
Forward Estimates 2026–29	As per 2025–26.	To be determined. <sup>43</sup>
Material changes to Program 1.6 resulting from 2025–26 Budget Measures: Restoring Bulk Billing for all Australians. Strengthening Medicare - Expanding Urgent Care Clinics.		

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<sup>41</sup> This is a new performance measure for 2025–26 therefore current year expected performance results are not available.

<sup>42</sup> Ibid.

<sup>43</sup> This will be determined after the 2025–26 baseline is established.

**Table 2.1.8: Performance measures for Program 1.7**

<b>Program 1.7: Primary Care Practice Incentives and Medical Indemnity</b>		
Provide incentive payments to eligible general practices through the Practice Incentives Program to support continuing improvements, increase quality of care, enhance capacity and improve access and health outcomes for patients. Promote the ongoing stability, affordability and availability of medical indemnity insurance to enable stable fees for patients and allow the health workforce to focus on delivering high-quality services.		
<b>Key Activity</b>	Providing Practice Incentive Program (PIP) payments to eligible general practices. <sup>44</sup>	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>1.7A</b> – Maintain Australia’s access to quality general practitioner care through the percentage of accredited general practices submitting PIP Quality Improvement Incentive data to their Primary Health Network.	≥95.0% <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<b>1.7A</b> – The percentage of accredited general practices submitting PIP Quality Improvement Incentive data.	≥95.0%
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.
Material changes to Program 1.7 resulting from 2025–26 Budget Measures: Nil		

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<sup>44</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.

**Table 2.1.9: Performance measures for Program 1.8**

<b>Program 1.8 Health Protection, Emergency Response and Regulation</b>		
Protect the health of the Australian community through national leadership and capacity building to detect, prevent and respond to threats to public health and safety, including those arising from communicable diseases, natural disasters, acts of terrorism and other incidents that may lead to mass casualties. Protect human health and the environment through regulatory oversight of therapeutic goods, controlled drugs, vaping goods, genetically modified organisms, and industrial chemicals.		
<b>Key Activity</b>	Regulating therapeutic goods to ensure safety, efficacy, performance and quality.	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>1.8A</b> – Percentage of therapeutic goods evaluations that meet statutory timeframes.	98% <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	98%
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

<b>Program 1.8 Health Protection, Emergency Response and Regulation</b>		
<b>Key Activity</b>	Regulating through compliance and monitoring and providing advice on the import, export, cultivation, production, and manufacture of controlled drugs, including medicinal cannabis, to support Australia’s obligations under the International Drug Conventions.	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>1.8B</b> – Number of completed inspections of licence holders under the <i>Narcotic Drugs Act 1967</i> .	30 <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	32
Forward Estimates 2026–29	As per 2025–26.	The number of completed inspections: <ul style="list-style-type: none"> <li>• 35 in 2026–27</li> <li>• 36 in 2027–28</li> <li>• 36 in 2028–29.</li> </ul>



<b>Program 1.8 Health Protection, Emergency Response and Regulation</b>		
<b>Key Activity</b>	Administering the National Gene Technology Scheme by assessing applications and issuing approvals, and by conducting monitoring and compliance activities for genetically modified organism (GMO) approvals.	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>1.8C –</b> a. Percentage of statutory timeframes met for decisions on applications. b. Percentage of reported non-compliance with the conditions of GMO approvals assessed.	a. ≥98% b. ≥98% <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	a. As per 2024–25. b. As per 2024–25.	a. ≥98% b. ≥98%
Forward Estimates 2026–29	a. As per 2025–26. b. As per 2025–26.	a. As per 2025–26. b. As per 2025–26.

<b>Program 1.8 Health Protection, Emergency Response and Regulation</b>		
<b>Key Activity</b>	Completing industrial chemical risk assessments within statutory timeframes under the Australian Industrial Chemicals Introduction Scheme, to provide timely information and recommendations about the safe use of industrial chemicals.	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>1.8D –</b> Proportion of Industrial chemical risk assessments completed within statutory timeframes.	≥95% <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	≥95%
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.
Material changes to Program 1.8 resulting from 2025–26 Budget Measures: Nil		

**Table 2.1.10: Performance measures for Program 1.9**

<b>Program 1.9: Immunisation</b>		
Increase national immunisation coverage rates to protect the Australian community from vaccine preventable diseases.		
<b>Key Activity</b>	Implement the National Immunisation Program to increase immunisation coverage rates. <sup>45</sup>	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>1.9A – Immunisation coverage rates:</b> a. For children at 5 years of age are increased and maintained at the protective rate of 95%. b. For First Nations children 12 to 15 months of age are increased to close the gap between First Nations children and non-First Nations children and then be maintained. c. For 15-year-olds, HPV vaccinations are increased with a target of 90% coverage by 2030.	a. Data not available. <sup>46</sup> <b>At risk</b> b. Data not available. <sup>47</sup> <b>At risk</b> c. Data not available. <sup>48</sup> <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25. <sup>49</sup>	a. ≥95.00% b. Progressive increase towards ≥95.00% c. Progressive increase towards ≥90.00%
Forward Estimates 2026–29	As per 2025–26. <sup>50</sup>	a. As per 2025–26. b. As per 2025–26. c. As per 2025–26.
Material changes to Program 1.9 resulting from 2025–26 Budget Measures: Nil		

<sup>45</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.

<sup>46</sup> Data is not yet available from Services Australia. Results will be published in the Department of Health and Aged Care Annual Report 2024–25.

<sup>47</sup> Ibid.

<sup>48</sup> Ibid.

<sup>49</sup> Following the finalisation of the National Immunisation Strategy 2025–2030, the Performance Measure for this Program will be reviewed.

<sup>50</sup> Ibid.

## 2.2 Budgeted expenses and performance for Outcome 2

### Outcome 2: Individual Health Benefits

Ensuring improved access for all Australians to cost-effective and affordable medicines, medical, dental and hearing services; improved choice in health care services, through guaranteeing Medicare and the Pharmaceutical Benefits Scheme; supporting targeted assistance strategies and private health insurance.

### Programs contributing to Outcome 2

#### Program 2.1: Medical Benefits

#### Program 2.2: Hearing Services

#### Program 2.3: Pharmaceutical Benefits

#### Program 2.4: Private Health Insurance

#### Program 2.5: Dental Services

#### Program 2.6: Health Benefit Compliance

#### Program 2.7: Assistance through Aids and Appliances

### Linked programs

#### Other Commonwealth entities that contribute to Outcome 2

##### Australian Taxation Office (ATO)

#### Program 1.12: Private Health Insurance Rebate

The ATO contributes to the administration of the Government's Private Health Insurance Rebate program. The ATO also works with the Department of Health and Aged Care to deliver the Multi-Agency Data Integration Project (2.4).

##### Department of the Prime Minister and Cabinet (Office for Women)

#### Program 1.1: Prime Minister and Cabinet

The Office for Women is overseeing implementation of *Working for Women: A Strategy for Gender Equality*, which provides a framework for national gender equality approaches, including in relation to gender equity in healthcare access and outcomes (2.1 and 2.3).

##### Department of Social Services (DSS)

#### Program 1.1: Support for Families

#### Program 1.3: Support for Seniors

#### Program 1.4: Financial Support for People with Disability

#### Program 1.5: Financial Support for Carers

#### Program 1.6: Working Age Payments

#### Program 1.7: Student Payments

DSS contributes to providing access to cost-effective medicines, medical, dental, and hearing services by determining income support recipient eligibility for Pensioner Concession Cards, Health Care Cards and Commonwealth Seniors Health Cards, which attract concessions under this Outcome (2.1, 2.2, 2.3, 2.5 and 2.6).

<b>Other Commonwealth entities that contribute to Outcome 2</b>
<b>Department of the Treasury (Treasury)</b>
<p><b>Program 1.4: Commonwealth-State Financial Relations</b></p> <p>Treasury provides financial assistance through National Partnership payments to state and territory governments as part of the Federal Financial Relations Framework, which includes funding for the Federation Funding Agreement for access to Elformithine (1.5) and on Public Dental Services for Adults (2.5).</p>
<b>Department of Veterans' Affairs (DVA)</b>
<p><b>Program 2.1: General Medical Consultations and Services</b></p> <p><b>Program 2.3: Veterans' Pharmaceuticals Benefits</b></p> <p><b>Program 2.5: Veterans' Counselling and Other Health Services</b></p> <p><b>Program 2.6: Military Rehabilitation and Compensation Acts – Health and Other Care Services</b></p> <p>DVA provides access to general and specialist medical and dental services for its clients (2.1, 2.5 and 2.6).</p> <p>DVA's Repatriation Pharmaceutical Benefits Scheme provides clients access to a comprehensive range of pharmaceuticals and wound dressings for the treatment of their health care needs (2.3).</p>
<b>Hearing Australia</b>
<p><b>Program 2.2: Hearing Services</b></p> <p>Hearing Australia provides access to high quality hearing services to eligible people through delivery of the Hearing Services Program (HSP) (2.2).</p>
<b>National Health Funding Body (NHFB)<sup>1</sup></b>
<p><b>Program 1.1: National Health Funding Pool Administration</b></p> <p>The Department of Health and Aged Care has lead responsibility for the integrity of health benefits claims and associated compliance activities. The Administrator and the NHFB work with the Commonwealth, states and territories on data matching and the identification of potential duplicate payments through other Commonwealth funded programs to ensure the same public hospital service is not funded twice (2.6).</p>
<b>Professional Services Review (PSR)<sup>2</sup></b>
<p><b>Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme</b></p> <p>The PSR contributes to the integrity of the Medicare Benefits, Child Dental Benefits Schedule, and Pharmaceutical Benefits programs by investigating, on request from the Chief Executive Medicare, health practitioners and entities that provide such services who are suspected of inappropriate practice and determining any sanctions to be applied (2.1, 2.5 and 2.6).</p>

<sup>1</sup> Refer to the NHFB chapter in these PB Statements for further information on the work of this entity.

<sup>2</sup> Refer to the PSR chapter in these PB Statements for further information on the work of this entity.

<b>Other Commonwealth entities that contribute to Outcome 2</b>
<p><b>Services Australia</b></p> <p><b>Program 1.2: Customer Service Delivery</b></p> <p><b>Program 1.3: Technology and Transformation</b></p> <p>Services Australia administers payments to eligible recipients under the following programs:</p> <ul style="list-style-type: none"> <li>- Medicare services and benefit payments, and related Medicare Benefits Schedule items (2.1)</li> <li>- external breast prostheses reimbursements (2.1)</li> <li>- ex-gratia payments for the Disaster Health Care Assistance Scheme (2.1)</li> <li>- Hearing Services Program payments for voucher services and devices (2.2)</li> <li>- the Pharmaceutical Benefits Scheme (2.3)</li> <li>- Lifetime Health Cover mail out and the private health insurance rebate (2.4)</li> <li>- the Child Dental Benefits Schedule (2.5)</li> <li>- payment of claims from stoma associations for stoma-related products (2.7).</li> </ul>

*Budgeted expenses for Outcome 2*

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 2.2.1: Budgeted expenses for Outcome 2**

	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 2.1: Medical Benefits</b>					
Administered expenses					
Ordinary annual services <sup>(a)</sup>	142,143	141,596	114,385	107,331	107,390
Special account					
Medicare Guarantee Fund					
- medical benefits	32,497,570	35,056,834	37,420,681	39,302,895	40,882,083
accrual adjustment	33,241	39,860	39,725	28,030	50,615
<b>Total for Program 2.1</b>	<b>32,672,954</b>	<b>35,238,290</b>	<b>37,574,791</b>	<b>39,438,256</b>	<b>41,040,088</b>
<b>Program 2.2: Hearing Services</b>					
Administered expenses					
Ordinary annual services <sup>(a)</sup>	652,816	687,490	698,983	745,195	745,203
<b>Total for Program 2.2</b>	<b>652,816</b>	<b>687,490</b>	<b>698,983</b>	<b>745,195</b>	<b>745,203</b>
<b>Program 2.3: Pharmaceutical Benefits</b>					
Administered expenses					
Ordinary annual services <sup>(a)</sup>	1,139,326	1,139,538	1,284,900	1,306,113	1,363,328
Special account					
Medicare Guarantee Fund					
- pharmaceutical benefits	19,617,607	20,550,664	20,269,629	20,306,348	20,362,602
accrual adjustment	127,692	(147,752)	(1,817)	521	805
<b>Total for Program 2.3</b>	<b>20,884,625</b>	<b>21,542,450</b>	<b>21,552,712</b>	<b>21,612,982</b>	<b>21,726,735</b>
<b>Program 2.4: Private Health Insurance</b>					
Administered expenses					
Ordinary annual services <sup>(a)</sup>	16,313	8,772	8,628	7,643	7,657
Special appropriations					
<i>Private Health Insurance Act 2007 -</i>					
<i>incentive payments and rebate</i>	7,312,590	7,539,403	7,695,863	7,886,926	8,075,154
<b>Total for Program 2.4</b>	<b>7,328,903</b>	<b>7,548,175</b>	<b>7,704,491</b>	<b>7,894,569</b>	<b>8,082,811</b>
<b>Program 2.5: Dental Services <sup>(b)</sup></b>					
Administered expenses					
Special appropriations					
<i>Dental Benefits Act 2008</i>	365,397	325,940	324,662	324,538	324,488
<b>Total for Program 2.5</b>	<b>365,397</b>	<b>325,940</b>	<b>324,662</b>	<b>324,538</b>	<b>324,488</b>

**Table 2.2.1: Budgeted expenses for Outcome 2 (continued)**

	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 2.6: Health Benefit Compliance</b>					
Administered expenses					
Ordinary annual services <sup>(a)</sup>	18,036	20,617	20,617	20,617	16,645
<b>Total for Program 2.6</b>	<b>18,036</b>	<b>20,617</b>	<b>20,617</b>	<b>20,617</b>	<b>16,645</b>
<b>Program 2.7: Assistance through Aids and Appliances</b>					
Administered expenses					
Ordinary annual services <sup>(a)</sup>	3,645	2,378	2,378	2,378	1,762
Special appropriations					
<i>National Health Act 1953</i>					
- aids and appliances	545,380	532,173	553,336	574,936	590,378
<b>Total for Program 2.7</b>	<b>549,025</b>	<b>534,551</b>	<b>555,714</b>	<b>577,314</b>	<b>592,140</b>
<b>Outcome 2 totals by appropriation type</b>					
Administered expenses					
Ordinary annual services <sup>(a)</sup>	1,972,279	2,000,391	2,129,891	2,189,277	2,241,985
Special appropriations	8,223,367	8,397,516	8,573,861	8,786,400	8,990,020
Special account	52,115,177	55,607,498	57,690,310	59,609,243	61,244,685
accrual adjustment	160,933	(107,892)	37,908	28,551	51,420
Departmental expenses					
Departmental appropriation <sup>(c)</sup>	233,171	217,209	200,724	208,641	202,407
Expenses not requiring appropriation in the Budget year <sup>(d)</sup>	3,503	3,762	3,667	3,547	3,547
<b>Total expenses for Outcome 2</b>	<b>62,708,430</b>	<b>66,118,484</b>	<b>68,636,361</b>	<b>70,825,659</b>	<b>72,734,065</b>
	<b>2024–25</b>	<b>2025–26</b>			
<b>Average staffing level (number)</b>	1,065	1,007			

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

- (a) Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026.
- (b) Budget estimates for this program exclude National Partnership payments to state and territory governments by Treasury as part of the Federal Financial Relations framework. National Partnerships are listed in this chapter under each program. For Budget estimates relating to the National Partnership component of this program, please refer to Budget Paper 3 or Program 1.9 of Treasury's Portfolio Budget Statements.
- (c) Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1)', 'Supply Bill (No. 1)' and 'Revenue from independent sources (s74)'.
- (d) 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 2

Tables 2.2.2 – 2.2.8 details the performance measures for each program associated with Outcome 2. 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 2.2.2: Performance measure for Program 2.1**

<b>Outcome 2: Individual Health Benefits</b>		
Ensuring improved access for all Australians to cost-effective and affordable medicines, medical, dental and hearing services; improved choice in health care services, through guaranteeing Medicare and the Pharmaceutical Benefits Scheme; supporting targeted assistance strategies and private health insurance.		
<b>Program 2.1: Medical Benefits</b>		
Deliver a modern, sustainable Medicare Benefits Schedule that supports all Australians to access high-quality and cost-effective professional services. Work with consumers, health professionals, private health insurers, and states and territories to continue strengthening Medicare. Provide and improve access to medical and health services for all Australians through a contemporary Medicare Benefits Schedules (MBS) that is based on clinical evidence, and which supports the provisions of high quality services.		
<b>Key Activity</b>	Provide access to subsidised health services. <sup>3</sup>	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>2.1A</b> – Percentage of Australians accessing Medicare Benefits Schedule services.	>90% <b>At risk</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	>90%
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

<sup>3</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.



<b>Program 2.1: Medical Benefits</b>		
<b>Key Activity</b>	Patient visits to Medicare-subsidised General Practitioners.	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	N/A <sup>4</sup>	N/A <sup>5</sup>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<b>2.1B – Percentage of patients who had a GP Non-Referred Attendance claimed through the Medicare Benefits Schedule.</b>	>85%
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

<b>Program 2.1: Medical Benefits</b>		
<b>Key Activity</b>	Increased bulk billing of GP attendances.	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	N/A <sup>6</sup>	N/A <sup>7</sup>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<b>2.1C – GP Non-Referred Attendance Bulk Billing Rate.</b>	>77.3%
Forward Estimates 2026–29	As per 2025–26.	Annual increase on 2025–26 and further increases for each subsequent year.
Material changes to Program 2.1 resulting from 2025–26 Budget Measures: Restoring Bulk Billing for all Australians. Strengthening Medicare - Expanding Urgent Care Clinics.		

<sup>4</sup> This is a new performance measure for 2025–26 therefore current year expected performance results are not available.

<sup>5</sup> Ibid.

<sup>6</sup> This is a new performance measure for 2025–26 therefore current year expected performance results are not available.

<sup>7</sup> Ibid.

**Table 2.2.3: Performance measures for Program 2.2**

<b>Program 2.2: Hearing Services</b>		
Provide high-quality hearing services, including devices, to eligible people to help manage their hearing loss and improve engagement with the community.		
<b>Key Activity</b>	Provide access to high-quality hearing services through the delivery of the Voucher scheme and Community Service Obligations (CSO) components of the Hearing Services Program (HSP).	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>2.2A –</b> a. Number of active <sup>8</sup> vouchered clients who receive hearing services. b. Number of active <sup>9</sup> Community Service Obligations clients who receive hearing services.	a. 836,000 b. 70,000 <b>At risk</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results<sup>10</sup></b>
Budget Year 2025–26	<b>2.2A –</b> a. Number of active <sup>11</sup> voucher scheme clients. b. Number of active <sup>12</sup> Community Service Obligations clients.	a. 852,000 b. 71,000
Forward Estimates 2026–29	As per 2025–26.	Increase on the previous years' number of (a) active voucher scheme clients and (b) number of active CSO clients: In 2026–27 a. 868,000 b. 72,000 In 2027–28 a. 883,000 b. 74,000 In 2028–29 a. 899,000 b. Planned performance for CSO is not yet available for 2028–29. <sup>13</sup>
Material changes to Program 2.2 resulting from 2025–26 Budget Measures: Nil		

<sup>8</sup> 'Active' clients refer to current voucher scheme clients that have accessed one or more program services during the year.

<sup>9</sup> 'Active' clients refer to CSO clients that have accessed one or more program services during the year.

<sup>10</sup> The Planned Performance Results for the 2025–26 to 2026–28 financial years have been updated following publication of the 2024–25 Corporate Plan. The department's 2025–26 Corporate Plan will provide further information on the updates to the Planned Performance Results.

<sup>11</sup> 'Active' clients refer to current voucher scheme clients that have accessed one or more program services during the year.

<sup>12</sup> 'Active' clients refer to CSO clients that have accessed one or more program services during the year.

<sup>13</sup> The CSO Performance Measure targets are taken from Hearing Australia's Corporate Plan 2024–28. Planned performance for CSO is not yet available for 2028–29.

**Table 2.2.4: Performance measures for Program 2.3**

<b>Program 2.3: Pharmaceutical Benefits</b>		
Provide all eligible Australians with reliable, timely, and affordable access to high-quality, cost-effective, innovative, clinically effective medicines, and sustainable pharmaceutical services by subsidising the cost of medicines through the Pharmaceutical Benefits Scheme.		
<b>Key Activity</b>	Timely listing of prescription medicines on the Pharmaceutical Benefits Scheme. <sup>14</sup>	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>2.3A</b> – Percentage of new medicines recommended by the Pharmaceutical Benefits Advisory Committee (PBAC) that are listed on the Pharmaceutical Benefits Scheme within 6 months of in principle agreement to listing arrangements.	≥80% <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	≥80%
Forward Estimates 2026–29	As per 2025–26.	<ul style="list-style-type: none"> <li>• ≥85% in 2026–27</li> <li>• ≥90% in 2027–28</li> <li>• ≥90% in 2028–29.</li> </ul>

<b>Program 2.3: Pharmaceutical Benefits</b>		
<b>Key Activity</b>	Affordable access to prescription medicines on the Pharmaceutical Benefits Scheme.	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	N/A <sup>15</sup>	N/A <sup>16</sup>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<b>2.3B</b> – <i>Average cost for prescriptions by consumer for PBS medicines.</i>	\$7.50
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.
Material changes to Program 2.3 resulting from 2025–26 Budget Measures: Even Cheaper Medicines.		

<sup>14</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.

<sup>15</sup> This is a new performance measure for 2025–26 therefore current year expected performance results are not available.

<sup>16</sup> Ibid.

**Table 2.2.5: Performance measures for Program 2.4**

<b>Program 2.4: Private Health Insurance</b>		
Promote affordable, cost-effective, quality private health insurance (PHI) and choice for consumers.		
<b>Key Activity</b>	Assessment of private health insurer premium change applications.	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>2.4A</b> – Percentage of applications to the Minister from private health insurers to change premiums charged under a complying health insurance product that are assessed within approved timeframes.	100% <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	100%
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

<b>Program 2.4: Private Health Insurance</b>		
<b>Key Activity</b>	Implementation of private health insurance clinical category and procedure type classifications for Medicare Benefits Schedule (MBS) item changes.	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	N/A <sup>17</sup>	N/A <sup>18</sup>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<b>2.4B</b> – <i>The percentage of PHI clinical category and procedure type classifications<sup>19</sup> which are implemented concurrently with associated MBS item changes.<sup>20</sup></i>	100%
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.
Material changes to Program 2.4 resulting from 2025–26 Budget Measures: Nil		

<sup>17</sup> This is a new performance measure for 2025–26 therefore current year expected performance results are not available.

<sup>18</sup> Ibid.

<sup>19</sup> Further information on clinical categories for private health insurance hospital product tier arrangements can be found at: [www.health.gov.au/resources/publications/private-health-insurance-clinical-category-definitions-1-january-2025](http://www.health.gov.au/resources/publications/private-health-insurance-clinical-category-definitions-1-january-2025)

<sup>20</sup> Further information on MBS items can be found at: [mbsonline.gov.au](http://mbsonline.gov.au)

**Table 2.2.6: Performance measure for Program 2.5**

<b>Program 2.5: Dental Services</b>		
Support eligible children to access essential dental health services through the Child Dental Benefits Schedule (CDBS).		
<b>Key Activity</b>	Continuing to work with Services Australia to increase awareness of the CDBS program to support eligible children to access essential dental health services. <sup>21</sup>	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>2.5A</b> – The percentage of eligible children accessing essential dental health services through the Child Dental Benefits Schedule.	38.5% <sup>22</sup> <b>At risk</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	39.3% <sup>23</sup>
Forward Estimates 2026–29	As per 2025–26.	<ul style="list-style-type: none"> <li>• 40.1% in 2026–27</li> <li>• 41.0% in 2027–28</li> <li>• 41.8% in 2028–29.</li> </ul>
Material changes to Program 2.5 resulting from 2025–26 Budget Measures: Nil		

<sup>21</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.

<sup>22</sup> As the CDBS is a demand driven program, performance of the program relies on children attending a dental provider and claiming under the program. The Department of Health and Aged Care is working collaboratively with Services Australia to increase awareness of the CDBS.

<sup>23</sup> Ibid.

**Table 2.2.7: Performance measure for Program 2.6**

<b>Program 2.6: Health Benefit Compliance</b>		
Support the integrity of health benefit claims through prevention, early identification and treatment of incorrect claiming, inappropriate practice and fraud.		
<b>Key Activity</b>	Ensuring audits, reviews and investigations are targeted effectively at providers whose claiming is potentially non-compliant. <sup>24,25</sup>	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>2.6A</b> – Percentage of completed audits, practitioner reviews and investigations that find non-compliance.	>80% <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	>80%
Forward Estimates 2026–29	As per 2025–26.	<ul style="list-style-type: none"> <li>• &gt;80% in 2026–27</li> <li>• &gt;82% in 2027–28</li> <li>• &gt;82% in 2028–29.</li> </ul>
Material changes to Program 2.6 resulting from 2025–26 Budget Measures: Nil		

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<sup>24</sup> The department measures effectiveness of this program by identifying potentially incorrect claiming data and applying treatment through audits, practitioner reviews and/or investigations. Treatment activities may result in the recovery of incorrectly paid benefits, or the referral of cases to the Professional Services Review or Commonwealth Director of Public Prosecutions.

<sup>25</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.

**Table 2.2.8: Performance measure for Program 2.7**

<b>Program 2.7: Assistance through Aids and Appliances</b>		
Improve health outcomes for the Australian community through the provision of targeted assistance for aids and appliances.		
<b>Key Activity</b>	Deliver the National Diabetes Services Scheme, with the assistance of Diabetes Australia.	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>2.7A</b> – Number of people accessing subsidised products through the National Diabetes Services Scheme.	>750,000 <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	>750,000
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.
Material changes to Program 2.7 resulting from 2025–26 Budget Measures: Nil		





## 2.3 Budgeted expenses and performance for Outcome 3

### Outcome 3: Ageing and Aged Care

Improved wellbeing for older people in Australia through targeted support, access to appropriate, high-quality care, and related information services.

### Programs contributing to Outcome 3

**Program 3.1: Access and Information**

**Program 3.2: Aged Care Services**

**Program 3.3: Aged Care Quality**

### Linked programs

#### Other Commonwealth entities that contribute to Outcome 3

##### Aged Care Quality and Safety Commission (ACQSC)<sup>1</sup>

###### Program 1.1: Quality Aged Care Services

As the national regulator of Commonwealth-funded aged care services, the ACQSC upholds rights, and protects and enhances the safety, health, wellbeing and quality of life of older people in Australia receiving Commonwealth-funded aged care services, including through effective engagement with older people, regulation and education of aged care providers and workers, and independent and accessible resolution of complaints about aged care services. The ACQSC registers aged care providers and monitors and holds them to account against their conditions of registration and obligations. The ACQSC also regulates aged care workers, overseeing worker screening, monitoring worker compliance with the Code of Conduct for Aged Care and banning unsuitable workers (3.3).

##### Department of the Prime Minister and Cabinet (Office for Women)

###### Program 1.1: Prime Minister and Cabinet

The Office for Women is overseeing implementation of *Working for Women: A Strategy for Gender Equality*, which provides a framework for national gender equality approaches, including in relation to gender equity in paid and unpaid care, and in healthcare access and outcomes (3.1, 3.2 and 3.3).

##### Department of Social Services (DSS)

###### Program 3.1: Disability and Carers

- DSS provides assistance, support and services for people with disability and their carers (3.1, 3.2 and 3.3).
- work in partnership with other commonwealth agencies and jurisdictions to develop Foundational Supports as recommended by the NDIS Review (3.2).

<sup>1</sup> Refer to the ACQSC chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity.

<p><b>Other Commonwealth entities that contribute to Outcome 3</b></p>
<ul style="list-style-type: none"> <li>– supporting the expansion of NDIS worker screening to aged care (3.2).</li> <li>– Integrated Care and Commissioning Trials: The Department of Health and Aged Care is working in partnership with Department of Social Services, National Disability Insurance Agency, the Department of Veterans’ Affairs as well as other Commonwealth and State government agencies and local communities and service providers on integrated care and commissioning trials across the care and support sectors. Work has commenced in four trial sites - the Kimberley, WA; Longreach, QLD; South-East NSW and Gippsland, VIC. (3.2).</li> </ul>
<p><b>Department of the Treasury (Treasury)</b></p>
<p><b>Program 1.4: Commonwealth-State Financial Relations</b></p> <p>Treasury provides financial assistance through National Partnership payments to state and territory governments as part of the Federal Financial Relations Framework.<sup>2</sup> Activities funded through the National Partnership Agreements include:</p> <ul style="list-style-type: none"> <li>– the Specialist Dementia Care Program (3.2)</li> <li>– Registration Scheme for Personal Care Workers (3.3)</li> <li>– Integration Empowerment Services and Wanneroo Seniors Club (3.3).</li> </ul>
<p><b>Department of Veterans’ Affairs (DVA)</b></p>
<p><b>Program 2.4: Veterans’ Community Care and Support</b></p> <p>The program’s primary objective is to effectively manage community support and home care programs, including the development and review of policy and operational guidelines and procedures, and assessment of program effectiveness.</p> <p>Veteran community care and support programs include the Veterans’ Home Care (VHC) Program and the Community Nursing Program.</p> <p>The objectives of the VHC and Community Nursing programs are to support clients to remain independent in their homes, and improve their quality of life and health. For many of the veteran community who are ageing and increasingly requiring higher levels of service, the provision of these services helps to delay entry into residential aged care and maximises independence.</p> <p>DVA also provides subsidies and supplements for clients who are no longer able to live independently and who enter residential aged care.</p> <p>Program 2.4 also funds a range of grants programs to assist in providing support to veterans and their families including the Veteran Wellbeing Grants Program, Grants-in-Aid, and the Supporting Invictus Australia Program.</p> <p>It also includes the Veterans’ and Families’ Hubs grants, which provide funding for the development and implementation of Veterans’ and Families’ Hubs to provide services and support based on needs and opportunities (3.2).</p>

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<sup>2</sup> For Budget estimates relating to the National Partnership component of the program, refer to Budget Paper No. 3.

<b>Other Commonwealth entities that contribute to Outcome 3</b>
<b>Independent Health and Aged Care Pricing Authority (IHACPA)<sup>3</sup></b>
<p><b>Program 1.1: Development of Pricing Advice and Annual Determinations</b></p> <p>IHACPA provides independent advice on aged care pricing issues, including the new Australian National Aged Care Classification (AN-ACC) funding model in residential care to ensure that the model and annual funding increases are informed by the efficient cost of delivering care (3.2).</p> <p>IHACPA will also approve select aged care fees:</p> <ul style="list-style-type: none"> <li>– increases to extra service fees that can be charged by residential aged care providers</li> <li>– accommodation payments higher than the maximum amount determined by the Minister (currently \$550,000) (3.2).</li> </ul>
<b>National Disability Insurance Agency (NDIA)</b>
<p><b>Program 1.1: Reasonable and Necessary Support for Participants</b></p> <p>The NDIA has a cross billing agreement with the Department of Health and Aged Care to pay some fees and charges for people in residential aged care who are National Disability Insurance Scheme (NDIS) participants. This cross-billing agreement includes payment of a participant’s basic care subsidy fee and accommodation supplement (3.2) and applies to all NDIS participants living in residential aged care.</p>
<b>Services Australia</b>
<p><b>Program 1.2: Customer Service Delivery</b></p> <p><b>Program 1.3: Technology and Transformation</b></p> <p>Services Australia works with the Department of Health and Aged Care to:</p> <ul style="list-style-type: none"> <li>– undertake income testing for Support at Home recipients (3.2)</li> <li>– make payments under the Continence Aids Payment Scheme (3.2)</li> <li>– administer payments to aged care providers (3.2)</li> <li>– undertake means testing of residents (3.2).</li> </ul>

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<sup>3</sup> Refer to the IHACPA chapter in these PB Statements for further information on the work of this entity.

*Budgeted expenses for Outcome 3*

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 2.3.1: Budgeted expenses for Outcome 3**

	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 3.1: Access and Information</b>					
Administered expenses					
Ordinary annual services <sup>(a)</sup>	917,875	859,063	747,231	769,684	807,839
<b>Total for Program 3.1</b>	<b>917,875</b>	<b>859,063</b>	<b>747,231</b>	<b>769,684</b>	<b>807,839</b>
<b>Program 3.2: Aged Care Services <sup>(b)(c)</sup></b>					
Administered expenses					
Ordinary annual services <sup>(a)</sup>	4,358,486	5,203,213	5,296,280	5,018,092	5,224,979
Zero Real Interest Loans					
- appropriation	2,942	-	-	-	-
- expense adjustment <sup>(d)</sup>	(2,942)	-	-	-	-
Other services					
Refundable Accommodation Deposit Concessional Loan					
- appropriation	-	-	-	-	-
- expense adjustment <sup>(e)</sup>	-	-	-	-	-
Special appropriations					
<i>Aged Care Act 1997</i> - flexible care	865,302	-	-	-	-
<i>Aged Care Act 1997</i> - residential and home care	31,817,163	-	-	-	-
<i>Aged Care Act 2024</i> - Assistive Technology and Home Modification Scheme	-	298,823	314,478	485,338	508,634
<i>Aged Care Act 2024</i> - Residential Care Subsidies	-	26,022,129	28,196,466	30,571,294	32,977,972
<i>Aged Care Act 2024</i> - Specialist Aged Care Programs	-	737,139	815,378	854,776	889,520
<i>Aged Care Act 2024</i> - Support at Home	-	8,961,669	9,246,878	8,548,087	8,989,671
<i>National Health Act 1953</i> - continence aids payments	126,616	134,703	142,771	151,939	164,470
<i>Aged Care</i> <i>(Accommodation Payment</i> <i>Security) Act 2006</i>	-	-	-	-	-
<b>Total for Program 3.2</b>	<b>37,167,567</b>	<b>41,357,676</b>	<b>44,012,251</b>	<b>45,629,526</b>	<b>48,755,246</b>

**Table 2.3.1: Budgeted expenses for Outcome 3 (continued)**

	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 3.3: Aged Care Quality <sup>(b)</sup></b>					
Administered expenses					
Ordinary annual services <sup>(a)</sup>	652,355	477,658	324,502	258,749	262,828
<b>Total for Program 3.3</b>	<b>652,355</b>	<b>477,658</b>	<b>324,502</b>	<b>258,749</b>	<b>262,828</b>
<b>Outcome 3 totals by appropriation type</b>					
Administered expenses					
Ordinary annual services <sup>(a)</sup>	5,931,658	6,539,934	6,368,013	6,046,525	6,295,646
- expense adjustment <sup>(d)</sup>	(2,942)	-	-	-	-
Other services	-	-	-	-	-
- expense adjustment <sup>(e)</sup>	-	-	-	-	-
Special appropriations	32,809,081	36,154,463	38,715,971	40,611,434	43,530,267
Departmental expenses					
Departmental appropriation <sup>(f)</sup>	797,051	735,379	241,023	184,950	184,132
Expenses not requiring appropriation in the Budget year <sup>(g)</sup>	14,796	15,888	15,489	14,983	14,983
<b>Total expenses for Outcome 3</b>	<b>39,549,643</b>	<b>43,445,664</b>	<b>45,340,497</b>	<b>46,857,892</b>	<b>50,025,028</b>
	<b>2024–25</b>	<b>2025–26</b>			
<b>Average staffing level (number)</b>	1,933	1,819			

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

- (a) Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026.
- (b) Budget estimates for this program exclude National Partnership payments to state and territory governments by Treasury as part of the Federal Financial Relations framework. National Partnerships are listed in this chapter under each program. For Budget estimates relating to the National Partnership component of this program, please refer to Budget Paper 3 or Program 1.9 of Treasury's Portfolio Budget Statements.
- (c) Ordinary annual services (Bill 1) against Program 3.2 excludes amounts appropriated in Bill 1 for Zero Real Interest Loans as this funding is not accounted for as an expense.
- (d) Payments under the Zero Real Interest Loans program are a loan to aged care providers and not accounted for as an expense. The concessional loan discount is the expense, and represents the difference between an estimate of the market rate of interest and that recovered under the loan agreement over the life of the loan. This adjustment recognises the difference between the appropriation and the concessional loan discount expense.
- (e) Payments under the Refundable Accommodation Deposit (RAD) loan support program are a loan to support aged care providers who face insolvency risks as a result of an outflow of refundable accommodation deposits. This adjustment recognises the difference between the appropriation and the concessional loan discount and unwinding of the concessional discount loan expense.
- (f) Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1)', 'Supply Bill (No. 1)' and 'Revenue from independent sources (s74)'.  
(g) 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 3

Tables 2.3.2 – 2.3.4 details the performance measures for each program associated with Outcome 3. 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 2.3.2: Performance measures for Program 3.1**

<p><b>Outcome 3: Ageing and Aged Care</b> Improved wellbeing for older people in Australia through targeted support, access to appropriate, high-quality care, and related information services.</p>		
<p><b>Program 3.1: Access and Information</b> My Aged Care provides older people and their support networks with reliable and trusted information about aged care services. It provides timely and appropriate assessments aligned to needs and goals, appropriate referrals and equitable access to aged care services. Navigation services support vulnerable people who are not able to access aged care without this help.</p>		
<b>Key Activity</b>	Facilitate access to aged care services: Information and navigation supports. <sup>4</sup>	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>3.1A</b> – Older people and their support networks have access to reliable and trusted information through My Aged Care.	<ul style="list-style-type: none"> <li>a. The percentage of surveyed users who are satisfied with the service provided by the My Aged Care website ≥65%.</li> <li>b. The percentage of surveyed users who are satisfied with the service provided by the My Aged Care Contact Centre: &gt;95%</li> </ul> <p><b>On track</b></p>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	<ul style="list-style-type: none"> <li>a. The percentage of surveyed users who are satisfied with the service provided by the My Aged Care Website: ≥65%</li> <li>b. The percentage of surveyed users who are satisfied with the service provided by the My Aged Care Contact Centre: &gt;95%</li> </ul>
Forward Estimates 2026–29	As per 2025–26.	<ul style="list-style-type: none"> <li>a. As per 2025–26.</li> <li>b. As per 2025–26.</li> </ul>

<sup>4</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.

<b>Program 3.1: Access and Information</b>		
<b>Key Activity</b>	Facilitate access to aged care services: Eligibility/need assessments. <sup>5</sup>	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>3.1B</b> – Older people are assessed for service need.	Data not yet available. <sup>6</sup> <b>At risk</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	<ul style="list-style-type: none"> <li>a. Home Support assessments completed within the allocated priority timeframes (≥ 90%):                             <ul style="list-style-type: none"> <li>I. High priority: 10 calendar days</li> <li>II. Medium priority: 14 calendar days</li> <li>III. Low priority: 21 calendar days.</li> </ul> </li> <li>b. Comprehensive Community-based assessments completed within the allocated priority timeframes (≥ 90%):                             <ul style="list-style-type: none"> <li>I. High priority: 10 calendar days</li> <li>II. Medium priority: 20 calendar days</li> <li>III. Low priority: 40 calendar days.</li> </ul> </li> <li>c. Comprehensive Hospital-based assessments completed within the allocated priority timeframes (≥ 90%):                             <ul style="list-style-type: none"> <li>I. High priority: 5 calendar days</li> <li>II. Medium priority: 10 calendar days</li> <li>III. Low priority: 15 calendar days.</li> </ul> </li> </ul>
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.
Material changes to Program 3.1 resulting from 2025–26 Budget Measures: Nil		

<sup>5</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.

<sup>6</sup> Expected performance result is not yet available. Results will be published in the Department of Health and Aged Care Annual Report 2024–25.

**Table 2.3.3: Performance measures for Program 3.2**

<b>Program 3.2: Aged Care Services</b>		
Provide a range of flexible aged care programs for older people who require assistance including support at home, residential care and respite care for those who need it. Provide individualised aged care services that are aligned to needs and goals and help older people live meaningful lives and sustain connections with community.		
<b>Key Activity</b>	Enable programs that support older people. <sup>7</sup>	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>3.2A</b> – Older Australians are treated with respect and dignity in receiving aged care services.	Maintain or increase the average Residents' Experience Survey (RES) Score of 84% for residential aged care homes. <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<b>3.2A</b> – Older people are treated with respect and dignity in receiving aged care services.	Increase the average Residents' Experience Survey (RES) Score for residential aged care homes by at least one percentage point from 2024–25.
Forward Estimates 2026–29	As per 2025–26.	Maintain or increase the average Residents' Experience Survey (RES) Score for residential aged care homes from the previous year's result.

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<sup>7</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.



<b>Program 3.2: Aged Care Services</b>		
<b>Key Activity</b>	Enable programs that support older people. <sup>8</sup>	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<p><b>3.2B</b> – Older people receive residential care services that contributes to their quality of life.</p> <ul style="list-style-type: none"> <li>a. Establish measurement baseline for 'Quality of Life' indicator.</li> <li>b. Maintain a sector-wide average of 200 minutes of care per resident per day, including 40 minutes of direct care by a registered nurse (RN) per day.</li> <li>c. All non-exempt residential aged care facilities of approved providers have at least one RN on-site and on duty 24 hours a day, 7 days a week.</li> </ul>	<ul style="list-style-type: none"> <li>a. Establish measurement baseline for 'Quality of Life' indicator.</li> <li>b. Achieve a sector-wide average of 200 minutes of care per resident per day, including 40 minutes of direct care by an RN per day, increasing to and maintaining a sector average of 215 care minutes, including 44 minutes of direct care from an RN per resident per day from 1 October 2025.</li> <li>c. All non-exempt residential aged care facilities of approved providers have at least one RN on-site and on duty 24 hours a day, 7 days a week.</li> </ul> <p><b>On track</b></p>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<p><b>3.2B</b> – Older people receive residential care services that contribute to their quality of life.</p> <ul style="list-style-type: none"> <li>a. Establish measurement baseline for 'Quality of Life' indicator.</li> <li>b. <i>Maintain a sector-wide average of 215 minutes of care per resident per day, including 44 minutes of direct care by a registered nurse (RN) per day.</i></li> <li>c. All non-exempt residential aged care facilities of approved providers have at least one RN on-site and on duty 24 hours a day, 7 days a week.</li> </ul>	<ul style="list-style-type: none"> <li>a. Maintain or increase percentage of care recipients who completed the QOL_ACC<sup>9</sup> and who report 'good' or 'excellent' quality of life in residential care (QIs) in comparison to 2024–25 baseline.</li> <li>b. Maintain a sector-wide average of 215 minutes per resident per day, including 44 minutes of direct care by a RN per day.</li> <li>c. All non-exempt residential aged care facilities of approved providers have at least one RN on-site and on duty 24 hours a day, 7 days a week.</li> </ul>
Forward Estimates 2026–29	As per 2025–26.	<ul style="list-style-type: none"> <li>a. As per 2025–26.</li> <li>b. As per 2025–26.</li> <li>c. All residential aged care facilities of approved providers have at least one RN on-site and on duty 24 hours a day, 7 days a week.</li> </ul>

<sup>8</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.

<sup>9</sup> Further information on Quality of life – Aged Care Consumers (QOL-ACC) can be found at: [www.qol-acc.org](http://www.qol-acc.org)

Program 3.2: Aged Care Services		
Key Activity	Enable programs that support older people. <sup>10</sup>	
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	<b>3.2C</b> – Older people with diverse backgrounds and life experiences or who live in rural and remote areas can receive culturally safe and equitable aged care services where they live.	a. Older persons who are self-identified as First Nations people are receiving aged care services at rates comparable with their representation in Australian population estimates. Target: 3.5% b. Older people in rural and remote areas are receiving aged care services at rates comparable with their representation in Australian population estimates. Target: 11.2%  <b>At risk</b>
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	<b>3.2C</b> – Older people who are Aboriginal or Torres Strait Islander or live in rural and remote areas can access quality and culturally appropriate and safe aged care services that they have been assessed as needing, where they live. <sup>11</sup>	a. <i>i.</i> Older people aged 50-64 years, who are self-identified as Aboriginal and Torres Strait Islanders are accessing aged care services at rates comparable with their representation in Australian population estimates: Target 2.7% <i>ii.</i> Older people aged 65 years and over, who are self-identified as Aboriginal and Torres Strait Islanders are accessing aged care services at rates comparable with their representation in Australian population estimates: Target 1.3% b. Older people in rural and remote areas are accessing aged care services at rates comparable with their representation in Australian population estimates: Target 10.6%
Forward Estimates 2026–29	As per 2025–26.	a. <i>i.</i> As per 2025–26. <i>ii.</i> As per 2025–26. b. As per 2025–26.

<sup>10</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.

<sup>11</sup> Adjustments to the language of the 2024–25 measure have been made to reflect the terminology used in the new Aged Care Act. The measure remains equivalent to the 2024–25 measure.

<b>Program 3.2: Aged Care Services</b>		
<b>Key Activity</b>	Enable programs that support older people. <sup>12</sup>	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>3.2D</b> – Older people receive care and support at home that contributes to quality of life. a. Number of allocated Home Care Packages. b. Number of clients that accessed Commonwealth Home Support Program services.	a. 305,900 b. Target 840,000 <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<b>3.2D</b> – Older people receive care and support at home that contributes to quality of life. a. <i>Number of allocated Support at Home places (short-term and ongoing)</i> b. Number of clients that accessed Commonwealth Home Support Program services.	a. 380,000 b. 860,000
Forward Estimates 2026–29	N/A <sup>13</sup>	N/A <sup>14</sup>
Material changes to Program 3.2 resulting from 2025-26 Budget Measures: Nil		

<sup>12</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.

<sup>13</sup> New performance measures for Commonwealth Home Support Program services (CHSP) and Support at Home will be developed as part of the 2026–27 Budget.

<sup>14</sup> Ibid.

**Table 2.3.4: Performance measures for Program 3.3**

<p><b>Program 3.3: Aged Care Quality</b></p> <p>Older people receive safe and high-quality services which are free from discrimination, mistreatment and neglect through regulatory activities, collaboration with the aged care sector. Provide support to the aged care sector through targeted awareness raising and capacity building activities to ensure standards of care are upheld.</p>		
<b>Key Activity</b>	Support adequate workforce to enable safe and high-quality aged care. <sup>15</sup>	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>3.3A</b> – Aged care workforce is available and appropriately skilled to deliver safe and high-quality care to older people.	<ul style="list-style-type: none"> <li>a. Establish baseline for staff turnover through the biennial Provider Workforce Survey.</li> <li>b. Establish baseline for worker qualification through the biennial Provider Workforce Survey.</li> <li>c. Establish baseline for worker satisfaction through the biennial Aged Care Worker Survey.</li> </ul> <p><b>On track</b></p>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	<ul style="list-style-type: none"> <li>a. Progressive decrease on 2024–25 baseline for staff turnover in the aged care sector.<sup>16</sup></li> </ul>
Forward Estimates 2026–29 <sup>17</sup>	<b>3.3A</b> – <i>The number and proportion of care staff in each category<sup>18</sup> who stopped working for the provider between quarters, as an indicator of workforce turnover.<sup>19</sup></i>	<ul style="list-style-type: none"> <li>a. Proportion of care staff in each category who stopped working for the provider between quarters, as an indicator of workforce turnover.</li> </ul>
Material changes to Program 3.3 resulting from 2025–26 Budget Measures: Nil		

<sup>15</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.

<sup>16</sup> 2024–25 is referenced as this is the year that the data will be available to set the baseline.

<sup>17</sup> The two surveys under 3.3A are run biennially. The Aged Care Provider Workforce survey used as the data source for Planned Performance Results a. and b. runs in alternate years to the Aged Care Worker survey used as the data source for Planned Performance Result c.

<sup>18</sup> From 1 April 2023, approved providers of residential aged care services report the number of staff working in defined roles over the entire quarter. The defined roles (categories) to be reported are for: Service managers, nurse practitioners or registered nurses, enrolled nurses, personal care staff or assistants in nursing.

<sup>19</sup> Residential Aged Care Quality Indicators — April to June 2024 - AIHW Gen, reference available at: [www.gen-agedcaredata.gov.au/getmedia/bfb032a0-1fe9-4821-802b-19ee10b3445b/Residential-Aged-Care-Quality-Indicators-Annual-Report-2023–24](http://www.gen-agedcaredata.gov.au/getmedia/bfb032a0-1fe9-4821-802b-19ee10b3445b/Residential-Aged-Care-Quality-Indicators-Annual-Report-2023–24)

## 2.4 Budgeted expenses and performance for Outcome 4

### Outcome 4: Sport and Physical Activity

Contribute to healthy, active communities and a sustainable sport system through policy development, coordination and targeted support.

### Programs contributing to Outcome 4

#### Program 4.1: Sport and Physical Activity

### Linked programs

Other Commonwealth entities that contribute to Outcome 4
<p><b>Australian Sports Commission (ASC)<sup>1</sup></b></p> <p><b>Program 1.1: Australian Sports Commission</b></p> <p>The ASC collaborates with the Department of Health and Aged Care to implement Australian Government sport policy and has primary responsibility for key initiatives. In particular, the ASC is responsible for growing participation in sport, building capacity in Australia’s sporting sector and, through the Australian Institute of Sport, for the leadership of Australia’s high performance sport system (4.1).</p>
<p><b>Department of Foreign Affairs and Trade (DFAT)</b></p> <p><b>Program 1.1: Foreign Affairs and Trade Operations</b></p> <p>DFAT works with the Department of Health and Aged Care on sports diplomacy initiatives to enhance and leverage Australia’s strong international sporting reputation and advance our national interests (4.1).</p>
<p><b>Sport Integrity Australia<sup>2</sup></b></p> <p><b>Program 1.1: Sport Integrity</b></p> <p>Sport Integrity Australia contributes to protecting the integrity of Australian sport and the health and welfare of those who participate in sport through the coordination of a national approach to all sports integrity matters, as well as international engagement and capacity building on related matters (4.1).</p>

<sup>1</sup> Refer to the ASC chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity.

<sup>2</sup> Refer to the Sport Integrity Australia chapter in these PB Statements for further information on the work of this entity.

<b>Other Commonwealth entities that contribute to Outcome 4</b>
<b>Department of the Treasury (Treasury)</b>
<b>Program 1.4: Commonwealth-State Financial Relations</b>
Treasury provides financial assistance through National Partnership payments to state and territory governments as part of the Federal Financial Relations Framework. <sup>3</sup>
Activities funded through the National Partnership Agreements include:
– Community Sport Initiatives and Infrastructure – Leichhardt Oval (4.1)
– Canoe Slalom World Championships 2025 (4.1)

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<sup>3</sup> For Budget estimates relating to the National Partnership component of the program, refer to Budget Paper No. 3.

*Budgeted expenses for Outcome 4*

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 2.4.1: Budgeted expenses for Outcome 4**

	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 4.1: Sport and Physical Activity <sup>(a)</sup></b>					
Administered expenses					
Ordinary annual services <sup>(b)</sup>	141,611	158,846	86,805	50,181	40,561
Special Accounts					
Sport and Recreation	-	-	-	-	-
- expense adjustment	-	-	-	-	-
Payments to corporate entities	449,257	449,037	245,084	249,094	253,111
<b>Total for Program 4.1</b>	<b>590,868</b>	<b>607,883</b>	<b>331,889</b>	<b>299,275</b>	<b>293,672</b>
<b>Outcome 4 totals by appropriation type</b>					
Administered expenses					
Ordinary annual services <sup>(b)</sup>	141,611	158,846	86,805	50,181	40,561
Special accounts	-	-	-	-	-
- expense adjustment	-	-	-	-	-
Payments to corporate entities	449,257	449,037	245,084	249,094	253,111
Departmental expenses					
Departmental appropriation <sup>(c)</sup>	21,499	21,158	20,625	18,644	19,017
Expenses not requiring appropriation in the Budget year <sup>(d)</sup>	146	157	153	148	148
<b>Total expenses for Outcome 4</b>	<b>612,513</b>	<b>629,199</b>	<b>352,668</b>	<b>318,067</b>	<b>312,838</b>
	<b>2024–25</b>	<b>2025–26</b>			
<b>Average staffing level (number)</b>	91	89			

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

- (a) Budget estimates for this program exclude National Partnership payments to state and territory governments by Treasury as part of the Federal Financial Relations framework. National Partnerships are listed in this chapter under each program. For Budget estimates relating to the National Partnership component of this program, please refer to Budget Paper 3 or Program 1.9 of Treasury's Portfolio Budget Statements.
- (b) Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026.
- (c) Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1)', 'Supply Bill (No. 1)' and 'Revenue from independent sources (s74)'.  
(d) 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 4

Table 2.4.2 details the performance measures for each program associated with Outcome 4. 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 2.4.2: Performance measures for Program 4.1**

<b>Outcome 4: Sport and Physical Activity</b>		
Contribute to healthy, active communities and a sustainable sport system through policy development, coordination and targeted support.		
<b>Program 4.1: Sport and Physical Activity</b>		
Develop national sport policy, design and implement programs and support major sporting events to provide social, health and economic benefits for Australia.		
<b>Key Activity</b>	Support national sport policy and governance. <sup>4</sup>	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024 <sup>5</sup>	<b>4.1A</b> – Participation in weekly sport and physical activity as measured through: <ul style="list-style-type: none"> <li>a. Percentage of Australian children aged zero to 14 years participating in organised sport and/or physical activity outside of school hours at least once per week.</li> <li>b. Percentage of Australians aged 15 years and over participating in sport and/or physical activity at least once per week.</li> </ul>	a. Data not yet available. <sup>6</sup> b. Data not yet available. <sup>7</sup>  <b>Not able to be assessed<sup>8</sup></b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<b>4.1A</b> – <i>Provision of agency coordination and stakeholder engagement to support implementation, monitoring, and reporting of the National Sport Strategy (Strategy).</i>	Governance arrangements for the monitoring and reporting of the National Sport Strategy are established.  An approach for the National Sport Strategy monitoring and reporting framework is endorsed.
Forward Estimates 2026–29	As per 2025–26.	Delivery in accordance with the National Sport Strategy’s reporting framework.

<sup>4</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.

<sup>5</sup> This performance measure will report on the 2024 calendar year to align with the release of AusPlay data.

<sup>6</sup> Expected performance result is not yet available. Results will be published in the Department of Health and Aged Care Annual Report 2024–25.

<sup>7</sup> Ibid.

<sup>8</sup> Expected performance result is not able to be assessed as data is not yet available to confirm if this target has been met or forecast that it will be met. Results will be published in the Department of Health and Aged Care Annual Report 2024–25.



<b>Program 4.1: Sport and Physical Activity</b>		
<b>Key Activity</b>	Develop and coordinate a strategic approach to whole-of-government support for the planning and delivery of major international sporting events hosted in Australia. <sup>9</sup>	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<b>4.1B</b> – Strategic coordination of Commonwealth responsibilities in relation to the planning and delivery of the following future international major sporting events in Australia.	Event planning: <ol style="list-style-type: none"> <li>VIRTUS World Athletics Championships 2025</li> <li>Canoe Slalom World Championships 2025</li> <li>Boccia World Challenger 2025</li> <li>Asian Football Confederation (AFC) Women's Asian Cup 2026</li> <li>Netball World Cup 2027</li> <li>Rugby World Cup 2027</li> <li>Women's Rugby World Cup 2029</li> <li>World Masters Games 2029</li> <li>Brisbane 2032 Olympic and Paralympic Games.</li> </ol> <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<b>4.1B</b> – Strategic coordination of Commonwealth responsibilities in relation to the planning and delivery of major international sporting events hosted in Australia.	Event delivery support: <ol style="list-style-type: none"> <li>VIRTUS World Athletics Championships 2025</li> <li>Canoe Slalom World Championships 2025</li> <li>Boccia World Challenger 2025</li> <li>Asian Football Confederation (AFC) Women's Asian Cup 2026</li> </ol> Event planning: <ol style="list-style-type: none"> <li>Netball World Cup 2027</li> <li>Rugby World Cup 2027</li> <li>Women's Rugby World Cup 2029</li> <li>World Masters Games 2029</li> <li>Brisbane 2032 Olympic and Paralympic Games.</li> </ol>
Forward Estimates 2026–29	As per 2025–26.	Event planning in 2026–27: <ol style="list-style-type: none"> <li>Netball World Cup 2027</li> <li>Rugby World Cup 2027</li> <li>Women's Rugby World Cup 2029</li> <li>World Masters Games 2029</li> <li>Brisbane 2032 Olympic and Paralympic Games.</li> </ol> Events for 2027–28: Event delivery support:

<sup>9</sup> Refers to updated key activities that will be reflected in the 2025–26 Corporate Plan.

		<p>a. Netball World Cup 2027</p> <p>b. Rugby World Cup 2027</p> <p>Event planning:</p> <p>c. Women’s Rugby World Cup 2029</p> <p>d. World Masters Games 2029</p> <p>e. Brisbane 2032 Olympic and Paralympic Games.</p> <p>Event planning in 2028–29:</p> <p>a. Women’s Rugby World Cup 2029</p> <p>b. World Masters Games 2029</p> <p>c. Brisbane 2032 Olympic and Paralympic Games.</p>
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Program 4.1: Sport and Physical Activity		
<b>Key Activity</b>	Deliver programs and projects to support safe sporting environments, participation in sport and physical activity, and athletes and para-athletes.	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	N/A <sup>10</sup>	N/A <sup>11</sup>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<b>4.1C – Programs and projects are delivered in accordance with grant guidelines and funding agreements.</b>	Program and project assurance activities are completed for: <ul style="list-style-type: none"> <li>• Play Our Way program</li> <li>• Water and Snow Safety Program</li> <li>• AIS Site Revitalisation.</li> </ul>
Forward Estimates 2026–29	As per 2025–26.	Program and project assurance activities are completed. <sup>12</sup>
Material changes to Program 4.1 resulting from 2025–26 Budget Measures: Nil		

<sup>10</sup> This is a new performance measure for 2025–26 therefore current year expected performance results are not available.

<sup>11</sup> Ibid.

<sup>12</sup> Programs to be confirmed each year based on funding allocation.

## 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

**Table 3.1.1: Estimates of Special Accounts Cash Flows and Balances**

		Opening balance 2025–26 2024–25	Other receipts 2025–26 2024–25	Appropriation receipts 2025–26 2024–25	Payments 2025–26 2024–25	Closing balance 2025–26 2024–25
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Departmental</b>						
Australian Industrial Chemicals Introduction Scheme	1	41,225 39,641	21,174 20,914	1,936 1,802	24,610 21,132	39,725 41,225
Office of the Gene Technology Regulator	1	10,693 10,693	139 139	8,173 8,114	8,312 8,253	10,693 10,693
Therapeutic Goods Administration	1	72,008 78,037	206,225 202,400	77,815 74,326	287,058 282,755	68,990 72,008
<b>Total Departmental</b>						
<b>2025–26 estimate</b>		<b>123,926</b>	<b>227,538</b>	<b>87,924</b>	<b>319,980</b>	<b>119,408</b>
<i>2024–25 estimated actual</i>		<i>128,371</i>	<i>223,453</i>	<i>84,242</i>	<i>312,140</i>	<i>123,926</i>

**Table 3.1.1: Estimates of Special Accounts Cash Flows and Balances (continued)**

		Opening balance 2025–26 2024–25	Other receipts 2025–26 2024–25	Appropriation receipts 2025–26 2024–25	Payments 2025–26 2024–25	Closing balance 2025–26 2024–25
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered</b>						
Australian Immunisation Register	1	8,177	3,853	7,133	9,819	9,344
		7,010	3,853	7,133	9,819	8,177
Biomedical Translation Fund	1	51,507	-	-	-	51,507
		51,507	-	-	-	51,507
Medical Research Future Fund	1	61,196	650,000	-	650,000	61,196
		61,196	650,000	-	650,000	61,196
Medicare Guarantee Fund	2	4,438,379	55,607,498	-	55,607,498	4,438,379
		5,240,726	51,312,830	-	52,115,177	4,438,379
Sport and Recreation	4	182	-	-	-	182
		182	-	-	-	182
<b>Total Administered</b>						
	<b>2025–26 estimate</b>	<b>4,507,934</b>	<b>56,261,351</b>	<b>7,133</b>	<b>56,267,317</b>	<b>4,509,101</b>
	<i>2024–25 estimated actual</i>	<i>5,309,114</i>	<i>51,966,683</i>	<i>7,133</i>	<i>52,774,996</i>	<i>4,507,934</i>
<b>Special Public Money</b>						
Services for Other Entities and Trust Moneys	various	613,068	21,499	12,052	27,026	619,593
		606,854	26,189	11,478	31,453	613,068
<b>Total Special Accounts</b>						
	<b>2025–26 estimate</b>	<b>5,244,928</b>	<b>56,510,388</b>	<b>107,109</b>	<b>56,614,323</b>	<b>5,248,102</b>
	<i>2024–25 estimated actual</i>	<i>6,044,339</i>	<i>52,216,325</i>	<i>102,853</i>	<i>53,118,589</i>	<i>5,244,928</i>

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

#### **Departmental**

The departmental budgeted financial statements for the Department of Health also include the departmental special accounts of the Therapeutic Goods Administration (TGA), the Office of Gene Technology Regulator (OGTR), and the Australian Industrial Chemicals Introduction Scheme (AICIS).

#### **Comprehensive Income Statement**

Increases in appropriation and expenses for 2024–25 reflect the impact of the additional funding due to government decisions since the 2024–25 Budget.

Revenues predominantly relate to the cost recovery operations of TGA and AICIS.

#### **Balance Sheet**

Assets and liabilities are anticipated to remain relatively stable across the forward years.

Accumulated deficits steadily increase over the forward estimates due to the Net Cash Appropriation Arrangements, under which Government no longer funds agencies for depreciation/amortisation expenses, but provides for a separate capital budget through equity appropriations.

#### **Cash Flow**

Cash flows are consistent with projected income and expenses, appropriations from Government, and expenditure on property, plant and equipment, and intangibles.

## **Administered**

### **Schedule of Budgeted Income and Expenses**

Revenue estimates include receipts into the Medicare Guarantee Fund and Medical Research Future Fund special accounts, medical indemnity levies and recoveries relating to pharmaceutical benefits, medical benefits and aged care.

Personal benefits relate primarily to pharmaceutical and medical benefits and the private health insurance rebate.

Subsidies mainly include payments for the ageing and aged care functions.

Write down and impairment of assets relate to the obsolescence and expiry of the National Medical Stockpile and COVID-19 vaccine inventory.

### **Schedule of Budgeted Assets and Liabilities**

The administered Schedule of Budgeted Assets and Liabilities reports estimates for the value of key administered assets, including notably the National Medical Stockpile and COVID-19 vaccine inventories and prepayments, investments in portfolio agencies and the Biomedical Translation Fund, PBS drugs recoveries receivable and cash held in special accounts.

The administered Schedule of Budgeted Assets and Liabilities also reports on key administered liabilities, including estimates for unpaid amounts relating to medical benefits, pharmaceutical benefits, and the private health insurance rebate, aged care subsidies and provisions for medical indemnity schemes.

The values of key administered assets and liabilities are budgeted to remain relatively stable over time.

### **Schedule of Administered Capital Budget**

Capital funding has been provided predominantly for purchases of personal protective equipment, masks, and vital medical equipment as well as replenishment of the National Medical Stockpile.

### **Cash Flows**

Cash flows are consistent with projected income and expenses, capital injections from Government and investments in inventory.

### 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	987,108	943,799	858,150	891,623	902,074
Supplier expenses	898,304	841,566	354,039	194,517	165,416
Depreciation and amortisation	107,692	96,193	93,564	92,229	90,804
Write down and impairment of assets	2,372	1,071	1,071	1,071	1,071
Interest on RoU	10,775	9,909	9,007	8,049	7,049
Other expenses	19	-	-	-	-
<b>Total expenses</b>	<b>2,006,270</b>	<b>1,892,538</b>	<b>1,315,831</b>	<b>1,187,489</b>	<b>1,166,414</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	246,638	250,776	255,647	256,234	256,837
Interest	-	-	2,068	2,068	2,068
Other revenue	1,847	1,847	1,847	1,847	1,847
<b>Total revenue</b>	<b>248,485</b>	<b>252,623</b>	<b>259,562</b>	<b>260,149</b>	<b>260,752</b>
<b>Gains</b>					
Other	945	953	953	953	953
<b>Total gains</b>	<b>945</b>	<b>953</b>	<b>953</b>	<b>953</b>	<b>953</b>
<b>Total own-source income</b>	<b>249,430</b>	<b>253,576</b>	<b>260,515</b>	<b>261,102</b>	<b>261,705</b>
<b>Net cost of (contribution by) services</b>	<b>1,756,840</b>	<b>1,638,962</b>	<b>1,055,316</b>	<b>926,387</b>	<b>904,709</b>
Revenue from Government	1,691,392	1,595,909	1,020,772	893,178	872,925
<b>Surplus (Deficit)</b>	<b>(65,448)</b>	<b>(43,053)</b>	<b>(34,544)</b>	<b>(33,209)</b>	<b>(31,784)</b>
<b>Surplus (Deficit) attributable to the Australian Government</b>	<b>(65,448)</b>	<b>(43,053)</b>	<b>(34,544)</b>	<b>(33,209)</b>	<b>(31,784)</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>(65,448)</b>	<b>(43,053)</b>	<b>(34,544)</b>	<b>(33,209)</b>	<b>(31,784)</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>(65,448)</b>	<b>(43,053)</b>	<b>(34,544)</b>	<b>(33,209)</b>	<b>(31,784)</b>
plus: non-appropriated expenses including depreciation/amortisation expenses	41,980	39,813	37,184	35,849	34,424
less: cost recovered depreciation					
AICIS	(3,084)	-	-	-	-
TGA	(5,971)	(5,971)	(5,971)	(5,971)	(5,971)
plus: depreciation/amortisation expenses for RoU assets	65,712	56,380	56,380	56,380	56,380
less: lease principal repayments	(60,799)	(53,049)	(53,049)	(53,049)	(53,049)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>(27,610)</b>	<b>(5,880)</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

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	135,486	131,057	128,928	126,799	124,670
Receivables	224,466	262,882	273,604	287,427	301,250
Other	34,965	11,965	11,965	11,965	11,965
<b>Total financial assets</b>	<b>394,917</b>	<b>405,904</b>	<b>414,497</b>	<b>426,191</b>	<b>437,885</b>
<b>Non-financial assets</b>					
Land and buildings	536,421	492,005	487,828	455,655	424,807
Plant and equipment	7,457	17,895	8,726	9,205	9,684
Intangibles	355,515	471,614	462,564	437,478	412,537
Other	43,193	37,034	37,748	38,462	39,176
<b>Total non-financial assets</b>	<b>942,586</b>	<b>1,018,548</b>	<b>996,866</b>	<b>940,800</b>	<b>886,204</b>
<b>Total assets</b>	<b>1,337,503</b>	<b>1,424,452</b>	<b>1,411,363</b>	<b>1,366,991</b>	<b>1,324,089</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Employees	28,474	30,902	33,330	35,758	38,186
Suppliers	116,978	116,978	116,978	116,978	116,978
Other payables	52,013	60,566	69,119	77,672	86,225
<b>Total payables</b>	<b>197,465</b>	<b>208,446</b>	<b>219,427</b>	<b>230,408</b>	<b>241,389</b>
<b>Interest bearing liabilities</b>					
Leases	519,993	478,444	436,895	395,346	353,797
<b>Total Interest bearing liabilities</b>	<b>519,993</b>	<b>478,444</b>	<b>436,895</b>	<b>395,346</b>	<b>353,797</b>
<b>Provisions</b>					
Employees	238,766	242,151	245,536	248,921	252,306
Other provisions	12,261	12,261	12,261	12,261	12,261
<b>Total provisions</b>	<b>251,027</b>	<b>254,412</b>	<b>257,797</b>	<b>261,182</b>	<b>264,567</b>
<b>Total liabilities</b>	<b>968,485</b>	<b>941,302</b>	<b>914,119</b>	<b>886,936</b>	<b>859,753</b>
<b>Net assets</b>	<b>369,018</b>	<b>483,150</b>	<b>497,244</b>	<b>480,055</b>	<b>464,336</b>
<b>EQUITY</b>					
Contributed equity	1,019,361	1,176,546	1,225,184	1,241,204	1,257,269
Reserves	40,981	40,981	40,981	40,981	40,981
Accumulated deficits	(691,324)	(734,377)	(768,921)	(802,130)	(833,914)
<b>Total equity</b>	<b>369,018</b>	<b>483,150</b>	<b>497,244</b>	<b>480,055</b>	<b>464,336</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

**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	(691,324)	40,981	1,019,361	<b>369,018</b>
Surplus (deficit) for the period	(43,053)	-	-	<b>(43,053)</b>
Equity injection – appropriations	-	-	141,628	<b>141,628</b>
Departmental Capital Budget	-	-	15,557	<b>15,557</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>(734,377)</b>	<b>40,981</b>	<b>1,176,546</b>	<b>483,150</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

**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	260,012	258,361	263,232	264,819	265,422
Appropriations	1,892,677	1,579,559	1,009,116	878,421	858,168
Interest	-	-	2,068	2,068	2,068
Net GST received	88,380	65,977	26,865	22,744	23,055
Other cash received	2,847	2,847	2,847	1,847	1,847
<b>Total cash received</b>	<b>2,243,916</b>	<b>1,906,744</b>	<b>1,304,128</b>	<b>1,169,899</b>	<b>1,150,560</b>
<b>Cash used</b>					
Employees	981,445	937,986	852,337	885,810	896,261
Suppliers	905,108	834,454	353,800	194,278	165,177
Net GST paid	88,218	65,977	26,865	22,744	23,055
Interest payments on lease liabilities	10,775	9,909	9,007	8,049	7,049
Cash to the Official Public Account	138,719	-	-	-	-
<b>Total cash used</b>	<b>2,124,265</b>	<b>1,848,326</b>	<b>1,242,009</b>	<b>1,110,881</b>	<b>1,091,542</b>
<b>Net cash from (or used by) operating activities</b>	<b>119,651</b>	<b>58,418</b>	<b>62,119</b>	<b>59,018</b>	<b>59,018</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	107,198	167,885	60,739	25,020	25,065
<b>Total cash used</b>	<b>107,198</b>	<b>167,885</b>	<b>60,739</b>	<b>25,020</b>	<b>25,065</b>
<b>Net cash from (or used by) investing activities</b>	<b>(107,198)</b>	<b>(167,885)</b>	<b>(60,739)</b>	<b>(25,020)</b>	<b>(25,065)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	22,446	142,530	36,280	3,517	3,391
Appropriations - DCB	21,455	15,557	13,260	13,405	13,576
<b>Total cash received</b>	<b>43,901</b>	<b>158,087</b>	<b>49,540</b>	<b>16,922</b>	<b>16,967</b>
<b>Cash used</b>					
Lease principal repayments	60,799	53,049	53,049	53,049	53,049
<b>Total cash used</b>	<b>60,799</b>	<b>53,049</b>	<b>53,049</b>	<b>53,049</b>	<b>53,049</b>
<b>Net cash from (or used by) financing activities</b>	<b>(16,896)</b>	<b>105,038</b>	<b>(3,509)</b>	<b>(36,127)</b>	<b>(36,082)</b>
<b>Net increase (or decrease) in cash held</b>	<b>(4,443)</b>	<b>(4,429)</b>	<b>(2,129)</b>	<b>(2,129)</b>	<b>(2,129)</b>
Cash and cash equivalents at the beginning of the reporting period	139,929	135,486	131,057	128,928	126,799
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>135,486</b>	<b>131,057</b>	<b>128,928</b>	<b>126,799</b>	<b>124,670</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

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
<b>CAPITAL APPROPRIATIONS</b>					
Equity injections - Bill 2	21,545	141,628	35,378	2,615	2,489
Capital budget - Bill 1 (DCB)	21,455	15,557	13,260	13,405	13,576
<b>Total capital appropriations</b>	<b>43,000</b>	<b>157,185</b>	<b>48,638</b>	<b>16,020</b>	<b>16,065</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	43,000	157,185	48,638	16,020	16,065
<b>Total items</b>	<b>43,000</b>	<b>157,185</b>	<b>48,638</b>	<b>16,020</b>	<b>16,065</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations - equity injection <sup>(a)</sup>	80,953	141,028	38,479	2,615	2,489
Funded by capital appropriation - DCB <sup>(b)</sup>	21,455	15,557	13,260	13,405	13,576
Funded internally from departmental resources	4,790	11,300	9,000	9,000	9,000
<b>Total acquisitions of non-financial assets</b>	<b>107,198</b>	<b>167,885</b>	<b>60,739</b>	<b>25,020</b>	<b>25,065</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	107,198	167,885	60,739	25,020	25,065
<b>Total cash used to acquire assets</b>	<b>107,198</b>	<b>167,885</b>	<b>60,739</b>	<b>25,020</b>	<b>25,065</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

DCB = Departmental Capital Budget

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

<sup>(b)</sup> 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
<b>As at 1 July 2025</b>				
Gross book value	113,679	11,565	714,457	<b>839,701</b>
Gross book value – RoU	743,981	526	-	<b>744,507</b>
Accumulated depreciation/amortisation and impairment	(24,912)	(4,172)	(358,942)	<b>(388,026)</b>
Accumulated depreciation/amortisation and impairment – RoU	(296,327)	(462)	-	<b>(296,789)</b>
<b>Opening net book balance</b>	<b>536,421</b>	<b>7,457</b>	<b>355,515</b>	<b>899,393</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase – appropriation equity <sup>(a)</sup>	-	-	141,028	<b>141,028</b>
By purchase – appropriation ordinary annual services <sup>(b)</sup>	-	9,000	6,557	<b>15,557</b>
By purchase – internal resources	-	2,500	8,800	<b>11,300</b>
By purchase – RoU	11,394	106	-	<b>11,500</b>
From acquisition of entities or operations (including restructuring)	-	-	-	-
From acquisition of entities or operations (including restructuring) – RoU	-	-	-	-
<b>Total additions</b>	<b>11,394</b>	<b>11,606</b>	<b>156,385</b>	<b>179,385</b>
<b>Other movements</b>				
Depreciation/amortisation expense	1,575	(1,102)	(40,286)	<b>(39,813)</b>
Depreciation/amortisation expense – RoU	(56,314)	(66)	-	<b>(56,380)</b>
Revaluations	(1,071)	-	-	<b>(1,071)</b>
From acquisition of entities or operations (including restructuring)	-	-	-	-
From acquisition of entities or operations (including restructuring) – RoU	-	-	-	-
<b>Total other movements</b>	<b>(55,810)</b>	<b>(1,168)</b>	<b>(40,286)</b>	<b>(97,264)</b>
<b>As at 30 June 2026</b>				
Gross book value	112,608	23,065	870,842	<b>1,006,515</b>
Gross book value – RoU	755,375	632	-	<b>756,007</b>
Accumulated depreciation/amortisation and impairment	(23,337)	(5,274)	(399,228)	<b>(427,839)</b>
Accumulated depreciation/amortisation and impairment – RoU	(352,641)	(528)	-	<b>(353,169)</b>
<b>Closing net book balance</b>	<b>492,005</b>	<b>17,895</b>	<b>471,614</b>	<b>981,514</b>

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

<sup>(a)</sup> 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024–2025, including Collection Development Acquisition Budgets (CDABs).

<sup>(b)</sup> 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024–2025 for depreciation/amortisation expenses, DCBs or other operational expenses.

**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
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	4,342,293	4,629,399	4,103,535	4,122,576	4,467,281
Subsidies	24,628,358	27,166,787	29,455,545	31,908,939	34,391,270
Personal benefits	70,156,972	74,468,867	77,375,556	78,709,582	81,006,586
Grants	12,690,391	13,474,943	13,203,499	13,059,307	13,369,314
Write down and impairment of assets	514,303	16,529	16,529	16,529	16,529
Corporate Commonwealth entities	790,497	806,112	389,785	381,596	387,180
Depreciation and amortisation	1,442	16	-	-	-
Other expenses	336,906	7,133	7,133	7,133	7,133
<b>Total expenses administered on behalf of Government</b>	<b>113,461,162</b>	<b>120,569,786</b>	<b>124,551,582</b>	<b>128,205,662</b>	<b>133,645,293</b>
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Taxation revenue</b>					
Other taxes	33,012	36,367	39,451	42,736	46,062
<b>Total taxation revenue</b>	<b>33,012</b>	<b>36,367</b>	<b>39,451</b>	<b>42,736</b>	<b>46,062</b>
<b>Non-taxation revenue</b>					
Interest	9,499	8,617	7,849	7,021	6,463
Special account transfers	51,962,830	56,257,498	58,340,310	60,259,243	61,894,685
Recoveries	7,099,739	7,383,255	7,333,578	7,356,338	7,461,903
Other revenue	454,634	437,405	409,080	385,047	361,742
<b>Total non-taxation revenue</b>	<b>59,526,702</b>	<b>64,086,775</b>	<b>66,090,817</b>	<b>68,007,649</b>	<b>69,724,793</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>59,559,714</b>	<b>64,123,142</b>	<b>66,130,268</b>	<b>68,050,385</b>	<b>69,770,855</b>
<b>Gains</b>					
Other gains	-	-	-	-	-
<b>Total gains administered on behalf of Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total revenue administered on behalf of Government</b>	<b>59,559,714</b>	<b>64,123,142</b>	<b>66,130,268</b>	<b>68,050,385</b>	<b>69,770,855</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

**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
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	5,308,736	5,308,736	5,308,736	5,308,736	5,308,736
Receivables	2,317,300	2,106,097	1,922,351	1,833,202	1,815,868
Investments	897,636	1,079,962	1,141,116	1,143,353	1,145,619
<b>Total financial assets</b>	<b>8,523,672</b>	<b>8,494,795</b>	<b>8,372,203</b>	<b>8,285,291</b>	<b>8,270,223</b>
<b>Non-financial assets</b>					
Plant and equipment	16	-	-	-	-
Inventories	224,998	343,747	327,218	310,689	294,160
Prepayments	1,040,694	1,040,694	1,040,694	1,040,694	1,040,694
<b>Total non-financial assets</b>	<b>1,265,708</b>	<b>1,384,441</b>	<b>1,367,912</b>	<b>1,351,383</b>	<b>1,334,854</b>
<b>Total assets administered on behalf of Government</b>	<b>9,789,380</b>	<b>9,879,236</b>	<b>9,740,115</b>	<b>9,636,674</b>	<b>9,605,077</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Payables</b>					
Suppliers	216,217	217,897	219,577	221,257	222,937
Subsidies	109,249	109,249	109,249	109,249	109,249
Personal benefits	2,182,813	2,097,519	3,271,032	4,614,781	4,916,837
Grants	559,793	559,794	559,795	559,796	559,797
<b>Total payables</b>	<b>3,068,072</b>	<b>2,984,459</b>	<b>4,159,653</b>	<b>5,505,083</b>	<b>5,808,820</b>
<b>Provisions</b>					
Personal benefits	1,204,819	1,204,819	1,204,819	1,204,819	1,204,819
Subsidies	609,055	623,959	656,403	699,762	807,510
<b>Total payables</b>	<b>1,813,874</b>	<b>1,828,778</b>	<b>1,861,222</b>	<b>1,904,581</b>	<b>2,012,329</b>
<b>Total liabilities administered on behalf of Government</b>	<b>4,881,946</b>	<b>4,813,237</b>	<b>6,020,875</b>	<b>7,409,664</b>	<b>7,821,149</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

**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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Interest	5,689	4,984	4,421	3,950	3,520
Taxes	33,012	36,367	39,451	42,736	46,062
GST received	923,877	977,069	989,374	1,071,233	1,156,763
Special account receipts	51,962,830	56,257,498	58,340,310	60,259,243	61,894,685
Other receipts	7,548,253	8,014,197	7,909,737	7,815,606	7,826,661
<b>Total cash received</b>	<b>60,473,661</b>	<b>65,290,115</b>	<b>67,283,293</b>	<b>69,192,768</b>	<b>70,927,691</b>
<b>Cash used</b>					
Grants	13,614,272	14,452,287	14,193,078	13,059,651	13,369,313
Subsidies	24,668,260	27,222,726	29,505,618	31,934,811	34,362,936
Personal benefits	69,740,173	74,554,161	76,202,043	77,365,833	80,704,530
Suppliers	4,475,663	4,699,011	4,026,265	5,129,686	5,550,083
Corporate entities	790,497	806,112	389,785	381,596	387,180
Other payments	-	-	-	-	-
<b>Total cash used</b>	<b>113,288,865</b>	<b>121,734,297</b>	<b>124,316,789</b>	<b>127,871,577</b>	<b>134,374,042</b>
<b>Net cash from (or used by) operating activities</b>	<b>(52,815,204)</b>	<b>(56,444,182)</b>	<b>(57,033,496)</b>	<b>(58,678,809)</b>	<b>(63,446,351)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Repayment of advances and loans	37,484	21,299	20,095	17,999	17,261
<b>Total cash received</b>	<b>37,484</b>	<b>21,299</b>	<b>20,095</b>	<b>17,999</b>	<b>17,261</b>
<b>Cash used</b>					
Advances made	2,942	-	-	-	-
Equity injections to corporate Commonwealth entities	75,906	182,326	61,154	2,237	2,266
Purchase of investments	-	-	-	-	-
<b>Total cash used</b>	<b>78,848</b>	<b>182,326</b>	<b>61,154</b>	<b>2,237</b>	<b>2,266</b>
<b>Net cash from (or used by) investing activities</b>	<b>(41,364)</b>	<b>(161,027)</b>	<b>(41,059)</b>	<b>15,762</b>	<b>14,995</b>



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

	2023–24 Estimated actual \$'000	2024–25 Budget \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Other	14,628	-	-	-	-
<b>Total cash used</b>	<b>14,628</b>	-	-	-	-
<b>Net cash from (or used by) financing activities</b>	<b>(14,628)</b>	-	-	-	-
<b>Net increase (or decrease) in cash held</b>	<b>(52,871,196)</b>	<b>(56,605,209)</b>	<b>(57,074,555)</b>	<b>(58,663,047)</b>	<b>(63,431,356)</b>
Cash at beginning of reporting period	6,111,081	5,308,736	5,308,736	5,308,736	5,308,736
Cash from the OPA for:					
- appropriations	60,384,076	65,172,940	65,916,541	67,528,495	72,309,988
- capital injections	137,950	299,364	55,515	-	-
- Corporate entity capital	75,906	182,326	61,154	2,237	2,266
- GST appropriations	923,877	977,069	989,374	1,071,233	1,156,763
Cash to the OPA for:					
- return of GST	(923,877)	(977,069)	(989,374)	(1,071,233)	(1,156,763)
- other	(8,529,081)	(9,049,421)	(8,958,655)	(8,867,685)	(8,880,898)
<b>Cash at end of reporting period</b>	<b>5,308,736</b>	<b>5,308,736</b>	<b>5,308,736</b>	<b>5,308,736</b>	<b>5,308,736</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

OPA = Official Public Account

**Table 3.10: Schedule of administered 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>					
Administered assets	100,213	299,364	55,515	-	-
<b>Total capital appropriations</b>	<b>100,213</b>	<b>299,364</b>	<b>55,515</b>	-	-
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	100,213	299,364	55,515	-	-
Other	-	-	-	-	-
<b>Total items</b>	<b>100,213</b>	<b>299,364</b>	<b>55,515</b>	-	-
<b>ACQUISITION OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations	10,579	20,763	-	-	-
<b>Total acquisition of non-financial assets</b>	<b>10,579</b>	<b>20,763</b>	-	-	-

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

**Table 3.11: Statement of administered asset movements (Budget year 2025–26)**

	Infrastructure, plant and equipment \$'000	Total \$'000
<b>As at 1 July 2025</b>		
Gross book value	8,555	8,555
Accumulated depreciation/amortisation and impairment	(8,539)	(8,539)
<b>Opening net book balance</b>	<b>16</b>	<b>16</b>
<b>CAPITAL ASSET ADDITIONS</b>		
<b>Estimated expenditure on new or replacement assets</b>		
By purchase - appropriation equity	-	-
<b>Total additions</b>	<b>-</b>	<b>-</b>
<b>Other movements</b>		
Depreciation/amortisation expense	(16)	(16)
<b>Total other movements</b>	<b>(16)</b>	<b>(16)</b>
<b>As at 30 June 2026</b>		
Gross book value	8,555	8,555
Accumulated depreciation/amortisation and impairment	(8,555)	(8,555)
<b>Closing net book balance</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2024–25 Additional Estimates figures.

RoU = Right-of-Use asset



# **Aged Care Quality and Safety Commission**

## **Entity resources and planned performance**



# Aged Care Quality and Safety Commission

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# Aged Care Quality and Safety Commission

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Aged Care Quality and Safety Commission (ACQSC) is the national regulator of Commonwealth subsidised aged care services. The ACQSC's primary purpose is to uphold rights, and protect and enhance the safety, health, wellbeing and quality of life of older people in Australia receiving Commonwealth-funded aged care services.

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

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

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

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



## 1.2 Entity resource statement

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

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

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

**Table 1.1: ACQSC resource statement – Budget estimates for 2025–26 as at Budget March 2025**

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

All figures are GST exclusive.

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

<sup>(b)</sup> Excludes \$11.2 million subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

<sup>(c)</sup> Estimated retained revenue receipts under section 74 of the PGPA Act.

<sup>(d)</sup> Departmental Capital Budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 within this chapter for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

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

### 1.3 Budget measures

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

**Table 1.2: ACQSC 2025–26 Budget measures**

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

Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
<b>Implementation of Aged Care Reforms <sup>(a)</sup></b>					
Aged Care Quality and Safety Commission					
Departmental payments 1.1	-	116,112	-	-	-
<b>Total payments</b>	-	<b>116,112</b>	-	-	-
<i>Related receipts</i>		<i>27,701</i>			
<b>Savings from External Labour - further extension <sup>(a)</sup></b>					
Aged Care Quality and Safety Commission					
Departmental payments 1.1	-			-	(1,067)
<b>Total payments</b>	-	-	-	-	<b>(1,067)</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> ACQSC is not the lead entity for this measure. ACQSC impacts only are shown in this table.

## Section 2: Outcomes and planned performance

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

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

### Note:

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

The most recent Corporate Plan for ACQSC can be found at:  
[www.agedcarequality.gov.au/about-us/corporate-documents#corporate-plans](http://www.agedcarequality.gov.au/about-us/corporate-documents#corporate-plans)

The most recent Annual Performance Statements can be found at:  
[www.agedcarequality.gov.au/about-us/corporate-documents#annual-reports](http://www.agedcarequality.gov.au/about-us/corporate-documents#annual-reports)

### 2.1 Budgeted expenses and performance for Outcome 1

#### Outcome 1

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

#### Program contributing to Outcome 1

##### Program 1.1: Quality Aged Care Services

## Linked programs

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Department of Health and Aged Care</b>
<b>Program 3.3: Aged Care Quality</b>
The Department of Health and Aged Care has policy responsibility for ageing and aged care, including the regulatory framework.

### Budgeted expenses for Outcome 1

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

**Table 2.1.1: Budgeted expenses for Outcome 1**

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

<sup>(a)</sup> Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1), Supply Bill (No. 1)' and 'Revenue from independent sources (s74)'.

<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**

<b>Outcome 1</b>	
Uphold rights, and protect and enhance the safety, health, wellbeing and quality of life of older people in Australia receiving Commonwealth-funded aged care services, including through effective engagement with older people, regulation and education of aged care providers and workers, and independent and accessible resolution of complaints about aged care services.	
<b>Program 1.1: Quality Aged Care Services</b>	
Uphold rights, and protect and enhance the safety, health, wellbeing and quality of life of older people in Australia receiving Commonwealth funded aged care services and build confidence and trust in the provision of aged care services. Empower older people to exercise their rights when accessing, or seeking to access, Commonwealth-funded aged care services and support them to live active, self-determined and meaningful lives as they age.	
<b>Key Activities</b>	<ol style="list-style-type: none"> <li>1. Uplift the quality and safety of aged care services through active engagement with, and education of, older people, aged care providers, workers and the sector.</li> <li>2. Register entities to deliver Commonwealth-funded aged care services, monitor their ongoing suitability to be a registered provider, and manage the process for renewal, variation and/or revocation of registration.<sup>1</sup></li> <li>3. Undertake risk-based regulation and effective complaints management, to protect, safeguard and uphold the rights of older people receiving care.<sup>2</sup></li> <li>4. Hold providers accountable for high-quality care, and deter poor performance through monitoring, compliance and enforcement activities.</li> </ol>

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

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

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

Program 1.1: Quality Aged Care Services		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Protect and improve the quality, safety and experience of older people receiving care through an efficient and effective complaints handling service, management of serious incidents, and the processing of provider reporting and notifications.	The ACSQC expects that: <ul style="list-style-type: none"> <li>78% of complaints are resolved within published service standards.</li> <li>93% of enquiries are responded to within published service standards.</li> <li>72% of complainant and provider survey responses have an overall rating of satisfied or higher with the complaints process in line with published service standards.</li> <li>78% of complaints finalised achieve a positive outcome for older people.</li> </ul> <b>On track</b>
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	Protect and improve the care quality, safety and experience of older people receiving care through an efficient and effective complaint-handling service and the processing of provider reporting and notifications, including serious incident notifications.	80% of complaints are resolved within published service standards. 80% of enquiries are responded to within published service standards. 65% of complainant and provider survey responses have an overall rating of satisfied or higher with the complaints process in line with published service standards. 80% of complaints finalised achieve a positive outcome for older people.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

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

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025–26 Budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.1 Differences between entity resourcing and financial statements

This section is not applicable to the ACQSC.

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

##### Departmental Resources

###### Comprehensive Income Statement

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

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

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

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

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

###### Balance Sheet

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

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

Remaining assets and liabilities are anticipated to remain relatively stable across the forward estimate years.

Accumulated deficits steadily increase over the forward estimates due to the Net Cash Appropriation Arrangements, under which Government no longer funds agencies for



depreciation and amortisation expenses, but provides for a separate capital budget through equity appropriations

**Cashflow**

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

**Administered****Schedule of Budgeted Income and Expenses**

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

### 3.2. Budgeted financial statements tables

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	215,391	264,701	173,374	174,304	178,009
Supplier expenses	117,327	119,986	23,235	19,306	18,210
Depreciation and amortisation	11,431	12,352	14,631	12,497	12,915
Interest on RoU	664	606	582	590	599
Other expenses	-	-	-	-	-
<b>Total expenses</b>	<b>344,813</b>	<b>397,645</b>	<b>211,822</b>	<b>206,697</b>	<b>209,733</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	14,854	-	16,014	16,015	16,015
<b>Total revenue</b>	<b>14,854</b>	<b>-</b>	<b>16,014</b>	<b>16,015</b>	<b>16,015</b>
<b>Gains</b>					
Other	70	70	70	70	70
<b>Total gains</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>
<b>Total own-source income</b>	<b>14,924</b>	<b>70</b>	<b>16,084</b>	<b>16,085</b>	<b>16,085</b>
<b>Net cost of (contribution by) services</b>	<b>329,889</b>	<b>397,575</b>	<b>195,738</b>	<b>190,612</b>	<b>193,648</b>
Revenue from Government	314,316	337,055	187,088	184,105	188,381
<b>Surplus (Deficit)</b>	<b>(15,573)</b>	<b>(60,520)</b>	<b>(8,650)</b>	<b>(6,507)</b>	<b>(5,267)</b>
<b>Surplus (Deficit) attributable to the Australian Government</b>	<b>(15,573)</b>	<b>(60,520)</b>	<b>(8,650)</b>	<b>(6,507)</b>	<b>(5,267)</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>(15,573)</b>	<b>(60,520)</b>	<b>(8,650)</b>	<b>(6,507)</b>	<b>(5,267)</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>(15,573)</b>	<b>(60,520)</b>	<b>(8,650)</b>	<b>(6,507)</b>	<b>(5,267)</b>
plus: non-appropriated expenses depreciation/amortisation expenses	4,505	4,829	5,441	3,307	5,283
plus: depreciation/amortisation expenses for RoU assets	6,926	7,523	9,190	9,190	7,632
less: lease principal repayments	(5,633)	(5,793)	(5,981)	(5,990)	(7,648)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>(9,775)</b>	<b>(53,961)</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	2,300	4,311	5,046	5,333	4,315
Receivables	120,048	65,943	66,056	65,766	53,394
<b>Total financial assets</b>	<b>122,348</b>	<b>70,254</b>	<b>71,102</b>	<b>71,099</b>	<b>57,709</b>
<b>Non-financial assets</b>					
Land and buildings	25,629	20,038	19,252	8,729	18,016
Property, plant and equipment	10,251	8,365	5,921	5,935	5,563
Intangibles	154	200	196	197	198
Other	3,163	3,163	3,163	3,230	3,700
<b>Total non-financial assets</b>	<b>39,197</b>	<b>31,766</b>	<b>28,532</b>	<b>18,091</b>	<b>27,477</b>
<b>Total assets</b>	<b>161,545</b>	<b>102,020</b>	<b>99,634</b>	<b>89,190</b>	<b>85,186</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	15,286	14,741	15,798	15,700	12,198
Other payables	4,060	5,251	5,945	5,396	4,972
<b>Total payables</b>	<b>19,346</b>	<b>19,992</b>	<b>21,743</b>	<b>21,096</b>	<b>17,170</b>
<b>Interest bearing liabilities</b>					
Leases	26,993	24,185	26,541	20,551	22,999
<b>Total interest bearing liabilities</b>	<b>26,993</b>	<b>24,185</b>	<b>26,541</b>	<b>20,551</b>	<b>22,999</b>
<b>Provisions</b>					
Employees	31,505	32,726	32,915	33,626	34,332
Other provisions	181	126	126	126	126
<b>Total provisions</b>	<b>31,686</b>	<b>32,852</b>	<b>33,041</b>	<b>33,752</b>	<b>34,458</b>
<b>Total liabilities</b>	<b>78,025</b>	<b>77,029</b>	<b>81,325</b>	<b>75,399</b>	<b>74,627</b>
<b>Net assets</b>	<b>83,520</b>	<b>24,991</b>	<b>18,309</b>	<b>13,791</b>	<b>10,559</b>
<b>EQUITY</b>					
Contributed equity	28,621	30,612	32,580	34,569	36,604
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	54,899	(5,621)	(14,271)	(20,778)	(26,045)
<b>Total equity</b>	<b>83,520</b>	<b>24,991</b>	<b>18,309</b>	<b>13,791</b>	<b>10,559</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	54,899	-	28,621	<b>83,520</b>
Surplus (deficit) for the period	(60,520)	-	-	<b>(60,520)</b>
Equity injection - Bill 2	-	-	50	<b>50</b>
Capital budget - Bill 1 (DCB)	-	-	1,941	<b>1,941</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>(5,621)</b>	-	<b>30,612</b>	<b>24,991</b>

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

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

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

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

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

RoU = Right-of-Use asset

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

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



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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Non-taxation</b>					
Other non-tax revenue	-	43,851	-	-	-
<b>Total non-taxation revenue</b>	-	<b>43,851</b>	-	-	-
<b>Total revenues administered on behalf of Government</b>	-	<b>43,851</b>	-	-	-
<b>Total income administered on behalf of Government</b>	-	<b>43,851</b>	-	-	-

Prepared on Australian Accounting Standards basis.

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

This section is not applicable to the ACQSC.

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sale of goods and services	-	43,851	-	-	-
<b>Total cash received</b>	-	<b>43,851</b>	-	-	-
<b>Net cash from (or used by) operating activities</b>	-	<b>(43,851)</b>	-	-	-
<b>Net increase (or decrease) in cash held</b>	-	<b>(43,851)</b>	-	-	-
Cash at beginning of reporting period	-	-	-	-	-
Cash to the OPA					
- return of GST	-	43,851	-	-	-
- other	-	-	-	-	-
<b>Cash at end of reporting period</b>	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

# **Australian Commission on Safety and Quality in Health Care**

## **Entity resources and planned performance**



# Australian Commission on Safety and Quality in Health Care

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# Australian Commission on Safety and Quality in Health Care

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement<sup>1</sup>

The Australian Commission on Safety and Quality in Health Care (ACSQHC) supports the Australian Government to improve the long-term sustainability, quality and safety of Australia's health care system.

The ACSQHC was established by the Council of Australian Governments to lead and coordinate national improvements in health care safety and quality based on best available evidence. This includes providing strategic advice to health ministers on driving the delivery of high-value health care and making recommendations about priority areas for national action.

The ACSQHC works in partnership with state and territory governments, patients, health professionals, health service managers, policy makers, and healthcare organisations to achieve a sustainable, safe and high-quality health system.

The ACSQHC focuses on 4 priority areas:

- Safe delivery of health care: Clinical governance, systems, processes and standards ensure patients, consumers and staff are safe from harm in all places where health care is delivered.
- Partnering with consumers: Patients, carers and the community are engaged in understanding and improving health care for all.
- Partnering with healthcare professionals: Healthcare professionals, organisations and providers are engaged and supported to deliver safe and high-quality care.
- Quality, value and outcomes: Evidence-based tools, guidance and technology are used to inform the delivery of safe and high-quality care that is integrated, coordinated and person-centred.

During 2025–26, the ACSQHC will continue to focus its efforts in areas that can be advanced through national action. This will include a continued strong focus on the implementation and review of the second edition of the National Safety and Quality Health Service Standards<sup>2</sup> and undertaking development of the third edition of the National Safety and Quality Health Service Standards. It will also include continued examination of variation in health care and opportunities to advance patient outcomes by improving the quality, value and appropriateness of care.

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<sup>1</sup> For more information about the strategic direction of the ACSQHC, refer to the current Corporate Plan, available at: [www.safetyandquality.gov.au/about-us/corporate-plan](http://www.safetyandquality.gov.au/about-us/corporate-plan)

<sup>2</sup> Available at: [www.safetyandquality.gov.au/publications-and-resources/resource-library/national-safety-and-quality-health-service-standards-second-edition](http://www.safetyandquality.gov.au/publications-and-resources/resource-library/national-safety-and-quality-health-service-standards-second-edition)

The ACSQHC will also continue management and delivery of a range of quality use of medicines functions under the revised Quality Use of Diagnostics, Therapeutics and Pathology Program.

The roles and responsibilities of the ACSQHC are set out in the *National Health Reform Act 2011*. The ACSQHC 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: ACSQHC 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>	19,588	19,457
<b>Funds from Government</b>		
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Outcome 1	-	-
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	22,663	22,947
Amounts from other entities	-	-
<b>Total amounts received from related entities</b>	<b>22,663</b>	<b>22,947</b>
<b>Total funds from Government</b>	<b>22,663</b>	<b>22,947</b>
<b>Funds from other sources</b>		
State Government contributions	9,485	9,213
Interest	1,050	950
<b>Total funds from other sources</b>	<b>10,535</b>	<b>10,163</b>
<b>Total net resourcing for ACSQHC</b>	<b>52,786</b>	<b>52,567</b>
	<b>2024–25</b>	<b>2025–26</b>
<b>Average staffing level (number)</b>	143	153

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**

This section is not applicable to the ACSQHC.

## 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 ACSQHC can be found at:  
[www.safetyandquality.gov.au/about-us/corporate-reports/corporate-plan](http://www.safetyandquality.gov.au/about-us/corporate-reports/corporate-plan)

The most recent Annual Performance Statements can be found at:  
[www.safetyandquality.gov.au/about-us/corporate-reports/annual-reports](http://www.safetyandquality.gov.au/about-us/corporate-reports/annual-reports)

### 2.1 Budgeted expenses and performance for Outcome 1

#### Outcome 1

Improved safety and quality in health care across the health system, including through the development, support for implementation, and monitoring of national clinical safety and quality guidelines and standards.

#### Program contributing to Outcome 1

##### Program 1.1: Safety and Quality in Health Care

**Linked programs**

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Australian Institute of Health and Welfare (AIHW)<sup>3</sup></b>
<b>Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community</b> AIHW works closely with the ACSQHC regarding the measurement and analysis of information related to safety and quality in health care.
<b>Department of Health and Aged Care</b>
<b>Program 1.1: Health Research, Coordination and Access</b> The Department of Health and Aged Care has policy responsibility for the improvement of the long term capacity, quality and safety of Australia’s health care system.
<b>Independent Health and Aged Care Pricing Authority (IHACPA)<sup>4</sup></b>
<b>Program 1.1: Development of pricing advice and annual determinations</b> IHACPA works with the ACSQHC to ensure that pricing and performance measures for public hospitals are complementary and facilitate a strong national framework for the delivery of public hospital services.
<b>National Blood Authority<sup>5</sup></b>
<b>Program 1.1: National Blood Agreement Management</b> The National Blood Authority works closely with the ACSQHC in relation to the Blood Management Standard within the National Safety and Quality Health Service Standards.
<b>Australian Digital Health Agency<sup>6</sup></b>
<b>Program 1.1: Digital Health</b> The Australian Digital Health Agency works closely with the ACSQHC in relation to clinical governance and the safety and quality of digital health care.

<sup>3</sup> Refer to the AIHW chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity.

<sup>4</sup> Refer to the IHACPA chapter in these PB Statements for further information on the work of this entity.

<sup>5</sup> Refer to the National Blood Authority chapter in these PB Statements for further information on the work of this entity.

<sup>6</sup> Refer to the Australian Digital Health Agency chapter in these PB 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
<b>Program 1.1: Safety and Quality in Health Care</b>					
Revenue from Government					
Amounts from the Portfolio Department	24,963	22,947	22,499	22,894	23,301
Amounts from other Government entities	-	-	-	-	-
Revenues from independent sources	10,535	10,163	10,489	10,774	11,067
Operating deficit (surplus)	(259)	(372)	231	186	60
<b>Total for Program 1.1</b>	<b>35,239</b>	<b>32,738</b>	<b>33,219</b>	<b>33,854</b>	<b>34,428</b>
<b>Total expenses for Outcome 1</b>	<b>35,239</b>	<b>32,738</b>	<b>33,219</b>	<b>33,854</b>	<b>34,428</b>

	2024–25	2025–26
<b>Average staffing level (number)</b>	143	153

## 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>Improved safety and quality in health care across the health system, including through the development, support for implementation, and monitoring of national clinical safety and quality guidelines and standards.</p>	
<p><b>Program 1.1: Safety and Quality in Health Care</b></p> <p>Lead and coordinate national improvements in safety and quality in health care. Contribute to better health outcomes and experiences for patients and communities across Australia through the development of standards, guidelines and indicators relating to health care safety and quality. In partnership with state and territory governments, patients, clinicians, health service managers, policy makers and health care organisations, work to achieve a sustainable, safe and high quality health system.</p>	
<p><b>Key Activities</b></p>	<ul style="list-style-type: none"> <li>• Priority 1: Safe delivery of care. Manage and maintain the National Safety and Quality Health Service (NSQHS) Standards, and nationally coordinate assessment of health services to the NSQHS Standards. Support action to address healthcare associated infections and antimicrobial resistance, digital health safety, and safety in primary and acute health care.</li> <li>• Priority 2: Partnering with consumers. Support better partnerships and communication with patients and communities, including a focus on First Nations health, and measurement of patient experience and outcomes.<sup>7</sup></li> <li>• Priority 3: Partnering with healthcare professionals. Develop clinical measures to support safety and quality improvement, including through development of a safety and quality measurement framework, informing pricing and funding models, and clinical quality registries.<sup>8</sup></li> <li>• Priority 4: Quality, value and outcomes. Improve understanding of health care variation, appropriate care and patient safety evidence and practice.</li> </ul>

<sup>7</sup> Refers to updated key activities that will be reflected in the ACSQHC 2025–26 Corporate Plan.

<sup>8</sup> Ibid.

<b>Program 1.1: Safety and Quality in Health Care</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Implement National Safety and Quality Health Service (NSQHS) Standards and coordinate the Australian Health Service Safety and Quality Accreditation Scheme, whilst supporting health services, health professionals, patients, and consumers to form effective partnerships.	<p>Hospitals and day procedure services were assessed against the NSQHS Standards.</p> <p>More than 5 publications were released to support implementation of the NSQHS Standards including on hand hygiene, ambulance services, reprocessing reusable medical devices and comprehensive care.</p> <p>Eight accrediting agencies were approved to assess at least one of the six sets of national safety and quality standards.</p> <p>More than 5 publications were released providing guidance on forming effective partnerships including fact sheets on health care of people with intellectual disability, and webinars and newsletters on delivering person-centred care.</p> <p><b>Achieved</b></p>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	<p>Hospitals and day procedure services are assessed against the NSQHS Standards.</p> <p>Develop 5 publications or other resources to provide guidance to support implementation of the second edition of the NSQHS Standards.</p> <p>Accrediting agencies are approved to assess to the NSQHS Standards.</p> <p>Develop 5 publications or other resources to provide guidance to health services, health professionals and consumers about forming effective partnerships.</p>
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

<b>Program 1.1: Safety and Quality in Health Care</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Examine healthcare variation and work to reduce unwarranted variation to improve quality and appropriateness of care for all Australians.	<p>The Atlas Chronic Obstructive Pulmonary Disease Focus Report is due for release by June 2025.</p> <p>The Chronic Obstructive Pulmonary Disease Clinical Care Standard was published.</p> <p>Development of an Emergency Laparotomy Clinical Care Standard commenced.</p> <p>The review of the Osteoarthritis of the Knee Clinical Care Standard was finalised, and review of Colonoscopy and Acute Stroke Clinical Care Standards commenced.</p> <p><b>Achieved</b></p>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	<p>Produce a rolling program of reports and guidance with time series data on healthcare variation in Australia.</p> <p>Produce clinical care standards and other resources focusing on high-impact, high-burden and high-variation areas of clinical care.</p> <p>Review and revise previously released clinical care standards.</p>
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

<b>Program 1.1: Safety and Quality in Health Care</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Evaluate to improve stakeholders' experience of working with the ACSQHC.	Systems and processes to evaluate and improve stakeholder consultation and advisory processes are being used. The annual stakeholder engagement improvement workshop is scheduled for April 2025. A stakeholder engagement framework and additional tools were developed. <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	Use/maintain systems and processes to evaluate and improve stakeholder consultation and advisory mechanisms.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.



Program 1.1: Safety and Quality in Health Care		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Identify, specify and refine clinical and patient reported measures and safety and quality indicators to enable health services to monitor and improve the safety and quality of care.	<p>Continued activity to support measurement of the clinical care standards and safety culture including:</p> <ul style="list-style-type: none"> <li>Completed development of indicators for the Chronic Obstructive Pulmonary Disease Clinical Care Standard.</li> <li>Commenced review of indicators for the Colonoscopy, Acute Stroke and Emergency Laparotomy Clinical Care Standards.</li> </ul> <p>Continued to provide advice to health services, and state and territory health agencies on implementation of projects to measure patient safety culture.</p> <p>Continued work to develop Patient Reported Outcome Measures (PROMs) recommendations including:</p> <ul style="list-style-type: none"> <li>Completed recommendations for PROMs for lower back pain.</li> <li>Formalised research partnership to develop and implement PROM and Patient Reported Experience Measures (PREMs) in maternity care.</li> <li>Commenced work to update the list of validated PROMs.</li> <li>Continued work to develop a National Quality Measurement Framework.</li> </ul> <p>Reviewed and developed new information for the ACSQHC's PREMs web pages.</p> <p>Continued to maintain the hospital-acquired complications and avoidable hospital readmissions lists and considered queries and suggested revisions with the Independent Health and Aged Care Pricing Authority.</p> <p>Continued to maintain the sentinel event list and provide support to state and territory health agencies on the sentinel event list.</p> <p><b>Achieved</b></p>

<b>Program 1.1: Safety and Quality in Health Care (continued)</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	<p>Provide and maintain nationally agreed health information standards, measures and indicators for safety and quality, including:</p> <ul style="list-style-type: none"> <li>• support and measure performance towards new clinical care standards</li> <li>• support and measure performance towards an enhanced patient safety culture.</li> </ul> <p>Provide further guidance and tools for health services to support the local use of data for safety and quality improvement.</p> <p>Maintain guidance and tools for adverse patient safety events and hospital-acquired complications.</p>
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 the ACSQHC.

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

##### Departmental Resources

##### Comprehensive Income Statement

The ACSQHC Workplan operational costs are funded jointly by the Australian Government and state and territory governments on a 50:50 basis through annual contributions.

The ACSQHC's total resourcing available for 2025–26 is estimated at \$52.6 million, including Commonwealth and state Workplan funding of \$18.4 million and other carry forward and funding receipts of \$34.2 million. The 2025–26 estimated resourcing includes the full year of funding for the delivery of the ACSQHC's programs and projects, as well as the associated agency management costs. This is consistent into the forward year estimates.

##### Balance Sheet

The ACSQHC's total asset and liabilities are expected to remain stable over the forward years. The assets are budgeted to comprise predominantly of cash and non-financial assets. The liabilities are budgeted to comprise of suppliers payable, employee entitlements and deferred revenue.

### 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	18,618	20,470	21,210	21,845	22,937
Supplier expenses	14,992	10,660	9,706	9,665	9,170
Depreciation and amortisation	1,588	1,586	2,252	2,252	2,252
Interest on RoU	41	22	51	92	69
<b>Total expenses</b>	<b>35,239</b>	<b>32,738</b>	<b>33,219</b>	<b>33,854</b>	<b>34,428</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	11,917	10,172	9,341	9,341	9,341
Grants received	13,046	12,775	13,158	13,553	13,960
Other revenue	9,485	9,213	9,489	9,774	10,067
Interest	1,050	950	1,000	1,000	1,000
<b>Total revenue</b>	<b>35,498</b>	<b>33,110</b>	<b>32,988</b>	<b>33,668</b>	<b>34,368</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>35,498</b>	<b>33,110</b>	<b>32,988</b>	<b>33,668</b>	<b>34,368</b>
<b>Net cost of (contribution by) services</b>	<b>(259)</b>	<b>(372)</b>	<b>231</b>	<b>186</b>	<b>60</b>
Revenue from Government	-	-	-	-	-
<b>Surplus (deficit)</b>	<b>259</b>	<b>372</b>	<b>(231)</b>	<b>(186)</b>	<b>(60)</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>259</b>	<b>372</b>	<b>(231)</b>	<b>(186)</b>	<b>(60)</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>259</b>	<b>372</b>	<b>(231)</b>	<b>(186)</b>	<b>(60)</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>259</b>	<b>372</b>	<b>(231)</b>	<b>(186)</b>	<b>(60)</b>
plus depreciation and amortisation expenses for RoU	1,378	1,378	2,050	2,050	2,050
less lease principal repayments	(1,637)	(1,750)	(1,819)	(1,864)	(1,990)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>-</b>	<b>-</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	19,588	19,457	19,157	18,870	18,770
Trade and other receivables	2,246	2,246	2,246	2,405	2,405
<b>Total financial assets</b>	<b>21,834</b>	<b>21,703</b>	<b>21,403</b>	<b>21,275</b>	<b>21,175</b>
<b>Non-financial assets</b>					
Land and buildings	-	100	200	300	200
Property, plant and equipment	2,769	1,377	9,341	7,283	5,225
Computer software	11	117	123	129	135
Prepayments	303	303	303	303	303
<b>Total non-financial assets</b>	<b>3,083</b>	<b>1,897</b>	<b>9,967</b>	<b>8,015</b>	<b>5,863</b>
<b>Total assets</b>	<b>24,917</b>	<b>23,600</b>	<b>31,370</b>	<b>29,290</b>	<b>27,038</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,355	1,327	1,125	1,095	893
Other payables	9,553	9,553	9,553	9,553	9,553
<b>Total payables</b>	<b>10,908</b>	<b>10,880</b>	<b>10,678</b>	<b>10,648</b>	<b>10,446</b>
<b>Interest bearing liabilities</b>					
Leases	2,673	923	9,126	7,262	5,272
<b>Total interest bearing liabilities</b>	<b>2,673</b>	<b>923</b>	<b>9,126</b>	<b>7,262</b>	<b>5,272</b>
<b>Provisions</b>					
Employees	4,046	4,135	4,135	4,135	4,135
<b>Total provisions</b>	<b>4,046</b>	<b>4,135</b>	<b>4,135</b>	<b>4,135</b>	<b>4,135</b>
<b>Total liabilities</b>	<b>17,627</b>	<b>15,938</b>	<b>23,939</b>	<b>22,045</b>	<b>19,853</b>
<b>Net Assets</b>	<b>7,290</b>	<b>7,662</b>	<b>7,431</b>	<b>7,245</b>	<b>7,185</b>
<b>EQUITY</b>					
Contributed equity	1,836	1,836	1,836	1,836	1,836
Reserves	298	298	298	298	298
Retained surpluses or (accumulated deficits)	5,156	5,528	5,297	5,111	5,051
<b>Total equity</b>	<b>7,290</b>	<b>7,662</b>	<b>7,431</b>	<b>7,245</b>	<b>7,185</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	5,156	298	1,836	<b>7,290</b>
Surplus (deficit) for the period	372	-	-	<b>372</b>
Contribution by Government	-	-	-	-
<b>Estimated closing balance as at 30 June 2026</b>	<b>5,528</b>	<b>298</b>	<b>1,836</b>	<b>7,662</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	9,617	10,172	9,341	9,182	9,341
Grants from the Portfolio Department	13,046	12,775	13,158	13,553	13,960
State Government contributions	9,485	9,213	9,489	9,774	10,067
Interest	1,050	950	1,000	1,000	1,000
Net GST received	1,296	960	982	1,070	1,070
<b>Total cash received</b>	<b>34,494</b>	<b>34,070</b>	<b>33,970</b>	<b>34,579</b>	<b>35,438</b>
<b>Cash used</b>					
Employees	18,532	20,381	21,210	21,845	22,937
Suppliers	16,593	11,648	10,890	10,765	10,442
Interest payments on lease liability	41	22	51	92	69
<b>Total cash used</b>	<b>35,166</b>	<b>32,051</b>	<b>32,151</b>	<b>32,702</b>	<b>33,448</b>
<b>Net cash from (or used by) operating activities</b>	<b>(672)</b>	<b>2,019</b>	<b>1,819</b>	<b>1,877</b>	<b>1,990</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	200	400	300	300	100
<b>Total cash used</b>	<b>200</b>	<b>400</b>	<b>300</b>	<b>300</b>	<b>100</b>
<b>Net cash from (or used by) investing activities</b>	<b>(200)</b>	<b>(400)</b>	<b>(300)</b>	<b>(300)</b>	<b>(100)</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	1,637	1,750	1,819	1,864	1,990
<b>Total cash used</b>	<b>1,637</b>	<b>1,750</b>	<b>1,819</b>	<b>1,864</b>	<b>1,990</b>
<b>Net cash from (or used by) financing activities</b>	<b>(1,637)</b>	<b>(1,750)</b>	<b>(1,819)</b>	<b>(1,864)</b>	<b>(1,990)</b>
<b>Net increase (or decrease) in cash held</b>	<b>(2,509)</b>	<b>(131)</b>	<b>(300)</b>	<b>(287)</b>	<b>(100)</b>
Cash and cash equivalents at the beginning of the reporting period	22,097	19,588	19,457	19,157	18,870
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>19,588</b>	<b>19,457</b>	<b>19,157</b>	<b>18,870</b>	<b>18,770</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	200	400	300	300	100
<b>Total acquisitions of non-financial assets</b>	<b>200</b>	<b>400</b>	<b>300</b>	<b>300</b>	<b>100</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	200	400	300	300	100
<b>Total cash used to acquire assets</b>	<b>200</b>	<b>400</b>	<b>300</b>	<b>300</b>	<b>100</b>

Prepared on Australian Accounting Standards basis.

<sup>(a)</sup> Includes both 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	501	591	806	1,898
Gross book value – RoU	-	7,785	-	7,785
Accumulated depreciation/amortisation and impairment	(501)	(456)	(795)	(1,752)
Accumulated depreciation/amortisation and impairment – RoU	-	(5,151)	-	(5,151)
<b>Opening net book balance</b>	<b>-</b>	<b>2,769</b>	<b>11</b>	<b>2,780</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - internal resources	200	-	200	400
By purchase – RoU	-	-	-	-
<b>Total additions</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>400</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(100)	(14)	(94)	(208)
Depreciation/amortisation expense – RoU	-	(1,378)	-	(1,378)
<b>Total other movements</b>	<b>(100)</b>	<b>(1,392)</b>	<b>(94)</b>	<b>(1,586)</b>
<b>As at 30 June 2026</b>				
Gross book value	701	591	1,006	2,298
Gross book value – RoU	-	7,785	-	7,785
Accumulated depreciation/amortisation and impairment	(601)	(470)	(889)	(1,960)
Accumulated depreciation/amortisation and impairment – RoU	-	(6,529)	-	(6,529)
<b>Closing net book balance</b>	<b>100</b>	<b>1,377</b>	<b>117</b>	<b>1,594</b>

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

# **Australian Digital Health Agency**

## **Entity resources and planned performance**



# Australian Digital Health Agency

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# Australian Digital Health Agency

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement<sup>1</sup>

As the steward for digital enablement of Australia’s health system, the Australian Digital Health Agency (the Agency) takes a lead role in catalysing and delivering end to end connected healthcare that supports consumers and their care teams to access the information needed for better health outcomes.

The Agency is guided by the National Digital Health Strategy 2023–2028, which sets the agenda for digital health adoption and transformation across Australia. The vision of the strategy is ‘an inclusive, sustainable and healthier future for all Australians through a connected and digitally enabled health system’. The Agency continues to drive progress towards achieving the key health system outcomes identified in the strategy, supporting healthcare that is: digitally enabled, person-centred, inclusive and data-driven. Regulatory changes to allow more healthcare providers to share information with My Health Record, and recent amendments to the *My Health Records Act 2012* that provide a framework for mandating certain information to be shared with My Health Record, will help drive information sharing, ensuring Australian consumers and their care teams have access to the information they need to support a more person-centred health journey. The Agency’s work is underpinned by the Clinical Governance Framework for Digital Health and its five principles. Through application of these principles, the Agency ensures that a clinical lens is applied to all of our work with the specific aim of ensuring our products and services contribute to improving health outcomes for Australians.

The Agency partners with healthcare professionals, consumers, industry, the community sector and governments to co-design and deliver scalable digital health products and services that are safe, secure, and trusted, to meet the growing demand for modern, connected healthcare.

Used effectively, clinical and consumer driven digital health information technology can help save lives, improve health and wellbeing and support a sustainable health system that delivers safe, high quality health services. The Agency’s 2025–26 priorities include:

- Support the Australian Government and health sector leaders with ongoing implementation of reforms to modernise and digitally enable primary care, reduce the administrative burden on health professionals and improve health outcomes for all Australians.

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<sup>1</sup> For more information about the strategic direction of the Australian Digital Health Agency, refer to the current Corporate Plan, available at: [www.digitalhealth.gov.au/about-the-agency/corporate-plan](http://www.digitalhealth.gov.au/about-the-agency/corporate-plan)

- Continue to transform the digital health ecosystem through delivery of the National Digital Health Infrastructure Modernisation Program, facilitating secure, interoperable exchange of health information.
- Continue modernising the My Health Record system, transforming the system to a data rich clinical platform that can be integrated into clinical workflows, supporting greater connectivity and driving near real-time information sharing across care settings.
- Work with healthcare providers, organisations and software developers across the care continuum to establish connections and increase the sharing and use of clinical content in My Health Record, including the Allied Health sector to connect the broader care team.
- Continue to drive a future focused cyber security posture across the health sector that enables digital health innovation while ensuring the security of digital health services and sensitive personal information.
- Enable consumers to take control of their health journeys with convenient, coordinated and connected access to health information where and when they need it, including through My Health Record.
- Continue to leverage digital technologies and initiatives to drive medicines safety, including electronic prescribing and Real Time Prescription Monitoring.
- In collaboration with standards organisations health services and government partners, develop and drive the adoption of standards and clinical terminology under the auspices of the *National Healthcare Interoperability Plan 2023-2028*.
- Uplift conformance requirements to ensure that digital health systems that connect to National Infrastructure do so in the most clinically safe and secure manner.
- Support rural, remote and First Nations communities to connect to their health information and make it available to their healthcare providers.
- Continue work to ensure aged care residents and their carers have access to their health information, including to support their transfer to hospital care settings.

The functions and governance of the Agency are set out in the Public Governance, Performance and Accountability (Establishing the Australian Digital Health Agency) Rule 2016. The Agency 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: Australian Digital Health Agency 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>	130,347	129,040
<b>Funds from Government</b>		
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Outcome 1	286,896	302,513
Other services <sup>(b)</sup>		
Equity injection	45,773	18,240
<b>Total annual appropriations</b>	<b>332,669</b>	<b>320,753</b>
<b>Amounts received from related entities <sup>(c)</sup></b>		
Amounts from the Portfolio Department	-	-
Amounts from other entities	-	-
<b>Total amounts received from related entities</b>	-	-
<b>Total funds from Government</b>	<b>332,669</b>	<b>320,753</b>
<b>Funds from other sources</b>		
Interest	-	5,000
Rental income	-	-
Sale of goods and services	-	-
Other	32,250	32,250
<b>Total funds from other sources</b>	<b>32,250</b>	<b>37,250</b>
<b>Total net resourcing for Australian Digital Health Agency</b>	<b>495,266</b>	<b>487,043</b>
	<b>2024–25</b>	<b>2025–26</b>
<b>Average staffing level (number)</b>	561	524

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 Australian Digital Health Agency are detailed in the Budget Paper No. 2 and are summarised below.

**Table 1.2: Australian Digital Health Agency 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>Improving Access to Medicines and Pharmacy Programs <sup>(a)</sup></b>					
Australian Digital Health Agency					
Departmental payments	1.1	-	2,416	-	-
<b>Total payments</b>		<b>-</b>	<b>2,416</b>	-	-
<b>Savings from External Labour – further extension <sup>(a)</sup></b>					
Australian Digital Health Agency					
Departmental payments	1.1	-	-	-	(2,401)
<b>Total payments</b>		<b>-</b>	<b>-</b>	-	<b>(2,401)</b>
<b>Strengthening Medicare <sup>(a)</sup></b>					
Australian Digital Health Agency					
Departmental payments	1.1	-	206,221	-	-
Departmental capital payments		-	11,979	-	-
<b>Total payments</b>		<b>-</b>	<b>218,200</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> The Australian Digital Health Agency is not the lead entity for this measure. The Australian Digital Health Agency 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 Australian Digital Health Agency can be found at: [www.digitalhealth.gov.au/about-the-agency/corporate-plan](http://www.digitalhealth.gov.au/about-the-agency/corporate-plan)

The most recent Annual Performance Statements can be found at: [www.digitalhealth.gov.au/about-us/annual-reports](http://www.digitalhealth.gov.au/about-us/annual-reports)

### 2.1 Budgeted expenses and performance for Outcome 1

#### Outcome 1

To deliver national digital healthcare systems to enable and support improvement in health outcomes for Australians.

#### Program contributing to Outcome 1

##### Program 1.1: Digital Health

## Linked programs

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Department of Health and Aged Care</b>
<b>Program 1.1: Health Research, Coordination and Access</b> The Department of Health and Aged Care has policy responsibility for improving health outcomes for Australians through digital health systems.
<b>Services Australia</b>
<b>Program 1.2: Services to the Community - Health</b> Services Australia supports the operation of the My Health Record system.

### 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: Digital Health</b>					
Revenue from Government					
Ordinary annual services	286,976	302,797	89,567	76,736	77,395
Amounts from related entities	-	-	-	-	-
Revenues from independent sources	32,250	37,250	32,250	-	-
Expenses not requiring appropriation in the Budget year <sup>(a)</sup>	-	-	-	-	-
Operating deficit (surplus) <sup>(b)</sup>	42,138	43,794	37,948	30,085	19,159
<b>Total for Program 1.1</b>	<b>361,364</b>	<b>383,841</b>	<b>159,765</b>	<b>106,821</b>	<b>96,554</b>
<b>Total expenses for Outcome 1</b>	<b>361,364</b>	<b>383,841</b>	<b>159,765</b>	<b>106,821</b>	<b>96,554</b>
	<b>2024–25</b>	<b>2025–26</b>			
<b>Average staffing level (number)</b>	561	524			

<sup>(a)</sup> Expenses not requiring appropriation in the Budget year are made up of net assets received free of charge.

<sup>(b)</sup> Deficit in 2024–2025 to 2028–2029 relates to depreciation and amortisation. Depreciation and amortisation has no impact on underlying cash.

## 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**

<b>Outcome 1</b>	
To deliver national digital healthcare systems to enable and support improvement in health outcomes for Australians.	
<b>Program 1.1: Digital Health</b>	
In collaboration with consumers, healthcare providers and the health industry, deliver an effective national digital health capability that will achieve significant improvements in the quality and delivery of health care, and increased efficiency of the Australian health system.	
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>• <b>Drive information sharing</b> – drive use and uptake of national digital health products and services, including My Health Record, to improve sharing of information at the point of care and health outcomes for Australians underpinned by a strong clinical governance focus.</li> <li>• <b>Catalyse digitally connected healthcare</b> – facilitate interoperability of the systems used by healthcare providers to improve the visibility and availability of health information to inform providers and support better health outcomes for Australians.</li> <li>• <b>Deliver national digital health infrastructure</b> – continue to transform national infrastructure and move to a contemporary, structured data-rich ecosystem capable of connecting systems across settings and supporting real-time access to information for the patient and the broader care team anywhere, anytime.</li> </ul>

Program 1.1: Digital Health		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Infrastructure solutions and initiatives provide access to and promote adoption of secure digital health services.	<p>Increased use of strategically significant Agency products:</p> <ul style="list-style-type: none"> <li>- 10% increase in consumer use of My Health Record</li> <li>- 15% increase in provider use of My Health Record</li> <li>- 300,000 onboarded users to my health app (with marketing campaign)</li> <li>- 5,000 clinics and 50 partner services onboarded to Provider Connect Australia</li> <li>- 20% increase in Electronic Prescribing.</li> </ul> <p><b>On track</b></p> <p>Agency products for consumers meeting or exceeding the planned availability target of 99.9%:</p> <ul style="list-style-type: none"> <li>- National Consumer Portal</li> <li>- my health app.</li> </ul> <p><b>On track</b></p> <p>Achieve a 'positive' evaluation (&gt;0.8) of user experience of the My Health Record web portal, my health app and Electronic Prescribing as measured by methodology established in 2022–23.</p> <p><b>On track</b></p> <p>20,000 participants in digital health literacy and awareness related education events and training courses.</p> <p><b>Achieved</b></p> <p>Improved digital health security awareness in the digital health sector through:</p> <ul style="list-style-type: none"> <li>- 1,300 participants in digital health security awareness webinars</li> <li>- training of 60 Cyber Champions</li> <li>- 1,000 new enrolments in the Digital Health Security Awareness eLearning course.</li> </ul> <p><b>On track</b></p> <p>Deliver and publish an annual clinical governance performance report, designed to monitor and improve clinical governance support for national digital health projects and programs.</p> <p><b>On track</b></p>

<b>Program 1.1: Digital Health (continued)</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<i>Digital health products and services are adopted and used.</i>	<p>20% increase in pathology and diagnostic imaging reports shared with My Health Record.</p> <p>Increased use of key digital services:</p> <ul style="list-style-type: none"> <li>- 20% annual increase in consumer use of My Health Record</li> <li>- 15% annual increase in provider use of My Health Record</li> <li>- 25% annual increase of my health app downloads</li> <li>- 25% of total PBS prescriptions are electronically prescribed.</li> </ul> <p>Achieve a 'positive' evaluation (&gt;0.8) of user experience of my health app.</p>
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

Program 1.1: Digital Health		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Digital health interoperability available to healthcare providers and consumers that improves how people use digital health care information.	80% of residential aged care facilities registered to My Health Record. <b>At risk</b> 10% increase in meaningful use annually compared to prior year. <b>On track</b> Undertake an interoperability survey in key healthcare settings and compare progress since the baseline survey undertaken in 2022. <b>On track</b>
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	<i>Digital health products and services are safe, secure and connected.</i>	Publish an annual Clinical Governance Performance Report. Establish a standards microsite and online forum to support the uptake of global digital health standards across the health sector. Develop a case study through the refresh of two conformance assessment schemes to support health sector connection to national infrastructure. 10% increase in participation in cyber security awareness activities conducted by the Agency across the health sector through and for Australian Healthcare consumers.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.



<b>Program 1.1: Digital Health</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Ensure digital health services, systems and products are sustainable and cost effective.	Maintained 2022–23 partnership value index. <b>On track</b> Conducted a 10% increase in train the trainer sessions and capacity building workshops compared to prior year, with a 90% approval rating. <b>At risk</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<i>Digital health infrastructure supports healthcare.</i>	Agency products and services meet or exceed the planned availability target of 99.9%: <ul style="list-style-type: none"> <li>- National Consumer Portal</li> <li>- National Provider Portal</li> <li>- My health app</li> </ul> Report on the Agency's National Infrastructure strategic partners contractual relationships through the Partnership Value Index.
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 the Agency.

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

##### Departmental Resources

##### Comprehensive Income Statement

Resourcing includes funding for the delivery of the Agency’s program, as well as the associated agency management costs. The Agency is jointly funded by the state and territory governments.

The Government has approved operating deficits for the Agency in 2025–26 to 2028–29. The deficits relate to depreciation and amortisation which has no impact on underlying cash.

##### Balance Sheet

The Agency has provided for expenditure on My Health Record in 2025–26. Sufficient accumulated funds are maintained to meet employee entitlements and other liabilities.

### 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	83,287	92,845	37,425	31,584	31,588
Supplier expenses	235,509	246,562	83,359	44,618	45,797
Depreciation and amortisation	42,218	44,078	38,350	30,146	18,864
Interest on RoU	350	356	631	473	305
<b>Total expenses</b>	<b>361,364</b>	<b>383,841</b>	<b>159,765</b>	<b>106,821</b>	<b>96,554</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Interest	-	5,000	-	-	-
Other revenue	32,250	32,250	32,250	-	-
<b>Total revenue</b>	<b>32,250</b>	<b>37,250</b>	<b>32,250</b>	<b>-</b>	<b>-</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>32,250</b>	<b>37,250</b>	<b>32,250</b>	<b>-</b>	<b>-</b>
<b>Net cost of (contribution by) services</b>	<b>329,114</b>	<b>346,591</b>	<b>127,515</b>	<b>106,821</b>	<b>96,554</b>
Revenue from Government	286,896	302,513	89,165	76,675	77,690
<b>Surplus (deficit)</b>	<b>(42,218)</b>	<b>(44,078)</b>	<b>(38,350)</b>	<b>(30,146)</b>	<b>(18,864)</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(42,218)</b>	<b>(44,078)</b>	<b>(38,350)</b>	<b>(30,146)</b>	<b>(18,864)</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<sup>(a)</sup></b>	<b>(42,218)</b>	<b>(44,078)</b>	<b>(38,350)</b>	<b>(30,146)</b>	<b>(18,864)</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>(42,218)</b>	<b>(44,078)</b>	<b>(38,350)</b>	<b>(30,146)</b>	<b>(18,864)</b>
plus: depreciation/amortisation expenses for RoU assets	3,855	3,160	4,694	4,187	4,187
less: lease principal repayments	(3,775)	(2,876)	(4,292)	(4,126)	(4,482)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>(42,138)</b>	<b>(43,794)</b>	<b>(37,948)</b>	<b>(30,085)</b>	<b>(19,159)</b>

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

<sup>(a)</sup> Applies leases under AASB 16 - *Leases*.

**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	129,040	115,379	111,087	106,961	102,479
Trade and other receivables	7,823	7,823	7,823	7,823	7,823
<b>Total financial assets</b>	<b>136,863</b>	<b>123,202</b>	<b>118,910</b>	<b>114,784</b>	<b>110,302</b>
<b>Non-financial assets</b>					
Land and buildings	14,921	9,450	13,620	8,114	2,447
Property, plant and equipment	5,591	5,829	4,714	2,885	94
Intangibles	64,876	55,056	29,955	9,381	1,241
Other	9,727	9,727	9,727	9,727	9,727
<b>Total non-financial assets</b>	<b>95,115</b>	<b>80,062</b>	<b>58,016</b>	<b>30,107</b>	<b>13,509</b>
<b>Total assets</b>	<b>231,978</b>	<b>203,264</b>	<b>176,926</b>	<b>144,891</b>	<b>123,811</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	34,183	34,183	34,183	34,183	34,183
Other payables	4,938	4,938	4,938	4,938	4,938
<b>Total payables</b>	<b>39,121</b>	<b>39,121</b>	<b>39,121</b>	<b>39,121</b>	<b>39,121</b>
<b>Interest bearing liabilities</b>					
Leases	10,740	7,864	14,237	10,111	5,629
<b>Total interest bearing liabilities</b>	<b>10,740</b>	<b>7,864</b>	<b>14,237</b>	<b>10,111</b>	<b>5,629</b>
<b>Provisions</b>					
Employees	12,991	12,991	12,991	12,991	12,991
Other provisions	540	540	540	540	540
<b>Total provisions</b>	<b>13,531</b>	<b>13,531</b>	<b>13,531</b>	<b>13,531</b>	<b>13,531</b>
<b>Total liabilities</b>	<b>63,392</b>	<b>60,516</b>	<b>66,889</b>	<b>62,763</b>	<b>58,281</b>
<b>Net assets</b>	<b>168,586</b>	<b>142,748</b>	<b>110,037</b>	<b>82,128</b>	<b>65,530</b>
<b>EQUITY <sup>(a)</sup></b>					
Contributed equity	305,881	324,121	329,760	331,997	334,263
Reserves	15,812	15,812	15,812	15,812	15,812
Retained surpluses or (accumulated deficits)	(153,107)	(197,185)	(235,535)	(265,681)	(284,545)
<b>Total equity</b>	<b>168,586</b>	<b>142,748</b>	<b>110,037</b>	<b>82,128</b>	<b>65,530</b>

Prepared on Australian Accounting Standards basis.

<sup>(a)</sup> Equity is the residual interest in assets after the deduction of liabilities.

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

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2025</b>					
Balance carried forward from previous period	(153,107)	1,912	13,900	305,881	<b>168,586</b>
Surplus (deficit) for the period	(44,078)	-	-	-	<b>(44,078)</b>
Appropriation (equity injection)	-	-	-	18,240	<b>18,240</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>(197,185)</b>	<b>1,912</b>	<b>13,900</b>	<b>324,121</b>	<b>142,748</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>					
Appropriations	286,896	302,513	89,165	76,675	77,690
Other cash received	32,250	32,250	32,250	-	-
Interest	-	5,000	-	-	-
<b>Total cash received</b>	<b>319,146</b>	<b>339,763</b>	<b>121,415</b>	<b>76,675</b>	<b>77,690</b>
<b>Cash used</b>					
Employees	83,287	92,845	37,425	31,584	31,588
Suppliers	235,509	246,562	83,359	44,618	45,797
Interest payments on lease liability	350	356	631	473	305
<b>Total cash used</b>	<b>319,146</b>	<b>339,763</b>	<b>121,415</b>	<b>76,675</b>	<b>77,690</b>
<b>Net cash from (or used by) operating activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	43,305	29,025	5,639	2,237	2,266
<b>Total cash used</b>	<b>43,305</b>	<b>29,025</b>	<b>5,639</b>	<b>2,237</b>	<b>2,266</b>
<b>Net cash from (or used by) investing activities</b>	<b>(43,305)</b>	<b>(29,025)</b>	<b>(5,639)</b>	<b>(2,237)</b>	<b>(2,266)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	45,773	18,240	5,639	2,237	2,266
<b>Total cash received</b>	<b>45,773</b>	<b>18,240</b>	<b>5,639</b>	<b>2,237</b>	<b>2,266</b>
<b>Cash used</b>					
Lease principal repayments	3,775	2,876	4,292	4,126	4,482
<b>Total cash used</b>	<b>3,775</b>	<b>2,876</b>	<b>4,292</b>	<b>4,126</b>	<b>4,482</b>
<b>Net cash from (or used by) financing activities</b>	<b>41,998</b>	<b>15,364</b>	<b>1,347</b>	<b>(1,889)</b>	<b>(2,216)</b>
<b>Net increase (or decrease) in cash held</b>	<b>(1,307)</b>	<b>(13,661)</b>	<b>(4,292)</b>	<b>(4,126)</b>	<b>(4,482)</b>
Cash and cash equivalents at the beginning of the reporting period	130,347	129,040	115,379	111,087	106,961
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>129,040</b>	<b>115,379</b>	<b>111,087</b>	<b>106,961</b>	<b>102,479</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	45,773	18,240	5,639	2,237	2,266
<b>Total capital appropriations</b>	<b>45,773</b>	<b>18,240</b>	<b>5,639</b>	<b>2,237</b>	<b>2,266</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	45,773	18,240	5,639	2,237	2,266
<b>Total items</b>	<b>45,773</b>	<b>18,240</b>	<b>5,639</b>	<b>2,237</b>	<b>2,266</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations - equity injection <sup>(a)</sup>	43,305	29,025	5,639	2,237	2,266
Funded internally by departmental resources	-	-	-	-	-
<b>Total acquisitions of non-financial assets</b>	<b>43,305</b>	<b>29,025</b>	<b>5,639</b>	<b>2,237</b>	<b>2,266</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	43,305	29,025	5,639	2,237	2,266
<b>Total cash used to acquire assets</b>	<b>43,305</b>	<b>29,025</b>	<b>5,639</b>	<b>2,237</b>	<b>2,266</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	9,805	7,877	290,670	<b>308,352</b>
Gross book value - RoU	36,393	-	-	<b>36,393</b>
Accumulated depreciation/ amortisation and impairment	(5,484)	(2,286)	(225,794)	<b>(233,564)</b>
Accumulated depreciation/ amortisation and impairment - RoU	(25,793)	-	-	<b>(25,793)</b>
<b>Opening net book balance</b>	<b>14,921</b>	<b>5,591</b>	<b>64,876</b>	<b>85,388</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity	-	2,889	26,136	<b>29,025</b>
By purchase - RoU	-	-	-	-
<b>Total additions</b>	<b>-</b>	<b>2,889</b>	<b>26,136</b>	<b>29,025</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(2,311)	(2,651)	(35,956)	<b>(40,918)</b>
Depreciation/amortisation expense - RoU	(3,160)	-	-	<b>(3,160)</b>
<b>Total other movements</b>	<b>(5,471)</b>	<b>(2,651)</b>	<b>(35,956)</b>	<b>(44,078)</b>
<b>As at 30 June 2026</b>				
Gross book value	9,805	10,766	316,806	<b>337,377</b>
Gross book value - RoU	36,393	-	-	<b>36,393</b>
Accumulated depreciation/ amortisation and impairment	(7,795)	(4,937)	(261,750)	<b>(274,482)</b>
Accumulated depreciation/ amortisation and impairment - RoU	(28,953)	-	-	<b>(28,953)</b>
<b>Closing net book balance</b>	<b>9,450</b>	<b>5,829</b>	<b>55,056</b>	<b>70,335</b>

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset



# **Australian Institute of Health and Welfare**

## **Entity resources and planned performance**



# Australian Institute of Health and Welfare

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# Australian Institute of Health and Welfare

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement<sup>1</sup>

The Australian Institute of Health and Welfare (AIHW) has more than 35 years' experience in collecting health and welfare data and turning it into authoritative evidence to support better policy and service delivery decisions. AIHW data, publications and services are used by researchers, non-government organisations, frontline healthcare providers, journalists, educators, government policymakers, and the community. As an information agency, the AIHW is nationally and internationally recognised for its statistical expertise and proven track record in providing high quality, independent evidence. AIHW has well established and robust data governance arrangements, a rigorous privacy regime and strict confidentiality protocols. The roles and functions of the AIHW are set out in the *Australian Institute of Health and Welfare Act 1987* (AIHW Act).

The AIHW Act establishes a Board as the agency's governing body. The Board is accountable to the Parliament of Australia through the Minister of Health and Aged Care. The AIHW Act specifies the composition of the Board, which is headed by a Chairperson. The AIHW Charter of Corporate Governance<sup>2</sup> describes the roles and responsibilities of the AIHW Board, including the Chief Executive Officer, and codifies Board Operating practices and procedures for the benefit of Board members and management to allow them to best manage the requirements of the organisation.

The AIHW is committed to producing high quality data sets and analysis that tell the story of Australia's health and welfare and support changing that story for the better. When releasing data and information, the AIHW adheres to strict privacy, confidentiality and security requirements. The AIHW is an independent Commonwealth government entity under the *Public Governance, Performance and Accountability Act 2013*. The independence of the AIHW is central to maintaining ready acceptance of the accuracy and relevance of the evidence base developed.

The AIHW's *Strategic directions 2022–2026* (Strategic Directions) articulates the institute's vision, purpose and strategic goals that guide its work. In 2024–25, the AIHW commenced work to refresh our strategic directions to emphasise organisation outcomes, enablers and strategic context. Key features of AIHW's future focus will be to accelerate development of new data collections and capabilities, adopt contemporary technologies and analytical methods, and expand and enhance relationships with and the relevance of our work to our stakeholders, including First Nations people and organisations. Review of the Strategic Directions will be completed in early 2025–26.

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<sup>1</sup> For more information about the strategic direction of the AIHW, refer to the current Corporate Plan, available at: [www.aihw.gov.au/reports/corporate-publications/summary/summary2](http://www.aihw.gov.au/reports/corporate-publications/summary/summary2)

<sup>2</sup> Charter of Corporate Governance available at: [www.aihw.gov.au/about-us/our-governance/our-charter](http://www.aihw.gov.au/about-us/our-governance/our-charter)

In 2025–26, the AIHW will continue to focus on 4 strategic goals (as outlined in the Strategic Directions) and be:

1. A trusted leader in health and welfare data and analysis.
2. Innovative producers of data sets and analysis.
3. A strong strategic partner.
4. Recognised for organisational excellence.

The AIHW will also add a fifth goal, to be:

5. Recognised by First Nations people, organisations and communities as a trusted partner and an exemplary public sector organisation.

Elements from the AIHW's Strategic Directions are central to the AIHW's Portfolio Budget Statements, Corporate Plans, Risk Management Frameworks and Annual Reports.

## 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: AIHW resource statement – Budget estimates for 2025–26 as at Budget March 2025**

	<b>2024–25 Estimated actual \$'000</b>	<b>2025–26 Estimate \$'000</b>
<b>Opening balance/cash reserves at 1 July</b>	103,860	103,760
<b>Funds from Government annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Outcome 1	36,489	36,547
Other services <sup>(b)</sup>		
Equity injection	-	-
<b>Total annual appropriations</b>	<b>36,489</b>	<b>36,547</b>
<b>Amounts received from related entities <sup>(c)</sup></b>		
Amounts from the Portfolio Department	47,000	47,000
Amounts from other entities	19,000	20,000
<b>Total amounts received from related entities</b>	<b>66,000</b>	<b>67,000</b>
<b>Total funds from Government</b>	<b>102,489</b>	<b>103,547</b>
<b>Funds from other sources</b>		
Interest	6,500	5,000
Sale of goods and services	9,000	9,000
Other	30	-
<b>Total funds from other sources</b>	<b>15,530</b>	<b>14,000</b>
<b>Total net resourcing for AIHW</b>	<b>221,879</b>	<b>221,307</b>
	<b>2024–25</b>	<b>2025–26</b>
<b>Average staffing level (number)</b>	560	561

All figures are GST exclusive.

The AIHW is not directly appropriated as it is a corporate Commonwealth entity. Appropriations are made to the Department of Health, which are then paid to the AIHW and are considered 'departmental' for all purposes.

<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 AIHW are detailed in the Budget Paper No. 2 and are summarised below.

**Table 1.2: AIHW 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>						
Australian Institute of Health and Welfare						
	Departmental payments	1.1	-	-	-	(280)
<b>Total payments</b>			-	-	-	<b>(280)</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> The AIHW is not the lead entity for this measure. Only the AIHW impacts 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 AIHW can be found at:  
[www.aihw.gov.au/reports/corporate-publications/corporate-plan-2024-25/summary](http://www.aihw.gov.au/reports/corporate-publications/corporate-plan-2024-25/summary)

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

### 2.1 Budgeted expenses and performance for Outcome 1

#### Outcome 1

A robust evidence-base for the health, housing and community sectors, including through developing and disseminating comparable health and welfare information and statistics.

#### Program contributing to Outcome 1

**Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community**

## Linked programs

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Australian Bureau of Statistics (ABS)</b>
<b>Program 1.1 Australian Bureau of Statistics</b> The Department of Social Services (DSS) has overarching responsibility to deliver the National Disability Data Asset in partnership with the AIHW and the ABS, which are responsible for the development of the data asset and the underlying infrastructure.
<b>Australian Commission on Safety and Quality in Health Care (ACSQHC)<sup>3</sup></b>
<b>Program 1.1: Safety and Quality in Health Care</b> ACSQHC works closely with the AIHW to measure and analyse information related to safety and quality in health care.
<b>Department of Health and Aged Care</b>
<b>Program 1.1: Health Research, Coordination and Access</b> Department Health and Aged Care invests in knowledge and information to develop health policy and legislation. This includes working with the AIHW to develop and publish health statistics and information.
<b>Department of Social Services (DSS)</b>
<b>Program 2.1: Families and Communities</b> <b>Program 3.2: National Disability Insurance Scheme</b> <b>Program 4.1: Housing and Homelessness</b> DSS collaborates with the AIHW:
<ul style="list-style-type: none"> <li>- to design, test and establish the National Disability Data Asset</li> <li>- on the ongoing collection and transparent reporting of agreed data supporting the National Housing and Homelessness Agreement</li> <li>- on data and reporting on child safety and family, domestic and sexual violence in Australia.</li> </ul>
<b>Department of the Treasury (Treasury)</b>
<b>Program 1.1: Department of the Treasury</b> Treasury works closely with the AIHW to maintain and enhance the Housing Data Dashboard website.

<sup>3</sup> Refer to the ACSQHC chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity.

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Independent Health and Aged Care Pricing Authority (IHACPA)<sup>4</sup></b>
<p><b>Program 1.1: Development of Pricing Advice and Annual Determinations</b></p> <p>IHACPA works with national bodies on a range of National Health Reform Agreement related activities, including hospital performance reporting and funding. This includes working with the AIHW to ensure an accurate and consistent approach to the classification of information about hospital activities and expenditures.</p>
<b>National Health Funding Body (NHFB)<sup>5</sup></b>
<p><b>Program 1.1: National Health Funding Pool Administration</b></p> <p>NHFB works with national bodies on a range of National Health Reform Agreement related activities, including hospital performance reporting and funding. This includes working with the AIHW to ensure an accurate and consistent approach to the provision of transparent information on Commonwealth, state and territory funding of the health system.</p>
<b>National Indigenous Australians Agency (NIAA)</b>
<p><b>Program 1.6: Evaluation and Research</b></p> <p>NIAA works with the AIHW to maintain, update and enhance reporting against the Aboriginal and Torres Strait Islander Health Performance Framework (HPF).</p>

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<sup>4</sup> Refer to the IHACPA chapter in these PB Statements for further information on the work of this entity.

<sup>5</sup> Refer to the NHFB chapter in these PB 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
<b>Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community</b>					
Revenue from Government					
Ordinary annual services <sup>(a)</sup>	36,066	35,893	36,210	36,088	36,214
Amounts from related entities	47,000	47,000	47,000	47,000	50,000
Revenues from independent sources	34,530	34,000	34,500	35,000	33,000
Operating deficit (surplus)	1,000	710	92	93	93
<b>Total for Program 1.1</b>	<b>118,596</b>	<b>117,603</b>	<b>117,802</b>	<b>118,181</b>	<b>119,307</b>
<b>Total expenses for Outcome 1</b>	<b>118,596</b>	<b>117,603</b>	<b>117,802</b>	<b>118,181</b>	<b>119,307</b>
	<b>2024–25</b>	<b>2025–26</b>			
<b>Average staffing level (number)</b>	560	561			

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

## 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**

<b>Outcome 1</b>	
A robust evidence-base for the health, housing and community sectors, including through developing and disseminating comparable health and welfare information and statistics.	
<b>Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community</b>	
Publish extensive, policy-relevant health and welfare information to assist consumers, healthcare, housing and community service providers, researchers, and all levels of government. Accurate statistical information, comprehensive data development and high quality analyses support an increased understanding of health and welfare issues. This creates an evidence base that can drive changes in policy and service delivery, directly impacting the health and welfare of all Australians.	
<b>Key Activities</b>	<p>Our role is to provide meaningful information and statistics for the benefit of the Australian people by:</p> <ul style="list-style-type: none"> <li>• developing, maintaining and promoting statistical information standards for the health and community services, and housing assistance sectors</li> <li>• collecting and managing data on health and welfare issues, including from state, territory and federal government agencies</li> <li>• analysing and releasing a range of health and welfare products (data and reports) to key policy areas to support better policy and service delivery decisions</li> <li>• enhancing data resources with the addition of new health and welfare data assets to the AIHW's data holdings to fill data gaps in the health and welfare sectors</li> <li>• modernising the presentation and availability of national health and welfare products to meet the needs of diverse audiences such as state, territory and federal government agencies, universities, research centres, and non-government organisations.</li> </ul>

Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Lead the delivery of open and accessible health and welfare data, and provide expert sources of value-added analysis.	<p>Publish <i>Australia's health 2024</i> on the AIHW website.</p> <p>Plan and prepare <i>Australia's welfare 2025</i>.</p> <p>Publish ≥210 health and welfare data products incorporating AIHW expert analysis on the AIHW's website for public access.</p> <p>Enhance data resources with 4 new or significantly enhanced data collections or linkages to fill in identified information gaps.</p> <p><b>On track</b></p>
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	As per 2024–25.	<p>Present <i>Australia's welfare 2025</i> to the Minister for Health and Aged Care by 31 December 2025 and subsequently publish the report on the AIHW website.</p> <p>Plan and prepare <i>Australia's health 2026</i> and present the report to the Minister for Health and Aged Care by 30 June 2026.<sup>6</sup></p>
Forward Estimates 2026–29	As per 2025–26.	<p>2026–27:</p> <ul style="list-style-type: none"> <li>- Publish <i>Australia's health 2026</i> on the AIHW website.</li> <li>- Plan and prepare <i>Australia's welfare 2027</i>.<sup>7</sup></li> </ul> <p>2027–28:</p> <ul style="list-style-type: none"> <li>- Present <i>Australia's welfare 2027</i> to the Minister for Health and Aged Care by 31 December 2027 and subsequently publish the report on the AIHW website.</li> <li>- Plan and prepare <i>Australia's health 2028</i> and present the report to the Minister for Health and Aged Care by 30 June 2028.<sup>8</sup></li> </ul> <p>2028–29:</p> <ul style="list-style-type: none"> <li>- Publish <i>Australia's health 2028</i> on the AIHW website.</li> <li>- Plan and prepare <i>Australia's welfare 2029</i>.<sup>9</sup></li> </ul>
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

<sup>6</sup> The Planned Performance Results for 2025–26 are currently being reviewed and will be confirmed in the Australian Institute of Health and Welfare Corporate Plan 2025–26.

<sup>7</sup> The Planned Performance Results for 2026–29 are currently being reviewed and will be confirmed in the Australian Institute of Health and Welfare Corporate Plan 2025–26.

<sup>8</sup> Ibid.

<sup>9</sup> Ibid.



## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025–26 Budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

#### **3.1.1 Differences between entity resourcing and financial statements**

This section is not applicable to the AIHW.

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

##### **Departmental Resources**

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

Appropriation revenue from Government will be \$0.1 million higher in 2025–26 than 2024–25.

The AIHW has received approval to budget for a deficit of \$0.7 million in 2025–26 before accounting adjustments required for office leases under AASB16. This deficit will be used to invest in improved ICT and data security.

##### **Balance Sheet**

The AIHW's cash and equity will reduce in order to fund the budgeted deficit, but both will remain at adequate levels.

### 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	82,673	83,802	85,144	85,567	87,035
Supplier expenses	28,941	26,844	25,656	25,612	25,471
Depreciation and amortisation	6,745	6,757	6,732	6,732	6,531
Interest on RoU	237	200	270	270	270
<b>Total expenses</b>	<b>118,596</b>	<b>117,603</b>	<b>117,802</b>	<b>118,181</b>	<b>119,307</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	75,000	76,000	77,000	78,000	79,000
Interest	6,500	5,000	4,500	4,000	4,000
Other revenue	30	-	-	-	-
<b>Total revenue</b>	<b>81,530</b>	<b>81,000</b>	<b>81,500</b>	<b>82,000</b>	<b>83,000</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>81,530</b>	<b>81,000</b>	<b>81,500</b>	<b>82,000</b>	<b>83,000</b>
<b>Net cost of (contribution by) services</b>	<b>37,066</b>	<b>36,603</b>	<b>36,302</b>	<b>36,181</b>	<b>36,307</b>
Revenue from Government	36,489	36,547	37,118	37,234	37,564
<b>Surplus (deficit)</b>	<b>(577)</b>	<b>(56)</b>	<b>816</b>	<b>1,053</b>	<b>1,257</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(577)</b>	<b>(56)</b>	<b>816</b>	<b>1,053</b>	<b>1,257</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>(577)</b>	<b>(56)</b>	<b>816</b>	<b>1,053</b>	<b>1,257</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 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(577)</b>	<b>(56)</b>	<b>816</b>	<b>1,053</b>	<b>1,257</b>
plus: depreciation/amortisation expenses for RoU assets	4,945	4,957	4,932	4,932	4,932
less: lease principal repayments	(5,368)	(5,608)	(5,748)	(5,985)	(6,189)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>(1,000)</b>	<b>(707)</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	103,760	102,256	102,945	103,621	103,621
Trade and other receivables	14,193	14,190	14,101	14,100	14,100
<b>Total financial assets</b>	<b>117,953</b>	<b>116,446</b>	<b>117,046</b>	<b>117,721</b>	<b>117,721</b>
<b>Non-financial assets</b>					
Land and buildings	22,566	16,954	11,367	5,780	15,720
Property, plant and equipment	2,013	2,013	2,013	2,013	2,013
Computer software	1,183	983	983	983	983
Other	3,837	3,837	3,837	3,837	3,837
<b>Total non-financial assets</b>	<b>29,599</b>	<b>23,787</b>	<b>18,200</b>	<b>12,613</b>	<b>22,553</b>
<b>Total assets</b>	<b>147,552</b>	<b>140,233</b>	<b>135,246</b>	<b>130,334</b>	<b>140,274</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	2,730	1,075	928	947	313
Other payables	1,581	1,581	1,581	1,581	1,581
Unearned revenue	66,249	66,249	66,249	66,249	66,249
<b>Total payables</b>	<b>70,560</b>	<b>68,905</b>	<b>68,758</b>	<b>68,777</b>	<b>68,143</b>
<b>Interest bearing liabilities</b>					
Leases	19,627	14,016	8,268	2,191	11,235
<b>Total interest bearing liabilities</b>	<b>19,627</b>	<b>14,016</b>	<b>8,268</b>	<b>2,191</b>	<b>11,235</b>
<b>Provisions</b>					
Employees	20,381	20,381	20,381	20,381	20,381
Other provisions	993	993	993	993	993
<b>Total provisions</b>	<b>21,374</b>	<b>21,374</b>	<b>21,374</b>	<b>21,374</b>	<b>21,374</b>
<b>Total liabilities</b>	<b>111,561</b>	<b>104,295</b>	<b>98,400</b>	<b>92,342</b>	<b>100,752</b>
<b>Net assets</b>	<b>35,991</b>	<b>35,938</b>	<b>36,846</b>	<b>37,992</b>	<b>39,522</b>
<b>EQUITY</b>					
Contributed equity	31,824	31,824	31,824	31,824	31,824
Reserves	1,577	1,577	1,577	1,577	1,577
Retained surpluses (accumulated deficits)	2,590	2,537	3,445	4,591	6,121
<b>Total equity</b>	<b>35,991</b>	<b>35,938</b>	<b>36,846</b>	<b>37,992</b>	<b>39,522</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	2,590	1,577	31,824	<b>35,991</b>
Surplus (deficit) for the period	(53)	-	-	<b>(53)</b>
Appropriation (equity injection)	-	-	-	-
<b>Estimated closing balance as at 30 June 2026</b>	<b>2,537</b>	<b>1,577</b>	<b>31,824</b>	<b>35,938</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	75,000	76,000	77,000	78,000	79,000
Appropriations	36,489	36,547	37,118	37,234	37,564
Interest	6,500	5,000	4,500	4,000	4,000
Net GST received	-	-	-	-	-
Other cash received	30	-	-	-	-
<b>Total cash received</b>	<b>118,019</b>	<b>117,547</b>	<b>118,618</b>	<b>119,234</b>	<b>120,564</b>
<b>Cash used</b>					
Employees	82,673	83,802	85,144	85,567	87,035
Interest payments on lease liability	237	200	270	270	270
Suppliers	27,396	28,496	25,619	25,499	25,832
Net GST paid	-	-	-	-	-
<b>Total cash used</b>	<b>110,306</b>	<b>112,498</b>	<b>111,033</b>	<b>111,336</b>	<b>113,137</b>
<b>Net cash from (or used by) operating activities</b>	<b>7,713</b>	<b>5,049</b>	<b>7,585</b>	<b>7,898</b>	<b>7,427</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	2,445	945	1,145	1,145	1,145
<b>Total cash used</b>	<b>2,445</b>	<b>945</b>	<b>1,145</b>	<b>1,145</b>	<b>1,145</b>
<b>Net cash from (or used by) investing activities</b>	<b>(2,445)</b>	<b>(945)</b>	<b>(1,145)</b>	<b>(1,145)</b>	<b>(1,145)</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	5,368	5,608	5,748	5,985	6,189
<b>Total cash used</b>	<b>5,368</b>	<b>5,608</b>	<b>5,748</b>	<b>5,985</b>	<b>6,189</b>
<b>Net cash from (or used by) financing activities</b>	<b>(5,368)</b>	<b>(5,608)</b>	<b>(5,748)</b>	<b>(5,985)</b>	<b>(6,189)</b>
<b>Net increase (or decrease) in cash held</b>	<b>(100)</b>	<b>(1,504)</b>	<b>692</b>	<b>768</b>	<b>93</b>
Cash and cash equivalents at the beginning of the reporting period	103,860	103,760	102,253	102,853	103,528
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>103,760</b>	<b>102,256</b>	<b>102,945</b>	<b>103,621</b>	<b>103,621</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	2,445	945	1,145	1,145	1,145
<b>Total acquisitions of non-financial assets</b>	<b>2,445</b>	<b>945</b>	<b>1,145</b>	<b>1,145</b>	<b>1,145</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	2,445	945	1,145	1,145	1,145
<b>Total cash used to acquire asset</b>	<b>2,445</b>	<b>945</b>	<b>1,145</b>	<b>1,145</b>	<b>1,145</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	9,847	9,808	3,118	22,773
Gross book value - RoU	46,034	-	-	46,034
Accumulated depreciation/amortisation and impairment	(5,652)	(7,795)	(1,935)	(15,382)
Accumulated depreciation/amortisation and impairment - RoU	(27,663)	-	-	(27,663)
<b>Opening net book balance</b>	<b>22,566</b>	<b>2,013</b>	<b>1,183</b>	<b>25,762</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity	-	-	-	-
By purchase - internal resources	-	945	-	945
By purchase - RoU	-	-	-	-
<b>Total additions</b>	<b>-</b>	<b>945</b>	<b>-</b>	<b>945</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(643)	(945)	(200)	(1,788)
Depreciation/amortisation expense - RoU	(4,969)	-	-	(4,969)
<b>Total other movements</b>	<b>(5,612)</b>	<b>(945)</b>	<b>(200)</b>	<b>(6,757)</b>
<b>As at 30 June 2026</b>				
Gross book value	9,847	10,753	3,118	23,718
Gross book value - RoU	46,034	-	-	46,034
Accumulated depreciation/amortisation and impairment	(6,295)	(8,740)	(2,135)	(17,170)
Accumulated depreciation/amortisation and impairment - RoU	(32,632)	-	-	(32,632)
<b>Closing net book balance</b>	<b>16,954</b>	<b>2,013</b>	<b>983</b>	<b>19,950</b>

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset



# **Australian Radiation Protection and Nuclear Safety Agency**

## **Entity resources and planned performance**



# Australian Radiation Protection and Nuclear Safety Agency

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# Australian Radiation Protection and Nuclear Safety Agency

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement<sup>1</sup>

The Australian Radiation Protection and Nuclear Safety Agency (ARPANSA) is established under the *Australian Radiation Protection and Nuclear Safety Act 1998* (the Act). The role and functions of ARPANSA are set out in the Act. ARPANSA's primary functions are to:

- promote uniformity of radiation protection and nuclear safety policy and practices across jurisdictions of the Commonwealth and states and territories
- provide advice on radiation protection, nuclear safety and related issues
- undertake research in relation to radiation protection, nuclear safety and medical exposures to radiation
- provide services relating to radiation protection, nuclear safety and medical exposures to radiation
- regulate nuclear installations, radiation facilities, legacy sites, radiation apparatus and radioactive material owned and operated by Commonwealth entities.

ARPANSA regularly assesses its operating environment, challenges, goals and risks to identify key priorities for coming years. In 2025–26, ARPANSA will continue to focus on key activities that reflect its statutory responsibilities, and will form the basis for ARPANSA's health advice and risk-informed approach to effective regulation of radiation and nuclear facilities and practices.

ARPANSA will continue to support the delivery of the Nuclear-Powered Submarine capability by undertaking radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation.

ARPANSA is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

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<sup>1</sup> For more information about the strategic direction of the ARPANSA, refer to the current Corporate Plan, available at: [www.arpansa.gov.au/corporate-plan](http://www.arpansa.gov.au/corporate-plan)

## 1.2 Entity resource statement

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

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

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

**Table 1.1: ARPANSA resource statement – Budget estimates for 2025–26 as at Budget March 2025**

	2024–25 Estimated actual \$'000	2025–26 Estimate \$'000
<b>DEPARTMENTAL</b>		
Prior year appropriation available	19,949	17,149
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Departmental appropriation	21,613	22,448
s74 retained revenue receipts <sup>(b)</sup>	-	-
Departmental Capital Budget <sup>(c)</sup>	4,538	2,189
Other services <sup>(d)</sup>		
Equity injection	-	1,820
<b>Total departmental annual appropriations</b>	<b>26,151</b>	<b>26,457</b>

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

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

All figures are GST exclusive.

- (a) Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026.
- (b) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Departmental capital budgets (DCB) are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 within this chapter for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (d) Appropriation Bill (No. 2) 2025–2026 and Supply Bill (No. 2) 2025–2026.
- (e) For further information on special appropriations and special accounts, please refer to Budget Paper No. 4 - Agency Resourcing. Also see Table 2.1.1 within this chapter for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- (f) Appropriation receipts included above.

### 1.3 Budget measures

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

**Table 1.2: ARPANSA 2025–26 Budget measures**

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

Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
<b>Critical Health Infrastructure and Systems <sup>(a)</sup></b>					
Australian Radiation Protection and Nuclear Safety Agency					
Departmental payments	1.1	-	-	-	-
<b>Total payments</b>		-	-	-	-
<b>Nuclear-Powered Submarine Program – continuation of whole-of-government support <sup>(a)</sup></b>					
Australian Radiation Protection and Nuclear Safety Agency					
Departmental payments	1.2	6,910	-	-	-
<b>Total payments</b>		6,910	-	-	-
<b>Savings from External Labour - further extension <sup>(a)</sup></b>					
Australian Radiation Protection and Nuclear Safety Agency					
Departmental payments	1.1	-	-	-	(228)
<b>Total payments</b>		-	-	-	(228)

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

<sup>(a)</sup> ARPANSA is not the lead entity for this measure. ARPANSA impacts only are shown in this table.

## Section 2: Outcomes and planned performance

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

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

### Note:

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

The most recent Corporate Plan for ARPANSA can be found at:  
[www.arpansa.gov.au/corporate-plan](http://www.arpansa.gov.au/corporate-plan)

The most recent Annual Performance Statements can be found at:  
[www.arpansa.gov.au/about-us/corporate-publications/annual-reports](http://www.arpansa.gov.au/about-us/corporate-publications/annual-reports)

### 2.1 Budgeted expenses and performance for Outcome 1

#### Outcome 1

Protection of people and the environment through radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation.

#### Programs contributing to Outcome 1

**Program 1.1: Radiation Protection and Nuclear Safety**

**Program 1.2: Nuclear Powered Submarines**



## Linked programs

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Department of Health and Aged Care</b>
<b>Program 1.8: Health Protection, Emergency Response and Regulation</b>
The Department of Health and Aged Care has strategic regulatory policy and national leadership responsibility for radiation protection and nuclear safety, with particular regard to the regulatory framework and health system emergency preparedness and response arrangements. This includes best practice for health technologies related to radiation and nuclear safety.

### Budgeted expenses for Outcome 1

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

**Table 2.1.1: Budgeted expenses for Outcome 1**

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>Program 1.1: Radiation Protection and Nuclear Safety</b>					
Departmental expenses					
Ordinary annual services <sup>(a)</sup>	15,446	16,258	15,944	14,888	14,844
Special accounts	14,993	15,431	15,725	16,023	16,258
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	2,863	2,863	2,863	2,863	2,863
Operating deficit (surplus)	-	-	-	-	-
<b>Total for Program 1.1</b>	<b>33,302</b>	<b>34,552</b>	<b>34,532</b>	<b>33,774</b>	<b>33,965</b>
<b>Program 1.2: Nuclear Powered Submarines</b>					
Departmental expenses					
Ordinary annual services <sup>(a)</sup>	8,967	6,190	-	-	-
<b>Total for Program 1.2</b>	<b>8,967</b>	<b>6,190</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenses for Outcome 1</b>	<b>42,269</b>	<b>40,742</b>	<b>34,532</b>	<b>33,774</b>	<b>33,965</b>
	<b>2024–25</b>	<b>2025–26</b>			
<b>Average staffing level (number)</b>	178	178			

<sup>(a)</sup> Appropriation Bill (No. 1) 2025–26 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**

<b>Outcome 1</b>	
Protection of people and the environment through radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation.	
<b>Program 1.1: Radiation Protection and Nuclear Safety</b>	
Protect the Australian people and the environment from the harmful effects of radiation through effective, risk-informed regulation and delivery of services under the <i>Australian Radiation Protection and Nuclear Safety Act 1998</i> . Scientific knowledge and international best practice is applied to promote awareness of the effects of radiation and a nationally uniform approach to radiation protection of people (the public, workers, and patients undergoing medical procedures using radiation) and the environment.	
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>• Initiate, maintain, and promote frameworks for protection and safety.</li> <li>• Undertake research and provide expert evaluations, advice, and services.</li> <li>• Ensure effective and risk informed regulation.</li> <li>• Enhance organisational innovation and capability.</li> </ul>

<b>Program 1.1: Radiation Protection and Nuclear Safety</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Provide high quality advice to the Australian Government and community on the health, safety, and environmental risks from radiation.	Evidence-based, risk-informed advice was provided to the Australian Government and community using expert, specialised resources and services to support protection of the public, workers and the environment from the hazards of both ionising and non-ionising radiation.  ARPANSA supported the Government's Electromagnetic Energy (EME) Program to promote health and safety and address misinformation about EME emissions.  <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	Identify, assess and communicate the health, safety, and environmental risks from radiation to the Australian Government and community through research, communication, provision of radiation protection services, and community consultation and awareness activities.  Provide information, advice and standards on electromagnetic energy and health to the Australian Government and community through exposure assessment, research, facility upgrades and engagement with international health authorities.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

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

<b>Program 1.1: Radiation Protection and Nuclear Safety</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Promote, measure and report patient radiation safety in radiotherapy and diagnostic radiology.	Significant deviations and trends discovered through the Australian Clinical Dosimetry Service (ACDS) will be published in the ACDS annual report. Diagnostic Reference Level data will be made available on the ARPANSA website by end of financial year. <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	Summary data relating to significant deviations and trends will be published on the ARPANSA website annually. Publication of summary data collected through the Diagnostic Reference Level program will be made available on the ARPANSA website.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

<b>Program 1.1: Radiation Protection and Nuclear Safety</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Ensure protection of people and the environment through efficient and effective regulation.	<p>ARPANSA has demonstrated national leadership in engagement with jurisdictions on national uniformity issues through facilitating the exchange of regulatory knowledge and emerging radiation safety issues.</p> <p>ARPANSA has progressed greater consistency of radiation regulation in Australia through a gap analysis of national safety standards against the operating landscape.</p> <p><b>On track</b></p>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	Demonstrate national leadership in engagement with jurisdictions on national uniformity issues, including safety standards and guidance, and exploring opportunities for progressing greater consistency of radiation safety regulation in Australia.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

**Table 2.1.3: Performance measures for Outcome 1**

<b>Program 1.2: Nuclear Powered Submarines</b> Support delivery of nuclear-powered submarines capabilities through radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation.		
Key Activities	<ul style="list-style-type: none"> <li>• Initiate, maintain, and promote frameworks for protection and safety.</li> <li>• Undertake research and provide expert evaluations, advice, and services.</li> <li>• Ensure effective and risk informed regulation.</li> <li>• Enhance organisational innovation and capability.</li> </ul>	
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Provide support to the implementation of the optimal pathway to establish an Australian nuclear-powered submarine capability.	ARPANSA supported the Department of Defence in the development of a new regulatory framework that will promote and regulate nuclear safety activities relating to the nuclear-powered submarine enterprise. This included providing advice on the Australian Naval Nuclear Power Safety Bill, the associated draft Regulations and establishment of the Australian Naval Nuclear Power Safety Regulator. ARPANSA issued a licence to the Australian Submarine Agency to prepare a site for a controlled industrial facility at the existing HMAS Stirling Navy Base, as well as regulatory guidance and expectations relating to potential future licence assessments. <b>On track</b>
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	As per 2024–25.	Continue to develop appropriate interfaces and boundaries, and roles and responsibilities for ARPANSA, within the regulatory framework for nuclear-powered submarines. Provide regulatory support to the Australian Naval Nuclear Power Safety Regulator and if required, undertake licence assessments for facilities associated with the nuclear-powered submarine enterprise. Assist the establishment of a fit-for-purpose military regulator in accordance with Government determined timeframes, including conducting information sharing exercises and ensuring appropriate levels of operational competency.
Forward Estimates 2026–29	This measure will terminate in June 2026.	N/A
Material changes to Program 1.2 resulting from 2025–26 Budget Measures: Nil		

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025–26 Budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.1 Differences between entity resourcing and financial statements

This section is not applicable to ARPANSA.

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

##### Departmental Resources

##### Comprehensive Income Statement

ARPANSA's own sourced income is derived from the sale of scientific services such as the Personal Radiation Monitoring Service, the Comprehensive Nuclear-Test-Ban Treaty Organisation contracts to operate and maintain monitoring stations, the Australian Clinical Dosimetry Service and licence application fees and annual charges associated with ARPANSA's regulatory activities.

Appropriation revenue from Government increased from the 2023–24 terminating Budget measures relating to *Ensuring ongoing radiation protection and nuclear safety for all Australia* and the *Nuclear-Powered submarine program – initial implementation*.

Table 1.2 details the reductions to ARPANSA's appropriation revenue from 2024–25, resulting from the *Savings from External Labour - Extension* measure.

Over the budget and forward years ARPANSA is anticipating a break-even position net of unfunded depreciation and amortisation expenses.

##### Balance Sheet

ARPANSA's capital funding also increased in 2023–24 and 2024–25, in accordance with the 2023–24 terminating budget measures *Ensuring ongoing radiation protection and nuclear safety for all Australia* and the *Nuclear-Powered submarine program – initial implementation*.

##### Cash Flow

Cash flows align with projected income and expense, appropriations from Government and investments in property, plant and equipment.

### 3.2. Budgeted financial statements tables

**Table 3.1: Estimates of Special Account Flows and Balances**

		Opening balance 2025–26 2024–25	Other receipts 2025–26 2024–25	Appropriation receipts 2025–26 2024–25	Payments 2025–26 2024–25	Closing balance 2025–26 2024–25
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Departmental</b>						
Special account by Act - ARPANSA Account <sup>(a)</sup>	1	1,174	15,431	19,547	34,978	1,174
		1,174	14,993	19,984	34,977	1,174
<i>Total special accounts 2025–26 estimate</i>		<b>1,174</b>	<b>15,431</b>	<b>19,547</b>	<b>34,978</b>	<b>1,174</b>
<i>Total special accounts 2024–25 estimated actual</i>		1,174	14,993	19,984	34,977	1,174

<sup>(a)</sup> s56 Australian Radiation Protection and Nuclear Safety Act 1998.



**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	25,820	26,641	20,622	20,175	20,422
Supplier expenses	13,327	10,991	10,800	10,489	10,433
Depreciation and amortisation	3,105	3,105	3,105	3,105	3,105
Interest on RoU	17	5	5	5	5
<b>Total expenses</b>	<b>42,269</b>	<b>40,742</b>	<b>34,532</b>	<b>33,774</b>	<b>33,965</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	8,000	8,200	8,350	8,500	8,585
Other revenue	6,993	7,231	7,375	7,523	7,673
<b>Total revenue</b>	<b>14,993</b>	<b>15,431</b>	<b>15,725</b>	<b>16,023</b>	<b>16,258</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>14,993</b>	<b>15,431</b>	<b>15,725</b>	<b>16,023</b>	<b>16,258</b>
<b>Net cost of (contribution by) services</b>	<b>27,276</b>	<b>25,311</b>	<b>18,807</b>	<b>17,751</b>	<b>17,707</b>
Revenue from Government	21,613	22,448	15,944	14,888	14,844
<b>Surplus (deficit)</b>	<b>(5,663)</b>	<b>(2,863)</b>	<b>(2,863)</b>	<b>(2,863)</b>	<b>(2,863)</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(5,663)</b>	<b>(2,863)</b>	<b>(2,863)</b>	<b>(2,863)</b>	<b>(2,863)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(5,663)</b>	<b>(2,863)</b>	<b>(2,863)</b>	<b>(2,863)</b>	<b>(2,863)</b>

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**

**Note: Impact of net cash appropriation arrangements**

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(5,663)</b>	<b>(2,863)</b>	<b>(2,863)</b>	<b>(2,863)</b>	<b>(2,863)</b>
plus non-appropriated expenses depreciation and amortisation expenses	2,855	2,855	2,855	2,855	2,855
plus depreciation and amortisation expenses for RoU	250	250	250	250	250
less lease principal repayments	(242)	(242)	(242)	(242)	(242)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>(2,800)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

**Table 3.3: Budgeted departmental balance sheet (as at 30 June)**

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,224	1,224	1,224	1,224	1,224
Receivables	16,793	16,793	16,793	16,793	16,793
Accrued revenue	675	675	675	675	675
<b>Total financial assets</b>	<b>18,692</b>	<b>18,692</b>	<b>18,692</b>	<b>18,692</b>	<b>18,692</b>
<b>Non-financial assets</b>					
Land and buildings	53,306	52,378	51,323	51,318	50,413
Property, plant and equipment	14,899	16,781	17,857	18,056	18,184
Inventories	428	428	428	428	428
Intangibles	3,573	3,523	3,473	3,423	3,373
Other	1,609	1,609	1,609	1,609	1,609
<b>Total non-financial assets</b>	<b>73,815</b>	<b>74,719</b>	<b>74,690</b>	<b>74,834</b>	<b>74,007</b>
<b>Total assets</b>	<b>92,507</b>	<b>93,411</b>	<b>93,382</b>	<b>93,526</b>	<b>92,699</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	809	809	809	809	809
Employees	572	572	572	572	572
Other payables	65	65	65	65	65
<b>Total payables</b>	<b>1,446</b>	<b>1,446</b>	<b>1,446</b>	<b>1,446</b>	<b>1,446</b>
<b>Interest bearing liabilities</b>					
Leases	1,272	1,030	788	1,546	1,304
<b>Total interest bearing liabilities</b>	<b>1,272</b>	<b>1,030</b>	<b>788</b>	<b>1,546</b>	<b>1,304</b>
<b>Provisions</b>					
Employees	6,994	6,994	6,994	6,994	6,994
<b>Total provisions</b>	<b>6,994</b>	<b>6,994</b>	<b>6,994</b>	<b>6,994</b>	<b>6,994</b>
<b>Total liabilities</b>	<b>9,712</b>	<b>9,470</b>	<b>9,228</b>	<b>9,986</b>	<b>9,744</b>
<b>Net Assets</b>	<b>82,795</b>	<b>83,941</b>	<b>84,154</b>	<b>83,540</b>	<b>82,955</b>
<b>EQUITY</b>					
Contributed equity	62,918	66,927	70,003	72,252	74,530
Reserves	48,850	48,850	48,850	48,850	48,850
Retained surpluses or (accumulated deficits)	(28,973)	(31,836)	(34,699)	(37,562)	(40,425)
<b>Total equity</b>	<b>82,795</b>	<b>83,941</b>	<b>84,154</b>	<b>83,540</b>	<b>82,955</b>

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

**Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	8,423	8,623	8,773	8,923	9,008
Appropriations	24,413	22,448	15,944	14,888	14,844
Net GST received	490	490	490	490	490
Other	6,993	7,231	7,375	7,523	7,673
<b>Total cash received</b>	<b>40,319</b>	<b>38,792</b>	<b>32,582</b>	<b>31,824</b>	<b>32,015</b>
<b>Cash used</b>					
Employees	25,820	26,641	20,622	20,175	20,422
Interest payments on lease liability	17	5	5	5	5
Suppliers	13,817	11,481	11,290	10,979	10,433
Net GST paid	423	423	423	423	913
<b>Total cash used</b>	<b>40,077</b>	<b>38,550</b>	<b>32,340</b>	<b>31,582</b>	<b>31,773</b>
<b>Net cash from (or used by) operating activities</b>	<b>242</b>	<b>242</b>	<b>242</b>	<b>242</b>	<b>242</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	4,538	4,009	3,076	2,249	2,278
<b>Total cash used</b>	<b>4,538</b>	<b>4,009</b>	<b>3,076</b>	<b>2,249</b>	<b>2,278</b>
<b>Net cash from (or used by) investing activities</b>	<b>(4,538)</b>	<b>(4,009)</b>	<b>(3,076)</b>	<b>(2,249)</b>	<b>(2,278)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital budget - Bill 1 (DCB)	4,538	2,189	2,226	2,249	2,278
Equity injections - Bill 2	-	1,820	850	-	-
<b>Total cash received</b>	<b>4,538</b>	<b>4,009</b>	<b>3,076</b>	<b>2,249</b>	<b>2,278</b>
<b>Cash used</b>					
Lease principal repayments	242	242	242	242	242
<b>Total cash used</b>	<b>242</b>	<b>242</b>	<b>242</b>	<b>242</b>	<b>242</b>
<b>Net cash from (or used by) financing activities</b>	<b>4,296</b>	<b>3,767</b>	<b>2,834</b>	<b>2,007</b>	<b>2,036</b>
<b>Net increase (or decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	1,224	1,224	1,224	1,224	1,224
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,224</b>	<b>1,224</b>	<b>1,224</b>	<b>1,224</b>	<b>1,224</b>

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

**Table 3.6: Departmental capital budget statement (for the period ended 30 June)**

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	4,538	2,189	2,226	2,249	2,278
Equity injections - Bill 2	-	1,820	850	-	-
<b>Total capital appropriations</b>	<b>4,538</b>	<b>4,009</b>	<b>3,076</b>	<b>2,249</b>	<b>2,278</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	4,538	4,009	3,076	2,249	2,278
<b>Total items</b>	<b>4,538</b>	<b>4,009</b>	<b>3,076</b>	<b>2,249</b>	<b>2,278</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - equity injection <sup>(a)</sup>	-	1,820	850	-	-
Funded by capital appropriation - DCB <sup>(b)</sup>	4,538	2,189	2,226	2,249	2,278
<b>Total acquisitions of non-financial assets</b>	<b>4,538</b>	<b>4,009</b>	<b>3,076</b>	<b>2,249</b>	<b>2,278</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	4,538	4,009	3,076	2,249	2,278
<b>Total cash used to acquire assets</b>	<b>4,538</b>	<b>4,009</b>	<b>3,076</b>	<b>2,249</b>	<b>2,278</b>

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

<sup>(b)</sup> Does not include annual finance lease costs. Includes purchases from current and previous years' DCB.

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

	Land	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2025</b>					
Gross book value	13,200	50,426	34,814	7,756	106,196
Gross book value – RoU	-	2,686	-	-	2,686
Accumulated depreciation/ amortisation and impairment	-	(11,569)	(19,915)	(4,183)	(35,667)
Accumulated depreciation/ amortisation and impairment – RoU	-	(1,437)	-	-	(1,437)
<b>Opening net book balance</b>	<b>13,200</b>	<b>40,106</b>	<b>14,899</b>	<b>3,573</b>	<b>71,778</b>
<b>Capital Asset Additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation ordinary annual services <sup>(a)</sup>	-	377	3,382	250	4,009
By purchase – RoU	-	-	-	-	-
<b>Total additions</b>	<b>-</b>	<b>377</b>	<b>3,382</b>	<b>250</b>	<b>4,009</b>
<b>Other movements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation/amortisation expense	-	(1,055)	(1,500)	(300)	(2,855)
Depreciation/amortisation expense – RoU	-	(250)	-	-	(250)
Other – RoU assets	-	-	-	-	-
<b>Total other movements</b>	<b>-</b>	<b>(1,305)</b>	<b>(1,500)</b>	<b>(300)</b>	<b>(3,105)</b>
<b>As at 30 June 2026</b>					
Gross book value	13,200	50,803	38,196	8,006	110,205
Gross book value – RoU	-	2,686	-	-	2,686
Accumulated depreciation/ amortisation and impairment	-	(11,569)	(19,915)	(4,183)	(35,667)
Accumulated depreciation/ amortisation and impairment – RoU	-	(2,742)	(1,500)	(300)	(4,542)
<b>Closing net book balance</b>	<b>13,200</b>	<b>39,178</b>	<b>16,781</b>	<b>3,523</b>	<b>72,682</b>

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use Asset

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





# **Australian Sports Commission**

## **Entity resources and planned performance**



# Australian Sports Commission

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# Australian Sports Commission

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement<sup>1</sup>

The Australian Sports Commission (ASC) leads, supports and advocates for Australian sport - providing opportunities for all communities to be involved in sport, while growing elite success and representation, inspiring future generations. The ASC vision is that *Sport has a place for everyone and delivers results that make Australia proud.*

The ASC has united the Australian sport sector around two key strategies to maximise the opportunity of hosting our home Olympic and Paralympic Games in 2032. *Win Well* is Australia's High Performance Sport Strategy. Central to *Win Well* is the ethos of "how we win is just as important as when we win". It is underpinned by a Connection to Country Action Plan with an emphasis on connection, courage, belonging and excellence. *Play Well*, Australia's first National Sport Participation Strategy, focuses on creating safe, welcoming, inclusive and fun sporting experiences. *Play Well's* goal is to ensure Australians of all ages, backgrounds, genders and abilities can come together to access the benefits of sport.

The ASC operates the Australian Institute of Sport (AIS) Campus in Canberra - the home of sport in Australia. The AIS provides world-best high performance environments, as well as programs in athlete wellbeing, coach development, performance support, pathways, sport science and medicine. The ASC also runs the AIS European Training Centre in Italy, an essential home away from home for Australian athletes preparing for international competitions across the globe.

The ASC is committing critical investment to address the structural and systemic barriers in Australian para sport to help double the number of para coaches by Brisbane 2032, improve the classification system and increase the number of fit-for-purpose, fully accessible training environments for para athletes.

In addition to funding, the ASC provides world leading expertise and guidance on sports governance, leadership, coaching and officiating, diversity and inclusion, insights and market research, knowledge sharing, digital tools, online learning, and education. The ASC is committed to making gender equality in sport a reality through enhancing the number of women in coaching and sport administration roles.

The ASC sees Brisbane 2032 as a springboard - not the finish line - for creating a thriving Australian sports system that punches well above its weight.

The role and functions of the ASC are set out in the *Australian Sports Commission Act 1989*. The ASC 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 the ASC, refer to the current Corporate Plan, available at: [www.sportaus.gov.au/media-centre/publications](http://www.sportaus.gov.au/media-centre/publications)

## 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: ASC 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 <sup>(a)</sup></b>	148,948	111,445
<b>FUNDS FROM GOVERNMENT</b>		
<b>Annual appropriations</b>		
Ordinary annual services <sup>(b)</sup>		
Outcome 1	449,257	449,037
Other services <sup>(c)</sup>		
Equity injection	355	710
<b>Total annual appropriations</b>	<b>449,612</b>	<b>449,747</b>
<b>Amounts received from related entities</b>		
Amounts from the Portfolio Department <sup>(d)</sup>	30,133	164,086
<b>Total amounts received from related entities</b>	<b>30,133</b>	<b>164,086</b>
<b>Total funds from Government</b>	<b>479,745</b>	<b>613,833</b>
<b>Funds from other sources</b>		
Interest	9,000	5,555
Goods and services	16,288	16,094
Contribution from Government entities	6,678	443
<b>Total funds from other sources</b>	<b>31,966</b>	<b>22,092</b>
<b>Total net resourcing for ASC</b>	<b>660,659</b>	<b>747,370</b>
	<b>2024–25</b>	<b>2025–26</b>
<b>Average staffing level (number)</b>	527	529

All figures are GST exclusive.

The ASC is not directly appropriated as it is a corporate Commonwealth entity. Appropriations are made to the Department of Health and Aged Care, which are then paid to the ASC and are considered 'departmental' for all purposes.

<sup>(a)</sup> Includes cash and investments.

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

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

<sup>(d)</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 ASC are detailed in the Budget Paper No. 2 and are summarised below.

**Table 1.2: ASC 2025–26 Budget measures**

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

		2024–25	2025–26	2026–27	2027–28	2028–29
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Preventive Health, Wellbeing and Sport</b> <sup>(a) (b)</sup>						
Australian Sports Commission						
	Departmental payments	1.1	-	-	-	-
<b>Total payments</b>			-	-	-	-
<b>Savings from External Labour - further extension</b> <sup>(a)</sup>						
Australian Sports Commission						
	Departmental payments	1.1	-	-	-	(313)
<b>Total payments</b>			-	-	-	(313)

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> The ASC is not the lead entity for this measure. Only the ASC impacts are shown in this table.

<sup>(b)</sup> Funding for this measure has already been provided for by the Government.

## 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 ASC can be found at:  
[www.sportaus.gov.au/media-centre/publications](http://www.sportaus.gov.au/media-centre/publications)

The most recent Annual Performance Statements can be found at:  
[www.sportaus.gov.au/media-centre/publications](http://www.sportaus.gov.au/media-centre/publications)

### 2.1 Budgeted expenses and performance for Outcome 1

#### Outcome 1

Increased participation in organised sport and continued international sporting success including through leadership and development of a cohesive and effective sports sector, provision of targeted financial support, and the operation of the Australian Institute of Sport.

#### Program contributing to Outcome 1

##### Program 1.1: Australian Sports Commission



**Linked programs**

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Department of Health and Aged Care</b>
<b>Program 4.1: Sport and Physical Activity</b> The Department of Health and Aged Care aims to increase participation in sport and physical activity, support major international sporting events and improve water and snow safety.
<b>Department of the Prime Minister and Cabinet (PM&amp;C)</b>
<b>Program 1.1: Prime Minister and Cabinet</b> PM&C contributes to improving the diversity of sporting organisations by working to increase female representation in sport leadership roles.
<b>Sport Integrity Australia<sup>2</sup></b>
<b>Program 1.1: Sport Integrity</b> Sport Integrity Australia plays a central role in protecting the integrity of sport through targeting match-fixing, doping in sport and other forms of corruption. The ASC works collaboratively with Sport Integrity Australia to protect Australian sport from integrity threats, including the protection of children and other vulnerable sport participants.

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<sup>2</sup> Refer to the Sport Integrity Australia 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
<b>Program 1.1: Australian Sports Commission</b>					
Revenue from Government					
Ordinary annual services <sup>(a)</sup>	449,257	449,037	245,084	249,094	253,111
Revenues from independent sources	30,097	20,223	18,152	18,034	18,034
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	17,061	8,893	8,893	8,893	8,893
<b>Total for Program 1.1</b>	<b>496,415</b>	<b>478,153</b>	<b>272,129</b>	<b>276,021</b>	<b>280,038</b>
<b>Total expenses for Outcome 1</b>	<b>496,415</b>	<b>478,153</b>	<b>272,129</b>	<b>276,021</b>	<b>280,038</b>
	<b>2024–25</b>	<b>2025–26</b>			
<b>Average staffing level (number)</b>	527	529			

<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 mainly consist of unfunded depreciation and amortisation expenses.

## 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**

<b>Outcome 1</b>	
Increased participation in organised sport and continued international sporting success including through leadership and development of a cohesive and effective sports sector, provision of targeted financial support, and the operation of the Australian Institute of Sport.	
<b>Program 1.1: Australian Sports Commission</b>	
The Australian Sports Commission (ASC) will lead, support and provide opportunities for all communities to be involved in sport, while growing elite success and representation, inspiring future generations.	
<b>Key Activities</b>	<p>The ASC has 3 key areas of activity that it will focus on in 2025–26:</p> <ul style="list-style-type: none"> <li>• lead and enable the world’s best sport system</li> <li>• involve more Australians with sport at all levels</li> <li>• drive innovation in sport.</li> </ul>

<b>Program 1.1: Australian Sports Commission</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Percentage of high-performance funded sports rated by the Australian Institute of Sport (AIS) as achieving benchmark targets.	90% of all high performance funded National Sporting Organisations (NSOs) demonstrate clear progression on annual agreed action plans and implementation of best practice systems and processes within their high performance program, as identified through the annual check-in process with the AIS.  <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	90% of all high performance funded NSOs demonstrate clear progression on annual agreed action plans and implementation of best practice systems and processes within their high performance program, as identified through the annual check-in process with the AIS.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

<b>Program 1.1: Australian Sports Commission</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Increase sport participation by Australian children aged 5 to 14 years.	47% of children in Australia aged 5 to 14 years participate in organised sport outside of school hours each week. <sup>3</sup> <b>Not able to be assessed<sup>4</sup></b>
		Participant attendances in the Sporting Schools program to reach 2,200,000. <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	Participant attendances in the Sporting Schools programs (SSP) to reach 2,200,000. 60% of Remote and Regional Schools registered in SSP receive funding at least once per year. 70% of Special Schools registered in SSP receive SSP funding at least once per year.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

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<sup>3</sup> Filtered by sport-related activities (as reported through AusPlay).

<sup>4</sup> Expected performance result is not able to be assessed as data is not yet available to confirm if this target has been met or forecast that it will be met. Results will be published in the Australian Sports Commission's Annual Report 2024–25.

Program 1.1: Australian Sports Commission		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Increase the number of Australians involved with organised sport in any capacity.	47% of Australians aged 15 years and over are involved <sup>5</sup> in organised <sup>6</sup> sport. <sup>7</sup> <b>Not able to be assessed<sup>8</sup></b>
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	As per 2024–25.	ASC sport sector strategies, policies and investment decisions are supported by evidence-based research.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

Program 1.1: Australian Sports Commission		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Improvement in funded national sports <sup>9</sup> governance maturity.	75% of funded NSOs and National Sporting Organisations for People with Disability (NSODs) are above 80% of their total expected maturity. <b>On track</b>
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.
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

<sup>5</sup> 'Involved' means having participated/played and/or been involved in a non-playing role (such as coaching, officiating, volunteering, etc.) at least once in the last 12 months.

<sup>6</sup> Participated through an organisation, under the guidance of a coach or at an event/competition.

<sup>7</sup> Filtered by sport-related activities (as reported through AusPlay)

<sup>8</sup> Expected performance result is not able to be assessed as data is not yet available to confirm if this target has been met or forecast that it will be met. Results will be published in the Australian Sports Commission's Annual Report 2024–25.

<sup>9</sup> Funded national sporting organisations (NSOs) and national sporting organisations for people with a disability (NSODs).

## 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 Entity Resource Statement provides a consolidated view of all the resources available in 2025–26. This includes operating appropriations, funds from other sources, and cash and investments to cover payables and provisions on the balance sheet. Operating appropriation is shown as Revenue from Government in the comprehensive income statement.

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

##### Departmental Resources

##### Comprehensive Income Statement

The ASC is budgeting for an approved operating loss in the 2025–26 Budget year and over the forward estimates relating to unfunded depreciation.

Total own source revenue for 2025–26 is budgeted at \$20.2 million, lower than the 2024–25 estimated actual result of \$30.1 million. This decrease reflects fluctuations in revenue from commercial operations, one-off contributions from other Government departments in 2024–25 (Contributions from Government entities) and a reduction in interest revenue from investments.

Grants in 2025–26 are budgeted at \$329.8 million, a decrease of \$12.0 million from the 2024–25 estimated actual, predominantly reflecting the conclusion of “Supporting the Australian Paralympic Team in Paris 2024” funding in 2024–25 and a reduction in MoU funding from other Government departments.

Despite ASC operations continuing to increase in 2025–26, including overseeing athlete training camps and commercial activity onsite, the ASC is budgeting for an ASL of 529 in 2025–26.

##### Balance Sheet

Total assets for 2025–26 are estimated to be \$556.6 million, comprising \$105.7 million in financial assets and \$450.9 million in non-financial assets. The increase in non-financial assets reflects new funding to upgrade the Australian Institute of Sport in Canberra to be received over the 2024–25, 2025–26 and 2026–27 fiscal years.

Total liabilities for 2025–26 are estimated to be \$35.1 million, with the primary liabilities accrued being employee entitlements, which total \$14.8 million.

Total equity is budgeted to be \$521.5 million at the end of 2025–26.

### 3.2. Budgeted financial statements tables

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	71,896	74,916	71,140	73,560	74,656
Suppliers	58,014	49,212	33,408	31,630	30,863
Grants	341,863	329,844	143,132	146,417	149,785
Depreciation and amortisation	24,603	24,133	24,401	24,366	24,686
Other expenses	39	48	48	48	48
<b>Total expenses</b>	<b>496,415</b>	<b>478,153</b>	<b>272,129</b>	<b>276,021</b>	<b>280,038</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	14,419	14,225	14,225	14,225	14,225
Contributions from Government entities	6,678	443	443	443	443
Interest	9,000	5,555	3,484	3,366	3,366
Other revenue	-	-	-	-	-
<b>Total revenue</b>	<b>30,097</b>	<b>20,223</b>	<b>18,152</b>	<b>18,034</b>	<b>18,034</b>
<b>Gains</b>					
Other gains	-	-	-	-	-
<b>Total gains</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-sourced income</b>	<b>30,097</b>	<b>20,223</b>	<b>18,152</b>	<b>18,034</b>	<b>18,034</b>
<b>Net cost of (contribution by) services</b>	<b>466,318</b>	<b>457,930</b>	<b>253,977</b>	<b>257,987</b>	<b>262,004</b>
Revenue from Government	449,257	449,037	245,084	249,094	253,111
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(17,061)</b>	<b>(8,893)</b>	<b>(8,893)</b>	<b>(8,893)</b>	<b>(8,893)</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(17,061)</b>	<b>(8,893)</b>	<b>(8,893)</b>	<b>(8,893)</b>	<b>(8,893)</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>(17,061)</b>	<b>(8,893)</b>	<b>(8,893)</b>	<b>(8,893)</b>	<b>(8,893)</b>
plus: depreciation/amortisation expenses for RoU assets	700	575	575	575	575
less: lease principal repayments	(767)	(640)	(640)	(640)	(640)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>(17,128)</b>	<b>(8,958)</b>	<b>(8,958)</b>	<b>(8,958)</b>	<b>(8,958)</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	19,502	30,007	30,007	30,007	30,007
Trade and other receivables	6,596	6,596	6,596	6,596	6,596
Investments	91,943	69,090	61,327	46,774	43,840
<b>Total financial assets</b>	<b>118,041</b>	<b>105,693</b>	<b>97,930</b>	<b>83,377</b>	<b>80,443</b>
<b>Non-financial assets</b>					
Land and buildings	264,748	431,948	487,162	493,597	488,744
Property, plant and equipment	12,768	12,752	11,154	10,601	8,547
Intangibles	1,743	2,332	2,461	1,599	1,907
Inventories	447	447	447	447	447
Other non-financial assets	3,440	3,440	3,440	3,440	3,440
<b>Total non-financial assets</b>	<b>283,146</b>	<b>450,919</b>	<b>504,664</b>	<b>509,684</b>	<b>503,085</b>
<b>Total assets</b>	<b>401,187</b>	<b>556,612</b>	<b>602,594</b>	<b>593,061</b>	<b>583,528</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	4,339	3,957	3,278	2,285	753
Other payables	11,393	11,393	11,393	11,393	11,393
<b>Total payables</b>	<b>15,732</b>	<b>15,350</b>	<b>14,671</b>	<b>13,678</b>	<b>12,146</b>
<b>Interest bearing liabilities</b>					
Leases	5,128	4,488	3,848	3,208	2,568
<b>Total interest bearing liabilities</b>	<b>5,128</b>	<b>4,488</b>	<b>3,848</b>	<b>3,208</b>	<b>2,568</b>
<b>Provisions</b>					
Employees	14,306	14,850	15,529	16,522	18,054
Other provisions	419	419	419	419	419
<b>Total provisions</b>	<b>14,725</b>	<b>15,269</b>	<b>15,948</b>	<b>16,941</b>	<b>18,473</b>
<b>Total liabilities</b>	<b>35,585</b>	<b>35,107</b>	<b>34,467</b>	<b>33,827</b>	<b>33,187</b>
<b>Net assets</b>	<b>365,602</b>	<b>521,505</b>	<b>568,127</b>	<b>559,234</b>	<b>550,341</b>
<b>EQUITY</b>					
Contributed equity	196,192	360,988	416,503	416,503	416,503
Reserves	262,479	262,479	262,479	262,479	262,479
Retained surpluses (accumulated deficits)	(93,069)	(101,962)	(110,855)	(119,748)	(128,641)
<b>Total equity</b>	<b>365,602</b>	<b>521,505</b>	<b>568,127</b>	<b>559,234</b>	<b>550,341</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 (accumulated deficit) \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2025</b>				
Balance carried forward from previous period	(93,069)	262,479	196,192	<b>365,602</b>
Surplus (deficit) for the period	(8,893)	-	-	<b>(8,893)</b>
Contributed Equity	-	-	143,290	<b>143,290</b>
Contribution from Government Entities	-	-	21,506	<b>21,506</b>
<b>Estimated closing balance as at 30 June 2026</b>				
	<b>(101,962)</b>	<b>262,479</b>	<b>360,988</b>	<b>521,505</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>					
Receipts from Government	449,257	449,037	245,084	249,094	253,111
Contribution from Government entities	6,678	443	443	443	443
Goods and services	16,288	16,094	15,648	15,648	15,648
Net GST received	18,559	18,744	19,615	19,297	22,232
Interest	9,000	5,555	3,484	3,366	3,366
<b>Total cash received</b>	<b>499,782</b>	<b>489,873</b>	<b>284,274</b>	<b>287,848</b>	<b>294,800</b>
<b>Cash used</b>					
Employees	71,759	74,372	70,461	72,567	73,124
Suppliers	61,986	53,086	37,511	35,717	36,769
Grants	356,960	345,096	159,323	162,620	167,643
Interest payments on lease liability	39	48	48	48	48
Net GST Paid	1,869	1,869	1,423	1,423	1,423
<b>Total cash used</b>	<b>492,613</b>	<b>474,471</b>	<b>268,766</b>	<b>272,375</b>	<b>279,007</b>
<b>Net cash from (or used by) operating activities</b>	<b>7,169</b>	<b>15,402</b>	<b>15,508</b>	<b>15,473</b>	<b>15,793</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from the sale of investments	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of investments	-	-	-	-	-
Purchase of property, plant and equipment and intangibles	74,393	191,906	78,146	29,386	18,087
<b>Total cash used</b>	<b>74,393</b>	<b>191,906</b>	<b>78,146</b>	<b>29,386</b>	<b>18,087</b>
<b>Net cash from (or used by) investing activities</b>	<b>(74,393)</b>	<b>(191,906)</b>	<b>(78,146)</b>	<b>(29,386)</b>	<b>(18,087)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	355	710	-	-	-
Contribution from Government entities	30,133	164,086	55,515	-	-
<b>Total cash received</b>	<b>30,488</b>	<b>164,796</b>	<b>55,515</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Lease principal repayments	767	640	640	640	640
<b>Total cash used</b>	<b>767</b>	<b>640</b>	<b>640</b>	<b>640</b>	<b>640</b>
<b>Net cash from (or used by) financing activities</b>	<b>29,721</b>	<b>164,156</b>	<b>54,875</b>	<b>(640)</b>	<b>(640)</b>
<b>Net increase (or decrease) in cash held</b>	<b>(37,503)</b>	<b>(12,348)</b>	<b>(7,763)</b>	<b>(14,553)</b>	<b>(2,934)</b>
Cash and cash equivalents at the beginning of the reporting period	148,948	111,445	99,097	91,334	76,781
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>111,445</b>	<b>99,097</b>	<b>91,334</b>	<b>76,781</b>	<b>73,847</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	355	710	-	-	-
<b>Total capital appropriations</b>	<b>355</b>	<b>710</b>	-	-	-
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	355	710	-	-	-
<b>Total items</b>	<b>355</b>	<b>710</b>	-	-	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations - equity injection <sup>(a)</sup>	355	710	-	-	-
Funded by Contribution from Government Entities	30,133	164,086	55,515	-	-
Funded internally from departmental resources	43,905	27,110	22,631	29,386	18,087
<b>Total acquisitions of non-financial assets</b>	<b>74,393</b>	<b>191,906</b>	<b>78,146</b>	<b>29,386</b>	<b>18,087</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	74,393	191,906	78,146	29,386	18,087
<b>Total cash used to acquire assets</b>	<b>74,393</b>	<b>191,906</b>	<b>78,146</b>	<b>29,386</b>	<b>18,087</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)**

	Land	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2025</b>					
Gross book value	14,520	798,094	41,404	16,786	870,804
Gross book value – RoU	-	8,198	461	-	8,659
Accumulated depreciation/ amortisation and impairment	-	(552,220)	(28,894)	(15,043)	(596,157)
Accumulated depreciation/ amortisation and impairment – RoU	-	(3,844)	(203)	-	(4,047)
<b>Opening net book balance</b>	<b>14,520</b>	<b>250,228</b>	<b>12,768</b>	<b>1,743</b>	<b>279,259</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase – appropriation equity	-	-	-	355	355
By purchase – equity funding	-	164,086	-	-	164,086
By purchase – internal resources	-	21,506	3,399	2,560	27,465
By purchase – RoU	-	-	-	-	-
<b>Total additions</b>	<b>-</b>	<b>185,592</b>	<b>3,399</b>	<b>2,915</b>	<b>191,906</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(17,817)	(3,415)	(2,326)	(23,558)
Depreciation/amortisation expense – RoU	-	(575)	-	-	(575)
<b>Total other movements</b>	<b>-</b>	<b>(18,392)</b>	<b>(3,415)</b>	<b>(2,326)</b>	<b>(24,133)</b>
<b>As at 30 June 2026</b>					
Gross book value	14,520	983,686	44,803	19,701	1,062,710
Gross book value – RoU	-	8,198	461	-	8,659
Accumulated depreciation/ amortisation and impairment	-	(570,037)	(32,309)	(17,369)	(619,715)
Accumulated depreciation/ amortisation and impairment – RoU	-	(4,419)	(203)	-	(4,622)
<b>Closing net book balance</b>	<b>14,520</b>	<b>417,428</b>	<b>12,752</b>	<b>2,332</b>	<b>447,032</b>

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

# **Cancer Australia**

## **Entity resources and planned performance**





# Cancer Australia

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# Cancer Australia

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement<sup>1</sup>

As the Australian Government’s national cancer control agency, Cancer Australia aims to reduce the impact of cancer, address disparities, and improve outcomes for people affected by cancer. The Australian Government, through Cancer Australia:

- provides national leadership in cancer control
- facilitates evidence-informed approaches with a range of healthcare providers and groups across the continuum of care
- leads the development of sustainable and effective models of cancer care
- oversees a dedicated budget for cancer research, supports clinical trial capacity and strengthens national data capacity
- provides advice on appropriate cancer care.

To achieve its aims in 2025–26, Cancer Australia will use an evidence-based approach and collaboratively engage with stakeholders to:

- lead the implementation of the Australian Cancer Plan to improve outcomes for all Australians affected by cancer
- partner with First Nations leaders to co-design and deliver improved cancer care for First Nations peoples
- translate evidence to inform best practice cancer care
- oversee a dedicated budget for research into cancer
- support industry-independent cancer clinical trials groups
- drive efforts to strengthen national data capacity
- provide evidence-based cancer information to cancer consumers, health professionals and the community.

The role and functions of Cancer Australia are set out in the *Cancer Australia Act 2006*. Cancer Australia is subject to the *Public Service Act 1999* and the *Auditor-General Act 1997*, and is a non-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 Cancer Australia, refer to the current Corporate Plan, available at: [www.canceraustralia.gov.au/sites/default/files/2024-09/Cancer-Australia-Corporate-Plan-2024-25.pdf](http://www.canceraustralia.gov.au/sites/default/files/2024-09/Cancer-Australia-Corporate-Plan-2024-25.pdf)

## 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: Cancer Australia resource statement – Budget estimates for 2025–26 as at Budget March 2025**

	2024–25 Estimated actual \$'000	2025–26 Estimate \$'000
<b>DEPARTMENTAL</b>		
Prior year appropriation available	3,111	3,103
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Departmental appropriation	14,109	13,371
s74 retained revenue receipts <sup>(b)</sup>	3,083	2,512
Departmental Capital Budget <sup>(c)</sup>	85	85
Other services <sup>(d)</sup>		
Equity injection	-	-
<b>Total departmental annual appropriations</b>	<b>17,277</b>	<b>15,968</b>
<b>Total departmental resourcing</b>	<b>20,388</b>	<b>19,071</b>
<b>ADMINISTERED</b>		
Prior year appropriation available	1,051	1,051
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Outcome 1	34,362	33,199
Other services <sup>(d)</sup>		
Administered assets and liabilities	-	-
<b>Total administered annual appropriations</b>	<b>34,362</b>	<b>33,199</b>
<b>Total administered resourcing</b>	<b>35,413</b>	<b>34,250</b>
<b>Total resourcing for Cancer Australia</b>	<b>55,801</b>	<b>53,321</b>
	<b>2024–25</b>	<b>2025–26</b>
<b>Average staffing level (number)</b>	79	75

All figures are GST exclusive.

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

<sup>(b)</sup> Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

<sup>(c)</sup> Departmental Capital Budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 within this chapter for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

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

### 1.3 Budget measures

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

**Table 1.2: Cancer Australia 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>					
Cancer Australia	1.1				
Departmental payments	-	-	-	-	(37)
<b>Total payments</b>	-	-	-	-	<b>(37)</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> Cancer Australia is not the lead entity for this measure. Cancer Australia 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 Cancer Australia can be found at:  
[www.canceraustralia.gov.au/sites/default/files/2024-09/Cancer-Australia-Corporate-Plan-2024-25.pdf](http://www.canceraustralia.gov.au/sites/default/files/2024-09/Cancer-Australia-Corporate-Plan-2024-25.pdf)

The most recent Annual Performance Statements can be found at:  
[www.canceraustralia.gov.au/about-us/accountability-and-reporting/annual-reports](http://www.canceraustralia.gov.au/about-us/accountability-and-reporting/annual-reports)

### 2.1 Budgeted expenses and performance for Outcome 1

#### Outcome 1

Minimised impacts of cancer, including through national leadership in cancer control with targeted research and clinical trials; evidence informed clinical practice; strengthened national data capacity; community and consumer information and support.

#### Program contributing to Outcome 1

##### Program 1.1: Improved Cancer Control

## Linked programs

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Department of Health and Aged Care</b>
<b>Program 1.1: Health Research, Coordination and Access</b>
The Department of Health and Aged Care has responsibility for health and medical research through the Medical Research Future Fund, which will support the sustainability of the health system into the future and drive further medical innovation.
<b>Program 1.5: Preventive Health and Chronic Disease Support</b>
The Department of Health and Aged Care has policy responsibility for improving the detection, treatment and survival outcomes for people with cancer. This includes oversight of cancer screening programs, such as the National Bowel Cancer Screening Program, the BreastScreen Australia Program and the National Cervical Screening Program.

### 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: Improved Cancer Control</b>					
Administered expenses					
Ordinary annual services <sup>(a)</sup>	34,362	33,199	33,388	22,608	22,324
Departmental expenses					
Departmental appropriation <sup>(b)</sup>	17,192	15,883	15,809	12,422	12,546
Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	145	149	125	283	329
Operating deficit (surplus)	-	-	-	-	-
<b>Total for Program 1.1</b>	<b>51,699</b>	<b>49,231</b>	<b>49,322</b>	<b>35,313</b>	<b>35,199</b>
<b>Total expenses for Outcome 1</b>	<b>51,699</b>	<b>49,231</b>	<b>49,322</b>	<b>35,313</b>	<b>35,199</b>
	<b>2024–25</b>	<b>2025–26</b>			
<b>Average staffing level (number)</b>	79	75			

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

<sup>(b)</sup> Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1)', 'Supply Bill (No. 1)' and 'Revenue from independent sources (s74)'.

<sup>(c)</sup> Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expenses and audit fees, interest on RoU (Right-of-Use asset) and credit applied to rental supplier expenses (rental payments).

## 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**

<b>Outcome 1</b>	
Minimised impacts of cancer, including through national leadership in cancer control with targeted research and clinical trials; evidence informed clinical practice; strengthened national data capacity; community and consumer information and support.	
<b>Program 1.1: Improved Cancer Control</b>	
Provide national leadership in cancer control across the care continuum to reduce the impact of cancer, address disparities, and improve outcomes for people affected by cancer through the development and promotion of evidence-based practice, funding cancer research, and providing consumers and health professionals with cancer information and resources.	
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>• Provide national leadership in cancer control.</li> <li>• Develop and promote evidence-based best practice cancer care.</li> <li>• Fund cancer research and drive efforts to strengthen national data capacity in consultation with relevant agencies.</li> <li>• Provide consumer and health professional cancer information and resources.</li> </ul>



<b>Program 1.1: Improved Cancer Control</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Lead the implementation of the Australian Cancer Plan (the Plan), which sets out national priorities and action areas over the next 10 years to improve outcomes for all Australians affected by cancer.	Engage with the cancer sector to communicate and promote uptake of the Plan's objectives, goals and ambitions, including establishing Partnership Agreements with stakeholders. Progress on foundational implementation projects in support of the Plan's 2-year goals: <ul style="list-style-type: none"> <li>- Australian Comprehensive Cancer Network (ACCN) Framework completed and published. Network launched and continues to grow.</li> <li>- National Optimal Care Pathways Framework completed and published. Implementation commenced.</li> <li>- National Cancer Data Framework drafted, and public consultation completed.</li> <li>- National Framework for Genomics in Cancer Control drafted, and public consultation completed. Framework finalised for publication.</li> </ul> <b>Achieved</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	Evaluation of the sector's progress towards the Australian Cancer Plan's 2-year actions. Progress activities to achieve priority 5-year actions in the Plan (2026–28).	Undertake evaluation of the sector's progress [including the Commonwealth, States and Territories and cancer control stakeholders] of delivering on the Plan's 2-year actions (2025–26). Review and progress activities to achieve priority 5-year actions in the Plan. Complete and Publish the National Cancer Data Framework.
Forward Estimates 2026–29	Monitoring and evaluation of the sector's progress towards the Australian Cancer Plan's 5-year actions.	Assessment of potential gaps and required responses in implementation of the Plan as needed. Evaluate progress towards 5-year actions and update as needed. Define to deliver 10-year ambitions.

Program 1.1: Improved Cancer Control		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Work in partnership with the Department of Health and Aged Care (lead) and the National Aboriginal Community Controlled Health Organisation (NACCHO) to co-design and implement the National Lung Cancer Screening Program (NLCSP) by July 2025.	Collaboratively engage with key stakeholders to develop and deliver Program Guidelines, information and education resources and other clinical materials to support the implementation of the NLCSP. <b>On track</b>
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	Support the Department of Health and Aged Care in ongoing implementation activities for the NLCSP.	Commence program-specific research activities.
Forward Estimates 2026–29	As per 2025–26.	Continued investment in program-specific research activities.

Program 1.1: Improved Cancer Control		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Lead delivery of 5 early implementation National Pancreatic Cancer Roadmap priorities to improve the timely detection, management and care of people affected by pancreatic cancer.	5 early implementation Roadmap priorities funded by the Department of Health and Aged Care delivered. <b>Achieved</b>
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	N/A	N/A
Forward Estimates 2026–29	N/A	N/A

<b>Program 1.1: Improved Cancer Control</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	<ol style="list-style-type: none"> <li>1. Work with First Nations leaders to co-design and deliver improved cancer care for First Nations people aligned with the priorities of the Australian Cancer Plan.</li> <li>2. Improving First Nations Cancer Outcomes: Lead delivery of activities to ensure mainstream health services are culturally safe and accessible: <ul style="list-style-type: none"> <li>- Partnerships for Culturally Safe Cancer Care grant program to improve cultural safety in cancer services</li> <li>- First Nations Cancer Scholarships to increase Aboriginal and Torres Strait Islander participation in research, health and public policy</li> <li>- Partnerships for Cancer Research grants program to build the capacity of the Indigenous cancer research sector.</li> </ul> </li> </ol>	<ol style="list-style-type: none"> <li>1. First Nations cancer control initiatives led and co-designed by First Nations partners that align with the priorities of the Australian Cancer Plan and complement the strategic objectives of the Aboriginal and Torres Strait Islander Cancer Plan.</li> <li>2. Improving First Nations cancer Outcomes: Award and support delivery of: <ul style="list-style-type: none"> <li>- <i>Partnerships for Culturally Safe Cancer Care grants</i></li> <li>- <i>First Nations Cancer Scholarships</i></li> <li>- <i>Partnerships for Cancer Research grants.</i></li> </ul> </li> </ol> <p><b>On track</b></p>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	<ol style="list-style-type: none"> <li>1. As per 2024–25</li> <li>2. As per 2024–25.</li> </ol>	<ol style="list-style-type: none"> <li>1. As per 2024–25</li> <li>2. Deliver and commence ongoing evaluation for each initiative: <ul style="list-style-type: none"> <li>- <i>Partnerships for Culturally Safe Cancer Care grants</i></li> <li>- <i>First Nations Cancer Scholarships</i></li> <li>- <i>Partnerships for Cancer Research grants.</i></li> </ul> </li> </ol>
Forward Estimates 2026–29	<ol style="list-style-type: none"> <li>1. As per 2025–26</li> <li>2. As per 2025–26.</li> </ol>	<ol style="list-style-type: none"> <li>1. As per 2025–26</li> <li>2. As per 2025–26.</li> </ol>

Program 1.1: Improved Cancer Control		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Provide evidence-based cancer information to cancer consumers, health professionals and the community.	Up to date evidence-based cancer information was made available on the Cancer Australia website. ≥5 cancer information topics reviewed and updated. <b>On track</b>
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	As per 2024–25.	Up to date evidence-based cancer information available on the Cancer Australia website. ≥5 cancer information topics are reviewed and updated.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

Program 1.1: Improved Cancer Control		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Analyse, interpret and translate evidence to inform best practice cancer care.	Translated research into evidence-based information to assist and inform cancer care policy. <b>On track</b>
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	As per 2024–25.	Translate research into evidence-based information to assist and inform cancer care policy.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

<b>Program 1.1: Improved Cancer Control</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Consult with sector on future priority driven research investment.	Consulted with stakeholders on future priority-driven research investment. Agreed strategic direction for future priority-driven research investment. <b>Achieved</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	Implement future priority-driven research investment.	Delivery of first grant round of future priority-driven research investment.
Forward Estimates 2026–29	Implement and administer priority-driven research investment annually.	Deliver at least one annual grant round to fund priority-driven research investment.

<b>Program 1.1: Improved Cancer Control</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Provide high quality cancer data to inform national cancer control.	Maintained published data analyses and insights on the National Cancer Control Indicators website. <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	Maintain published data analyses and insights on the National Cancer Control Indicators website.
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 Cancer Australia.

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

##### Departmental Resources

###### Comprehensive Income Statement

This statement details budgeted financial results for Cancer Australia in 2025–26.

Cancer Australia's Comprehensive Income Statement depicts a break-even result, net of non-appropriated expenses, depreciation and amortisation expenses, depreciation and amortisation expenses for Right-of-Use asset and lease principal repayments, for the 2025–26 Budget and forward years.

###### Balance Sheet

Assets and liabilities, excluding Land and Buildings and lease liabilities, are anticipated to remain relatively stable across the forward years. There is an anticipated decrease in Land and Buildings and lease liabilities over the forward estimates.

###### Cash Flow

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

##### Administered Resources

Administered funding for Cancer Australia programs will continue in 2025–26. The level of administered funding across forward years represents Government expenditure on programs delivered to all Australians through Cancer Australia.

### 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	11,736	11,077	11,404	10,669	11,218
Supplier expenses	3,079	2,355	1,882	1,582	1,398
Grants expenses	1,548	1,584	1,618	-	-
Depreciation and amortisation	946	995	1,018	454	259
Interest on RoU	24	17	8	-	-
Other expenses	4	4	4	-	-
<b>Total expenses</b>	<b>17,337</b>	<b>16,032</b>	<b>15,934</b>	<b>12,705</b>	<b>12,875</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Other revenue	3,083	2,512	2,067	-	-
<b>Total revenue</b>	<b>3,083</b>	<b>2,512</b>	<b>2,067</b>	<b>-</b>	<b>-</b>
<b>Gains</b>					
Other	72	73	74	70	70
<b>Total gains</b>	<b>72</b>	<b>73</b>	<b>74</b>	<b>70</b>	<b>70</b>
<b>Total own-source income</b>	<b>3,155</b>	<b>2,585</b>	<b>2,141</b>	<b>70</b>	<b>70</b>
<b>Net cost of (contribution by) services</b>	<b>14,182</b>	<b>13,447</b>	<b>13,793</b>	<b>12,635</b>	<b>12,805</b>
Revenue from Government	14,109	13,371	13,742	12,422	12,546
<b>Surplus (deficit)</b>	<b>(73)</b>	<b>(76)</b>	<b>(51)</b>	<b>(213)</b>	<b>(259)</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(73)</b>	<b>(76)</b>	<b>(51)</b>	<b>(213)</b>	<b>(259)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(73)</b>	<b>(76)</b>	<b>(51)</b>	<b>(213)</b>	<b>(259)</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>	(73)	(76)	(51)	(213)	(259)
plus: non-appropriated expenses depreciation/amortisation expenses	210	259	248	258	259
plus: depreciation/amortisation expenses for RoU assets	736	736	770	196	-
less: lease principal repayments	(873)	(919)	(967)	(241)	-
<b>Total comprehensive income (loss) attributable to the agency</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	167	167	167	167	167
Receivables	3,260	3,063	3,058	3,052	2,852
<b>Total financial assets</b>	<b>3,427</b>	<b>3,230</b>	<b>3,225</b>	<b>3,219</b>	<b>3,019</b>
<b>Non-financial assets</b>					
Property, plant and equipment	114	240	152	89	200
Land and buildings	2,230	1,393	556	258	156
Intangibles	14	12	10	10	30
Other	182	182	182	182	182
<b>Total non-financial assets</b>	<b>2,540</b>	<b>1,827</b>	<b>900</b>	<b>539</b>	<b>568</b>
<b>Total assets</b>	<b>5,967</b>	<b>5,057</b>	<b>4,125</b>	<b>3,758</b>	<b>3,587</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	432	428	424	424	424
Other payables	15	15	15	15	15
<b>Total payables</b>	<b>447</b>	<b>443</b>	<b>439</b>	<b>439</b>	<b>439</b>
<b>Interest bearing liabilities</b>					
Leases	2,127	1,208	241	-	-
<b>Total interest bearing liabilities</b>	<b>2,127</b>	<b>1,208</b>	<b>241</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>					
Employees	2,651	2,651	2,651	2,651	2,651
Other provisions	277	281	285	285	285
<b>Total provisions</b>	<b>2,928</b>	<b>2,932</b>	<b>2,936</b>	<b>2,936</b>	<b>2,936</b>
<b>Total liabilities</b>	<b>5,502</b>	<b>4,583</b>	<b>3,616</b>	<b>3,375</b>	<b>3,375</b>
<b>Net assets</b>	<b>465</b>	<b>474</b>	<b>509</b>	<b>383</b>	<b>212</b>
<b>EQUITY</b>					
Contributed equity	1,810	1,895	1,981	2,068	2,156
Reserves	103	103	103	103	103
Retained surpluses or (accumulated deficits)	(1,448)	(1,524)	(1,575)	(1,788)	(2,047)
<b>Total equity</b>	<b>465</b>	<b>474</b>	<b>509</b>	<b>383</b>	<b>212</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	(1,448)	103	1,810	<b>465</b>
Surplus (deficit) for the period	(76)	-	-	<b>(76)</b>
Capital budget - Bill 1 (DCB)	-	-	85	<b>85</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>(1,524)</b>	<b>103</b>	<b>1,895</b>	<b>474</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	14,117	13,568	13,747	12,428	12,746
Sale of goods and rendering of services	3,083	2,512	2,067	-	-
Net GST received	186	186	186	186	186
Other cash received	-	-	-	-	-
<b>Total cash received</b>	<b>17,386</b>	<b>16,266</b>	<b>16,000</b>	<b>12,614</b>	<b>12,932</b>
<b>Cash used</b>					
Employees	11,736	11,077	11,404	10,669	11,218
Suppliers	3,011	2,286	1,812	1,512	1,328
Interest payments on lease liability	24	17	8	-	-
Grants	1,548	1,584	1,618	-	-
Net GST paid	186	186	186	186	186
Section 74 receipts transferred to the OPA	-	-	-	-	-
<b>Total cash used</b>	<b>16,505</b>	<b>15,150</b>	<b>15,028</b>	<b>12,367</b>	<b>12,732</b>
<b>Net cash from (or used by) operating activities</b>	<b>881</b>	<b>1,116</b>	<b>972</b>	<b>247</b>	<b>200</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	93	282	91	93	288
<b>Total cash used</b>	<b>93</b>	<b>282</b>	<b>91</b>	<b>93</b>	<b>288</b>
<b>Net cash from (or used by) investing activities</b>	<b>(93)</b>	<b>(282)</b>	<b>(91)</b>	<b>(93)</b>	<b>(288)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital budget - Bill 1 (DCB)	85	85	86	87	88
<b>Total cash received</b>	<b>85</b>	<b>85</b>	<b>86</b>	<b>87</b>	<b>88</b>
<b>Cash used</b>					
Lease principal repayments	873	919	967	241	-
<b>Total cash used</b>	<b>873</b>	<b>919</b>	<b>967</b>	<b>241</b>	<b>-</b>
<b>Net cash from (or used by) financing activities</b>	<b>(788)</b>	<b>(834)</b>	<b>(881)</b>	<b>(154)</b>	<b>88</b>
<b>Net increase (or decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	167	167	167	167	167
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>167</b>	<b>167</b>	<b>167</b>	<b>167</b>	<b>167</b>

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget  
OPA = Official Public Account

**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>					
Capital budget - Bill 1 (DCB)	85	85	86	87	88
<b>Total capital appropriations</b>	<b>85</b>	<b>85</b>	<b>86</b>	<b>87</b>	<b>88</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	85	85	86	87	88
<b>Total represented by</b>	<b>85</b>	<b>85</b>	<b>86</b>	<b>87</b>	<b>88</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB <sup>(a)</sup>	85	85	86	87	88
Funded internally from departmental resources	8	197	5	6	200
<b>Total acquisitions of non-financial assets</b>	<b>93</b>	<b>282</b>	<b>91</b>	<b>93</b>	<b>288</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	93	282	91	93	288
<b>Total cash used to acquire assets</b>	<b>93</b>	<b>282</b>	<b>91</b>	<b>93</b>	<b>288</b>

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

<sup>(a)</sup> 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
<b>As at 1 July 2025</b>				
Gross book value	1,219	2,128	1,346	<b>4,693</b>
Gross book value - RoU	4,874	-	-	<b>4,874</b>
Accumulated depreciation/amortisation and impairment	(691)	(2,014)	(1,332)	<b>(4,037)</b>
Accumulated depreciation/amortisation and impairment - RoU	(3,172)	-	-	<b>(3,172)</b>
<b>Opening net book balance</b>	<b>2,230</b>	<b>114</b>	<b>14</b>	<b>2,358</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
Funded by capital appropriation - - DCB <sup>(a)</sup>	-	85	-	<b>85</b>
Funded internally from departmental resources	-	189	8	<b>197</b>
By purchase - RoU	-	-	-	-
<b>Total additions</b>	<b>-</b>	<b>274</b>	<b>8</b>	<b>282</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(101)	(148)	(10)	<b>(259)</b>
Depreciation/amortisation expense - RoU	(736)	-	-	<b>(736)</b>
<b>Total other movements</b>	<b>(837)</b>	<b>(148)</b>	<b>(10)</b>	<b>(995)</b>
<b>As at 30 June 2026</b>				
Gross book value	1,219	2,402	1,354	<b>4,975</b>
Gross book value - RoU	4,874	-	-	<b>4,874</b>
Accumulated depreciation amortisation and impairment	(792)	(2,162)	(1,342)	<b>(4,296)</b>
Accumulated depreciation/amortisation and impairment - RoU	(3,908)	-	-	<b>(3,908)</b>
<b>Closing net book balance</b>	<b>1,393</b>	<b>240</b>	<b>12</b>	<b>1,645</b>

Prepared on Australian Accounting Standards basis.

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

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

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Grants	21,800	23,175	23,055	15,680	15,128
Suppliers	12,562	10,024	10,333	6,928	7,196
<b>Total expenses administered on behalf of Government</b>	<b>34,362</b>	<b>33,199</b>	<b>33,388</b>	<b>22,608</b>	<b>22,324</b>
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Revenue					
<b>Non-taxation</b>					
Other non-tax revenue	-	-	-	-	-
<b>Total non-taxation revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total revenues administered on behalf of Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income administered on behalf of Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	30	30	30	30	30
Receivables	840	840	840	840	840
<b>Total financial assets</b>	<b>870</b>	<b>870</b>	<b>870</b>	<b>870</b>	<b>870</b>
<b>Non financial assets</b>					
Prepayments	112	112	112	112	112
<b>Total financial assets</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>
<b>Total assets administered on behalf of Government</b>	<b>982</b>	<b>982</b>	<b>982</b>	<b>982</b>	<b>982</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Payables</b>					
Suppliers	561	561	561	561	561
Grants	587	587	587	587	587
<b>Total payables</b>	<b>1,148</b>	<b>1,148</b>	<b>1,148</b>	<b>1,148</b>	<b>1,148</b>
<b>Total liabilities administered on behalf of Government</b>	<b>1,148</b>	<b>1,148</b>	<b>1,148</b>	<b>1,148</b>	<b>1,148</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Net GST received	624	624	624	624	624
Other	-	-	-	-	-
<b>Total cash received</b>	<b>624</b>	<b>624</b>	<b>624</b>	<b>624</b>	<b>624</b>
<b>Cash used</b>					
Grant payments	21,892	23,267	23,147	15,772	15,220
Suppliers	13,094	10,556	10,865	7,460	7,728
<b>Total cash used</b>	<b>34,986</b>	<b>33,823</b>	<b>34,012</b>	<b>23,232</b>	<b>22,948</b>
<b>Net cash from (or used by) operating activities</b>	<b>(34,362)</b>	<b>(33,199)</b>	<b>(33,388)</b>	<b>(22,608)</b>	<b>(22,324)</b>
<b>Net increase (or decrease) in cash held</b>	<b>(34,362)</b>	<b>(33,199)</b>	<b>(33,388)</b>	<b>(22,608)</b>	<b>(22,324)</b>
Cash at beginning of reporting period	30	30	30	30	30
Cash from the OPA for:					
- appropriations	34,362	33,199	33,388	22,608	22,324
- GST	624	624	624	624	624
Cash to the OPA					
- return of GST	(624)	(624)	(624)	(624)	(624)
- other	-	-	-	-	-
<b>Cash at end of reporting period</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account



# **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>                  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>  <b>Program 1.8: Health Protection, Emergency Response and Regulation</b>                  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>  <b>Program 1.2: Investing in Science and Technology</b>                  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**

<b>Outcome 1</b>	
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.	
<b>Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament</b>	
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.	
<b>Key Activities</b>	<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>	-	-	-

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

# **Independent Health and Aged Care Pricing Authority**

## **Entity resources and planned performance**



# Independent Health and Aged Care Pricing Authority

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# Independent Health and Aged Care Pricing Authority

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement<sup>1</sup>

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

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<sup>1</sup> 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](http://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
<b>Opening balance/cash reserves at 1 July</b>	46,356	46,781
<b>Funds from Government</b>		
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Outcome 1	-	-
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	57,414	55,291
Amounts from other entities	-	-
<b>Total amounts received from related entities</b>	<b>57,414</b>	<b>55,291</b>
<b>Total funds from Government</b>	<b>57,414</b>	<b>55,291</b>
<b>Funds from other sources</b>		
Interest	1,800	1,800
Sale of goods and services	700	1,000
<b>Total funds from other sources</b>	<b>2,500</b>	<b>2,800</b>
<b>Total net resourcing for IHACPA</b>	<b>106,270</b>	<b>104,872</b>
	<b>2024–25</b>	<b>2025–26</b>
<b>Average staffing level (number)</b>	1	1

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 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
<b>Funding Pay Increases for Aged Care Workers – nurses <sup>(a) (b)</sup></b>					
Independent Health and Aged Care Pricing Authority					
Departmental payments	1.1	-	-	-	-
<b>Total payments</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> 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.

<sup>(b)</sup> 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](http://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](http://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**

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<p><b>Australian Commission on Safety and Quality in Health Care (ACSQHC)<sup>2</sup></b></p> <p><b>Program 1.1: Safety and Quality in Health Care</b> 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.</p>
<p><b>Australian Institute of Health and Welfare (AIHW)<sup>3</sup></b></p> <p><b>Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community</b> 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.</p>
<p><b>Department of Health and Aged Care</b></p> <p><b>Program 1.1: Health Research, Coordination and Access</b> <b>Program 3.2: Aged Care Services</b> 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).</p>
<p><b>National Health Funding Body (NHFB)<sup>4</sup></b></p> <p><b>Program 1.1: National Health Funding Pool Administration</b> 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.</p>

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

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

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

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>National Health Funding Pool (the Administrator)<sup>5</sup></b>
<b>Program 1.1: National Health Funding Pool Administration</b>
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
<b>Program 1.1: Development of Pricing Advice and Annual Determinations</b>					
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 <sup>(a)</sup>	23,902	20,354	18,902	19,107	17,899
Operating deficit (surplus)	322	256	80	(207)	(285)
<b>Total for Program 1.1</b>	<b>84,138</b>	<b>78,701</b>	<b>64,803</b>	<b>65,405</b>	<b>63,427</b>
<b>Total expenses for Outcome 1</b>	<b>84,138</b>	<b>78,701</b>	<b>64,803</b>	<b>65,405</b>	<b>63,427</b>
	<b>2024–25</b>	<b>2025–26</b>			
<b>Average staffing level (number)</b>	<b>1</b>	<b>1</b>			

<sup>(a)</sup> 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.

<sup>5</sup> 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**

<b>Outcome 1</b>	
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.	
<b>Program 1.1: Development of Pricing Advice and Annual Determinations</b>	
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.	
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>• Perform pricing functions <ul style="list-style-type: none"> <li>- 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</li> <li>- 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</li> <li>- 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.<sup>6</sup></li> </ul> </li> <li>• Refine and develop hospital classification systems <ul style="list-style-type: none"> <li>- 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.</li> </ul> </li> <li>• Refine and improve hospital and aged care costing <ul style="list-style-type: none"> <li>- 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.</li> </ul> </li> <li>• Determine data requirements and collect data <ul style="list-style-type: none"> <li>- develop and maintain standards for hospital and aged care data collections. Requirements will be outlined and published through a 3-year rolling data plan.</li> </ul> </li> <li>• Investigate and make recommendations concerning cost-shifting disputes and cross-border disputes between states and territories in relation to public hospital services.</li> <li>• Conduct independent and transparent decision making, and engage with stakeholders.</li> </ul>

<sup>6</sup> 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. <b>Achieved</b> Published the Pricing Framework for Australian Residential Aged Care Services 2024–25 on 18 September 2024. <b>Achieved</b>
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. <b>Achieved</b> Published the Residential Aged Care Pricing Advice 2024–25 on 18 September 2024. <b>Achieved</b>
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.



<b>Program 1.1: Development of Pricing Advice and Annual Determinations</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
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"> <li>– Australian classifications used for reporting diseases (ICD-10-AM) and interventions (ACHI), Thirteenth Edition in 2025.</li> </ul> <p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>– Australian Refined Diagnosis Related Groups Version 12.0 in 2025.</li> </ul> <p><b>On track</b></p> <p>Continue development of the:</p> <ul style="list-style-type: none"> <li>– Australian Mental Health Care Classification.</li> <li>– Australian Emergency Care Classification.</li> <li>– Australian National Subacute and Non-acute Patient Classification.</li> <li>– Tier 2 Non-Admitted Services Classification.</li> <li>– Australian Teaching and Training Classification.</li> </ul> <p>Sought public consultation feedback on refinements to the Australian National Aged Care Classification.</p> <p><b>Achieved</b></p>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
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"> <li>– Australian Mental Health Care Classification.</li> <li>– Australian Emergency Care Classification.</li> <li>– Australian National Subacute and Non-Acute Patient Classification.</li> <li>– Tier 2 Non-Admitted Services Classification.</li> <li>– Australian Teaching and Training Classification.</li> </ul> <p>Commence development of the:</p> <ul style="list-style-type: none"> <li>– Australian classifications used for reporting diseases (ICD-10-AM) and interventions (ACHI) Fourteenth Edition.</li> <li>– Australian Refined Diagnosis Related Groups Version 13.0.</li> </ul>
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. <b>Achieved</b> Complete required Residential Aged Care Costing studies. <b>Achieved</b> Complete costing study of in-home aged care. <b>Achieved</b>
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
<b>EXPENSES</b>					
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	-	-	-	-	-
<b>Total expenses</b>	<b>84,138</b>	<b>78,701</b>	<b>64,803</b>	<b>65,405</b>	<b>63,427</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services <sup>(a)</sup>	58,114	56,291	44,021	44,705	44,013
Interest	1,800	1,800	1,800	1,800	1,800
<b>Total revenue</b>	<b>59,914</b>	<b>58,091</b>	<b>45,821</b>	<b>46,505</b>	<b>45,813</b>
<b>Gains</b>					
Other <sup>(b)</sup>	23,902	20,354	18,902	19,107	17,899
Gains from sale of assets	-	-	-	-	-
<b>Total gains</b>	<b>23,902</b>	<b>20,354</b>	<b>18,902</b>	<b>19,107</b>	<b>17,899</b>
<b>Total own-source income</b>	<b>83,816</b>	<b>78,445</b>	<b>64,723</b>	<b>65,612</b>	<b>63,712</b>
<b>Net cost of (contribution by) services</b>	<b>322</b>	<b>256</b>	<b>80</b>	<b>(207)</b>	<b>(285)</b>
Revenue from Government	-	-	-	-	-
<b>Surplus (deficit)</b>	<b>(322)</b>	<b>(256)</b>	<b>(80)</b>	<b>207</b>	<b>285</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(322)</b>	<b>(256)</b>	<b>(80)</b>	<b>207</b>	<b>285</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>(322)</b>	<b>(256)</b>	<b>(80)</b>	<b>207</b>	<b>285</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>(322)</b>	<b>(256)</b>	<b>(80)</b>	<b>207</b>	<b>285</b>
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)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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
<b>ASSETS</b>					
<b>Financial assets</b>					
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
<b>Total financial assets</b>	<b>47,991</b>	<b>48,578</b>	<b>49,155</b>	<b>49,317</b>	<b>50,008</b>
<b>Non-financial assets</b>					
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
<b>Total non-financial assets</b>	<b>12,456</b>	<b>10,485</b>	<b>8,514</b>	<b>6,543</b>	<b>4,572</b>
<b>Total assets</b>	<b>60,447</b>	<b>59,063</b>	<b>57,669</b>	<b>55,860</b>	<b>54,580</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	3,155	3,021	2,847	2,318	2,318
Employees	18	18	18	18	18
Other payables	-	-	-	-	-
<b>Total payables</b>	<b>3,173</b>	<b>3,039</b>	<b>2,865</b>	<b>2,336</b>	<b>2,336</b>
<b>Interest bearing liabilities</b>					
Leases	9,845	8,821	7,621	6,134	4,569
<b>Total interest bearing liabilities</b>	<b>9,845</b>	<b>8,821</b>	<b>7,621</b>	<b>6,134</b>	<b>4,569</b>
<b>Provisions</b>					
Employees	111	141	201	201	201
<b>Total provisions</b>	<b>111</b>	<b>141</b>	<b>201</b>	<b>201</b>	<b>201</b>
<b>Total liabilities</b>	<b>13,129</b>	<b>12,001</b>	<b>10,687</b>	<b>8,671</b>	<b>7,106</b>
<b>Net Assets</b>	<b>47,318</b>	<b>47,062</b>	<b>46,982</b>	<b>47,189</b>	<b>47,474</b>
<b>EQUITY</b>					
Contributed equity	400	400	400	400	400
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	46,918	46,662	46,582	46,789	47,074
<b>Total equity</b>	<b>47,318</b>	<b>47,062</b>	<b>46,982</b>	<b>47,189</b>	<b>47,474</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	46,918	-	400	<b>47,318</b>
Surplus (deficit) for the period	(256)	-	-	<b>(256)</b>
Appropriation (equity injection)	-	-	-	-
<b>Estimated closing balance as at 30 June 2026</b>	<b>46,662</b>	-	<b>400</b>	<b>47,062</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>					
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
<b>Total cash received</b>	<b>64,317</b>	<b>62,343</b>	<b>49,080</b>	<b>49,820</b>	<b>48,968</b>
<b>Cash used</b>					
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
<b>Total cash used</b>	<b>62,934</b>	<b>60,894</b>	<b>47,465</b>	<b>48,333</b>	<b>46,930</b>
<b>Net cash from (or used by) operating activities</b>	<b>1,383</b>	<b>1,449</b>	<b>1,615</b>	<b>1,487</b>	<b>2,038</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from (or used by) investing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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	958	1,024	1,200	1,487	1,565
<b>Total cash used</b>	<b>958</b>	<b>1,024</b>	<b>1,200</b>	<b>1,487</b>	<b>1,565</b>
<b>Net cash from (or used by) financing activities</b>	<b>(958)</b>	<b>(1,024)</b>	<b>(1,200)</b>	<b>(1,487)</b>	<b>(1,565)</b>
<b>Net increase (or decrease) in cash held</b>	<b>425</b>	<b>425</b>	<b>415</b>	<b>-</b>	<b>473</b>
Cash and cash equivalents at the beginning of the reporting period	46,356	46,781	47,206	47,621	47,621
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>46,781</b>	<b>47,206</b>	<b>47,621</b>	<b>47,621</b>	<b>48,094</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	-	-	-	-	-
<b>Total acquisitions of non-financial assets</b>	-	-	-	-	-
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	-	-	-	-	-
<b>Total cash used to acquire assets</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	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)
<b>Opening net book balance</b>	<b>10,362</b>	<b>-</b>	<b>1,874</b>	<b>12,236</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity	-	-	-	-
By purchase - internal resources	-	-	-	-
By purchase - RoU	-	-	-	-
<b>Total additions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(274)	-	(417)	(691)
Depreciation/amortisation expense - RoU	(1,280)	-	-	(1,280)
<b>Total other movements</b>	<b>(1,554)</b>	<b>-</b>	<b>(417)</b>	<b>(1,971)</b>
<b>As at 30 June 2026</b>				
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)
<b>Closing net book balance</b>	<b>8,808</b>	<b>-</b>	<b>1,457</b>	<b>10,265</b>

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

# **National Blood Authority**

## **Entity resources and planned performance**



# National Blood Authority

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# National Blood Authority

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement<sup>1</sup>

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 products<sup>2</sup>. 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*.

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<sup>1</sup> For more information about the strategic direction of the NBA, refer to the current Corporate Plan, available at: [www.blood.gov.au/about-NBA](http://www.blood.gov.au/about-NBA)

<sup>2</sup> 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
<b>DEPARTMENTAL</b>		
Prior year appropriation available	4,096	4,096
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Departmental appropriation	8,410	8,563
s74 retained revenue receipts <sup>(b)</sup>	450	450
Departmental Capital Budget <sup>(c)</sup>	692	694
Other services <sup>(d)</sup>		
Equity injection	-	-
<b>Total departmental annual appropriations</b>	<b>9,552</b>	<b>9,707</b>
<b>Special accounts<sup>(e)</sup></b>		
Opening balance	892	892
Appropriation receipts	9,552	9,707
Non-appropriation receipts	5,346	5,437
<b>Total special account</b>	<b>14,898</b>	<b>15,144</b>
Less appropriations drawn from annual or special appropriations above and credited to special accounts <sup>(f)</sup>	(9,552)	(9,707)
<b>Total departmental resourcing</b>	<b>18,994</b>	<b>19,240</b>

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

All figures are GST exclusive.

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

<sup>(b)</sup> Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

<sup>(c)</sup> 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'.

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

<sup>(e)</sup> 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.

<sup>(f)</sup> Appropriation receipts from the Department of Health and Aged Care.

<sup>(g)</sup> 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
<b>Savings from External Labour - further extension <sup>(a)</sup></b>					
National Blood Authority					
Departmental payments	1.1	-	-	-	(45)
<b>Total payments</b>	-	-	-	-	<b>(45)</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> 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](http://www.blood.gov.au/about-NBA)

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

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Australian Commission on Safety and Quality in Health Care (ACSQHC)<sup>3</sup></b>
<p><b>Program 1.1: Safety and Quality in Health Care</b></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>
<b>Department of Health and Aged Care</b>
<p><b>Program 1.1: Health Research, Coordination and Access</b></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>

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<sup>3</sup> 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
<b>Program 1.1: National Blood Agreement Management</b>					
Administered expenses					
Ordinary annual services <sup>(a)</sup> 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	1,845,604	2,123,332	2,171,332	2,357,565	2,717,119
National Managed Fund (Blood and Blood Products) Special Account	-	-	-	-	-
Departmental expenses					
Departmental appropriation <sup>(b)</sup> to National Blood Authority Account	8,860	9,013	9,186	9,284	9,342
Special accounts	(9,552)	(9,707)	(9,891)	(9,997)	(10,064)
National Blood Authority Account	14,898	15,144	15,436	15,604	15,737
Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	1,127	1,127	1,127	1,127	1,127
Operating deficit (surplus)	-	-	-	-	-
<b>Total for Program 1.1</b>	<b>1,860,937</b>	<b>2,138,909</b>	<b>2,187,190</b>	<b>2,373,583</b>	<b>2,733,261</b>
<b>Total expenses for Outcome 1</b>	<b>1,860,937</b>	<b>2,138,909</b>	<b>2,187,190</b>	<b>2,373,583</b>	<b>2,733,261</b>

	2024–25	2025–26
<b>Average staffing level (number)</b>	75	75

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

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

<sup>(c)</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>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><b>Program 1.1: National Blood Agreement Management</b></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"> <li>• provide an adequate, safe, secure and affordable supply of blood, and blood-related products and services</li> <li>• promote the safe, high quality management and use of blood and blood-related products and services in Australia.</li> </ul>	
<p><b>Key Activities</b></p>	<ul style="list-style-type: none"> <li>• Provide a safe, secure and affordable supply of blood and blood-related products and services.</li> <li>• Drive performance improvements in the Australian blood sector.</li> <li>• Promote a best-practice model of the management and use of blood and blood-related products and services.</li> <li>• Develop and provide policy advice to support a sustainable blood sector in Australia.</li> <li>• Be a high-performing organisation.</li> </ul>

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. <b>Achieved</b>
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. <b>On track</b>
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.

<b>Program 1.1: National Blood Agreement Management</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Appropriate access and use of immunoglobulin (Ig), as indicated by clinical demand against approved access criteria <sup>4</sup> .	<8% growth in Ig demand under approved criteria. <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
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

<b>Program 1.1: National Blood Agreement Management</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
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. <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	Publish performance reporting and benchmarking information on the NBA website for the blood sector community. <sup>5</sup>
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		

<sup>4</sup> For further information about the criteria refer to the Ig governance website, available at: [www.criteria.blood.gov.au](http://www.criteria.blood.gov.au)

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



### **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
<b>EXPENSES</b>					
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
<b>Total expenses</b>	<b>15,333</b>	<b>15,577</b>	<b>15,858</b>	<b>16,018</b>	<b>16,142</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	450	450	450	450	450
Other revenue	5,346	5,437	5,545	5,607	5,673
<b>Total revenue</b>	<b>5,796</b>	<b>5,887</b>	<b>5,995</b>	<b>6,057</b>	<b>6,123</b>
<b>Gains</b>					
Other	139	139	139	139	139
<b>Total gains</b>	<b>139</b>	<b>139</b>	<b>139</b>	<b>139</b>	<b>139</b>
<b>Total own-source income</b>	<b>5,935</b>	<b>6,026</b>	<b>6,134</b>	<b>6,196</b>	<b>6,262</b>
<b>Net cost of (contribution by) services</b>	<b>9,398</b>	<b>9,551</b>	<b>9,724</b>	<b>9,822</b>	<b>9,880</b>
Revenue from Government	8,410	8,563	8,736	8,834	8,892
<b>Surplus (deficit)</b>	<b>(988)</b>	<b>(988)</b>	<b>(988)</b>	<b>(988)</b>	<b>(988)</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(988)</b>	<b>(988)</b>	<b>(988)</b>	<b>(988)</b>	<b>(988)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income attributable to the Australian Government</b>	<b>(988)</b>	<b>(988)</b>	<b>(988)</b>	<b>(988)</b>	<b>(988)</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>(988)</b>	<b>(988)</b>	<b>(988)</b>	<b>(988)</b>	<b>(988)</b>
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)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>-</b>	<b>-</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	892	892	892	892	892
Receivables	5,426	5,426	5,426	5,426	5,426
<b>Total financial assets</b>	<b>6,318</b>	<b>6,318</b>	<b>6,318</b>	<b>6,318</b>	<b>6,318</b>
<b>Non-financial assets</b>					
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
<b>Total non-financial assets</b>	<b>6,995</b>	<b>5,868</b>	<b>4,691</b>	<b>6,456</b>	<b>5,282</b>
<b>Total assets</b>	<b>13,313</b>	<b>12,186</b>	<b>11,009</b>	<b>12,774</b>	<b>11,600</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	126	126	126	126	126
Other payables	538	538	538	538	538
<b>Total payables</b>	<b>664</b>	<b>664</b>	<b>664</b>	<b>664</b>	<b>664</b>
<b>Interest bearing liabilities</b>					
Leases	2,414	1,581	687	2,727	1,819
<b>Total interest bearing liabilities</b>	<b>2,414</b>	<b>1,581</b>	<b>687</b>	<b>2,727</b>	<b>1,819</b>
<b>Provisions</b>					
Employees	2,557	2,557	2,557	2,557	2,557
Other provisions	-	-	-	-	-
<b>Total provisions</b>	<b>2,557</b>	<b>2,557</b>	<b>2,557</b>	<b>2,557</b>	<b>2,557</b>
<b>Total liabilities</b>	<b>5,635</b>	<b>4,802</b>	<b>3,908</b>	<b>5,948</b>	<b>5,040</b>
<b>Net Assets</b>	<b>7,678</b>	<b>7,384</b>	<b>7,101</b>	<b>6,826</b>	<b>6,560</b>
<b>EQUITY</b>					
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)
<b>Total equity</b>	<b>7,678</b>	<b>7,384</b>	<b>7,101</b>	<b>6,826</b>	<b>6,560</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	(1,616)	-	9,294	<b>7,678</b>
Surplus (deficit) for the period	(988)	-	-	<b>(988)</b>
Appropriation (equity injection)	-	-	-	-
Capital budget - Bill 1 (DCB)	-	-	694	<b>694</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>(2,604)</b>	-	<b>9,988</b>	<b>7,384</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
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
<b>Total cash received</b>	<b>14,206</b>	<b>14,450</b>	<b>14,731</b>	<b>14,891</b>	<b>15,015</b>
<b>Cash used</b>					
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
<b>Total cash used</b>	<b>13,484</b>	<b>13,617</b>	<b>13,837</b>	<b>13,983</b>	<b>14,107</b>
<b>Net cash from (or used by) operating activities</b>	<b>722</b>	<b>833</b>	<b>894</b>	<b>908</b>	<b>908</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Other cash received	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	692	694	705	713	722
<b>Total cash used</b>	<b>692</b>	<b>694</b>	<b>705</b>	<b>713</b>	<b>722</b>
<b>Net cash from (or used by) investing activities</b>	<b>(692)</b>	<b>(694)</b>	<b>(705)</b>	<b>(713)</b>	<b>(722)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital budget - Bill 1 (DCB)	692	694	705	713	722
<b>Total cash received</b>	<b>692</b>	<b>694</b>	<b>705</b>	<b>713</b>	<b>722</b>
<b>Cash used</b>					
Lease principal repayments	722	833	894	908	908
<b>Total cash used</b>	<b>722</b>	<b>833</b>	<b>894</b>	<b>908</b>	<b>908</b>
<b>Net cash from (or used by) financing activities</b>	<b>(30)</b>	<b>(139)</b>	<b>(189)</b>	<b>(195)</b>	<b>(186)</b>
<b>Net increase (or decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	892	892	892	892	892
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>892</b>	<b>892</b>	<b>892</b>	<b>892</b>	<b>892</b>

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
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	692	694	705	713	722
Equity injections - Bill 2	-	-	-	-	-
<b>Total capital appropriations</b>	<b>692</b>	<b>694</b>	<b>705</b>	<b>713</b>	<b>722</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	692	694	705	713	722
<b>Total items</b>	<b>692</b>	<b>694</b>	<b>705</b>	<b>713</b>	<b>722</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations - equity injection <sup>(a)</sup>	-	-	-	-	-
Funded by capital appropriation - DCB <sup>(a)</sup>	692	694	705	713	722
Funded internally from departmental resources	-	-	-	-	-
<b>Total acquisitions of non-financial assets</b>	<b>692</b>	<b>694</b>	<b>705</b>	<b>713</b>	<b>722</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	692	694	705	713	722
<b>Total cash used to acquire assets</b>	<b>692</b>	<b>694</b>	<b>705</b>	<b>713</b>	<b>722</b>

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

<sup>(a)</sup> 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
<b>As at 1 July 2025</b>				
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)
<b>Opening net book balance</b>	<b>6,285</b>	<b>505</b>	<b>-</b>	<b>6,790</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity	-	-	-	-
By purchase - appropriation ordinary annual services	56	638	-	694
By purchase - RoU	-	-	-	-
<b>Total additions</b>	<b>56</b>	<b>638</b>	<b>-</b>	<b>694</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(638)	(350)	-	(988)
Depreciation/amortisation expense - RoU	(833)	-	-	(833)
<b>Total other movements</b>	<b>(1,471)</b>	<b>(350)</b>	<b>-</b>	<b>(1,821)</b>
<b>As at 30 June 2026</b>				
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)
<b>Closing net book balance</b>	<b>4,870</b>	<b>793</b>	<b>-</b>	<b>5,663</b>

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
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
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
<b>Total expenses administered on behalf of Government</b>	<b>1,845,604</b>	<b>2,123,332</b>	<b>2,171,332</b>	<b>2,357,565</b>	<b>2,717,119</b>
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Non-taxation</b>					
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
<b>Total non-taxation revenue</b>	<b>1,852,380</b>	<b>2,129,926</b>	<b>2,176,020</b>	<b>2,361,711</b>	<b>2,721,607</b>
<b>Total revenues administered on behalf of Government</b>	<b>1,852,380</b>	<b>2,129,926</b>	<b>2,176,020</b>	<b>2,361,711</b>	<b>2,721,607</b>
<b>Total income administered on behalf of Government</b>	<b>1,852,380</b>	<b>2,129,926</b>	<b>2,176,020</b>	<b>2,361,711</b>	<b>2,721,607</b>

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
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
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
<b>Total financial assets</b>	<b>393,761</b>	<b>410,526</b>	<b>425,385</b>	<b>439,702</b>	<b>454,361</b>
<b>Non-financial assets</b>					
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
<b>Total non-financial assets</b>	<b>238,214</b>	<b>238,214</b>	<b>238,214</b>	<b>238,214</b>	<b>238,214</b>
<b>Total assets administered on behalf of Government</b>	<b>631,975</b>	<b>648,740</b>	<b>663,599</b>	<b>677,916</b>	<b>692,575</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Payables</b>					
Suppliers	58,314	58,314	58,314	58,314	58,314
Other	141,373	141,373	141,373	141,373	141,373
<b>Total payables</b>	<b>199,687</b>	<b>199,687</b>	<b>199,687</b>	<b>199,687</b>	<b>199,687</b>
<b>Total liabilities administered on behalf of Government</b>	<b>199,687</b>	<b>199,687</b>	<b>199,687</b>	<b>199,687</b>	<b>199,687</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
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
<b>Total cash received</b>	<b>2,052,876</b>	<b>2,350,449</b>	<b>2,414,185</b>	<b>2,618,929</b>	<b>2,999,403</b>
<b>Cash used</b>					
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
<b>Total cash used</b>	<b>2,044,585</b>	<b>2,342,037</b>	<b>2,407,315</b>	<b>2,612,165</b>	<b>2,992,297</b>
<b>Net cash from (or used by) operating activities</b>	<b>8,291</b>	<b>8,412</b>	<b>6,870</b>	<b>6,764</b>	<b>7,106</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sale of investments	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
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
<b>Total cash used</b>	<b>8,291</b>	<b>8,412</b>	<b>6,870</b>	<b>6,764</b>	<b>7,106</b>
<b>Net cash from (or used by) investing activities</b>	<b>(8,291)</b>	<b>(8,412)</b>	<b>(6,870)</b>	<b>(6,764)</b>	<b>(7,106)</b>
<b>Net increase (or decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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)
<b>Cash at end of reporting period</b>	<b>160,932</b>	<b>171,103</b>	<b>181,274</b>	<b>191,445</b>	<b>201,616</b>

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
<b>As at 1 July 2025</b>				
Gross book value	-	637	15,125	<b>15,762</b>
Gross book value - RoU	-	-	-	-
Accumulated depreciation/ amortisation and impairment	-	-	-	-
Accumulated depreciation/amortisation and impairment - RoU	-	(486)	(13,826)	<b>(14,312)</b>
<b>Opening net book balance</b>	<b>-</b>	<b>151</b>	<b>1,299</b>	<b>1,450</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity	-	76	1,742	<b>1,818</b>
<b>Total additions</b>	<b>-</b>	<b>76</b>	<b>1,742</b>	<b>1,818</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	(76)	(1,742)	<b>(1,818)</b>
Depreciation/amortisation expense - RoU	-	-	-	-
<b>Total other movements</b>	<b>-</b>	<b>(76)</b>	<b>(1,742)</b>	<b>(1,818)</b>
<b>As at 30 June 2026</b>				
Gross book value	-	713	16,867	<b>17,580</b>
Gross book value - RoU	-	-	-	-
Accumulated depreciation/ amortisation and impairment	-	(76)	(1,742)	<b>(1,818)</b>
Accumulated depreciation/amortisation and impairment - RoU	-	(486)	(13,826)	<b>(14,312)</b>
<b>Closing net book balance</b>	<b>-</b>	<b>151</b>	<b>1,299</b>	<b>1,450</b>

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

# **National Health Funding Body**

## **Entity resources and planned performance**



# National Health Funding Body

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# National Health Funding Body

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement<sup>1</sup>

The National Health Funding Body (NHFB) is responsible for improving transparency in public hospital funding in Australia. The NHFB's primary functions are to assist the Administrator of the National Health Funding Pool (the Administrator) in:

- calculating and advising the Commonwealth Treasurer of the Commonwealth's contribution to public hospital funding in each state and territory
- reconciling estimated and actual public hospital services, and adjusting Commonwealth payments
- undertaking funding integrity analysis to identify public hospital services that potentially received funding through other Commonwealth programs
- monitoring payments of Commonwealth, state and territory public hospital funding into the National Health Funding Pool (the Pool)
- making payments from the Pool to each Local Hospital Network
- reporting publicly on funding, payments and services
- developing and providing rolling three year data plans to the Commonwealth, states and territories
- supporting additional funding streams to be transacted through the Pool.

The Administrator and the NHFB were established through the National Health Reform (NHR) Agreement of August 2011.

The Administrator is independent of Commonwealth, state and territory governments. The functions of the Administrator are set out in the *National Health Reform Act 2011* and common provisions in relevant state and territory legislation. The NHFB is a non-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 the NHFB, refer to the current Corporate Plan, available at: [www.publichospitalfunding.gov.au/publications](http://www.publichospitalfunding.gov.au/publications)



## 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: NHFB resource statement – Budget estimates for 2025–26 as at Budget March 2025**

	2024–25 Estimated actual \$'000	2025–26 Estimate \$'000
<b>DEPARTMENTAL</b>		
Prior year appropriation available	5,439	5,439
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Departmental appropriation	6,879	6,954
s74 retained revenue receipts <sup>(b)</sup>	-	-
Departmental Capital Budget <sup>(c)</sup>	-	-
Other services <sup>(d)</sup>		
Equity injection	-	-
<b>Total departmental annual appropriations</b>	<b>6,879</b>	<b>6,954</b>
<b>Total departmental resourcing</b>	<b>12,318</b>	<b>12,393</b>
<b>Total resourcing for NHFB</b>	<b>12,318</b>	<b>12,393</b>
	<b>2024–25</b>	<b>2025–26</b>
<b>Average staffing level (number)</b>	<b>28</b>	<b>28</b>

All figures are GST exclusive.

Prepared on resourcing (i.e. appropriation available) basis.

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

<sup>(b)</sup> Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

<sup>(c)</sup> Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 within this chapter for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

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

### 1.3 Budget measures

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

**Table 1.2: NHFB 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>					
National Health Funding Body					
Departmental payments	1.1	-	-	-	(123)
<b>Total payments</b>	-	-	-	-	<b>(123)</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> The NHFB is not the lead entity for this measure. NHFB 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 NHFB can be found at:  
[www.publichospitalfunding.gov.au/publications/national-health-funding-body-corporate-plan-2024-25](http://www.publichospitalfunding.gov.au/publications/national-health-funding-body-corporate-plan-2024-25)

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

### 2.1 Budgeted expenses and performance for Outcome 1

#### Outcome 1

Improve transparency of public hospital funding in Australia by supporting the obligations and responsibilities of the Administrator of the National Health Funding Pool through best practice administration of public hospital funding.

#### Program contributing to Outcome 1

##### Program 1.1: National Health Funding Pool Administration

## Linked programs

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Australian Institute of Health and Welfare (AIHW)<sup>2</sup></b>
<b>Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community</b> 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 the NHFB and the Administrator to ensure an accurate and consistent approach to the provision of transparent information on Commonwealth, state and territory funding of the health system.
<b>Department of Health and Aged Care</b>
<b>Program 1.1: Health Research, Coordination and Access</b> <b>Program 2.6: Health Benefit Compliance</b> The Department of Health and Aged Care has policy responsibility for public and private hospital services, including the Commonwealth Government funding contribution for public hospital services. This includes policy responsibility for the Administrator and the NHFB. The Department of Health and Aged Care has lead responsibility for the integrity of health benefits claims and associated compliance activities. The Administrator and the NHFB will work with the Commonwealth, states and territories on data matching and the identification of potential duplicate payments through other Commonwealth-funded programs to ensure the same public hospital service is not funded twice.
<b>Department of the Treasury (Treasury)</b>
<b>Program 1.5: Assistance to the States for Healthcare Services</b> Treasury, on behalf of the Government, provides financial assistance to the states and territories to be spent in the delivery of health care services. Payments are transferred on the dates specified in the Intergovernmental Agreement on Federal Financial Relations.
<b>Independent Health and Aged Care Pricing Authority (IHACPA)<sup>3</sup></b>
<b>Program 1.1: Development of Pricing Advice and Annual Determinations</b> IHACPA determines the National Efficient Price (NEP), the price applied to activity-based funded hospital services, and the National Efficient Cost (NEC), the price applied to block-funded hospital services. The NEP and the NEC serve as major determinants of the level of Commonwealth Government funding for public hospital services calculated by the Administrator.

<sup>2</sup> Refer to the AIHW chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity.

<sup>3</sup> Refer to the IHACPA chapter in these PB 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
<b>Program 1.1: National Health Funding Pool Administration</b>					
Departmental expenses					
Departmental appropriation <sup>(a)</sup>	6,496	6,571	6,680	6,664	6,631
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	515	461	461	461	461
Operating deficit (surplus)	-	-	-	-	-
<b>Total for Program 1.1</b>	<b>7,011</b>	<b>7,032</b>	<b>7,141</b>	<b>7,125</b>	<b>7,092</b>
<b>Total expenses for Outcome 1</b>	<b>7,011</b>	<b>7,032</b>	<b>7,141</b>	<b>7,125</b>	<b>7,092</b>

	2024–25	2025–26
<b>Average staffing level (number)</b>	28	28

<sup>(a)</sup> Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1), Supply Bill (No. 1)' and 'Revenue from independent sources (s74)'.

<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>Improve transparency of public hospital funding in Australia by supporting the obligations and responsibilities of the Administrator of the National Health Funding Pool through best practice administration of public hospital funding.</p>	
<p><b>Program 1.1: National Health Funding Pool Administration</b></p> <p>The NHFB supports the Administrator of the National Health Funding Pool (the Administrator) in paying and reporting Commonwealth, state and territory funding for public hospital services – responsible for \$68 billion<sup>4</sup> a year. The NHFB ensures payments from the National Health Funding Pool are made in accordance with directions from the responsible state or territory minister, and are in line with the NHR Agreement and the Addendum to the NHR Agreement.</p>	
<p><b>Key Activities</b></p>	<ol style="list-style-type: none"> <li>1. Accurate and timely calculation of Commonwealth funding contributions             <ul style="list-style-type: none"> <li>- the Treasurer of the Commonwealth is advised by the Administrator in a timely manner</li> <li>- Commonwealth funding calculations are accurate</li> <li>- funding entitlements reconcile to actual services delivered</li> <li>- public hospital services are funded through the appropriate Commonwealth program.</li> </ul> </li> <li>2. Best practice financial administration of the National Health Funding Pool             <ul style="list-style-type: none"> <li>- payments to each Local Hospital Network (LHN) accord with directions from responsible State and Territory Ministers and align with Service Agreements</li> <li>- maintain the integrity of the Payments System in accordance with policies, and procedures.</li> </ul> </li> <li>3. Effective reporting of public hospital funding             <ul style="list-style-type: none"> <li>- Ministers receive required information in a timely manner</li> <li>- monthly and annual reporting of funding, payments and services</li> <li>- quarterly and annual reporting of Commonwealth, State and Territory compliance with the Administrator's Data Plan.</li> </ul> </li> </ol>

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<sup>4</sup> National Health Funding Body Annual Report 2023–24.

<b>Program 1.1: National Health Funding Pool Administration</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Accurate and timely calculation of Commonwealth funding contributions.	Accurate payment advice was provided to the Commonwealth Treasurer in line with the NHR Agreement and supporting policies. <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	Accurate payment advice is provided to the Commonwealth Treasurer in line with the NHR Agreement and supporting policies.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

<b>Program 1.1: National Health Funding Pool Administration</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Best practice financial administration of the National Health Funding Pool.	All payments to each Local Hospital Network were made in alignment with directions from responsible state and territory ministers. <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	All payments to each Local Hospital Network are made in alignment with directions from responsible state and territory ministers.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

<b>Program 1.1: National Health Funding Pool Administration</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Effective reporting of public hospital funding.	100% of monthly and quarterly reports on public hospital payments and services were published within reporting timeframes. <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	100% of monthly and quarterly reports on public hospital payments and services are published within reporting timeframes. <sup>5</sup>
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		

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<sup>5</sup> Further information regarding reporting timeframes is published in the most recent NHFB Corporate Plan, available at: [www.publichospitalfunding.gov.au/publications](http://www.publichospitalfunding.gov.au/publications)



## **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 NHFB.

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

### **Departmental Resources**

#### **Comprehensive Income Statement**

The NHFB's departmental appropriation is aligned to its statutory functions under the *National Health Reform Act 2011*, and the National Health Reform Agreement (the Agreement).

The NHFB's primary function is to support the obligations and responsibilities of the Administrator of the National Health Funding Pool. The NHFB's departmental appropriation is allocated to fund employees and suppliers to carry out the Administrator's obligations under the Agreement.

#### **Balance Sheet**

Assets and liabilities are expected to remain stable over the Budget and forward years in line with NHFB's operational requirements.

#### **Cash Flow**

Cash flows are consistent with projected income and expenses and capital expenditure.

### 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	4,431	4,531	4,631	4,721	4,811
Supplier expenses	2,156	2,131	2,140	2,034	1,911
Depreciation and amortisation	417	363	363	363	363
Interest on RoU	7	7	7	7	7
<b>Total expenses</b>	<b>7,011</b>	<b>7,032</b>	<b>7,141</b>	<b>7,125</b>	<b>7,092</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	-	-	-	-	-
<b>Total revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gains</b>					
Other	98	98	98	98	98
<b>Total gains</b>	<b>98</b>	<b>98</b>	<b>98</b>	<b>98</b>	<b>98</b>
<b>Total own-source revenue</b>	<b>98</b>	<b>98</b>	<b>98</b>	<b>98</b>	<b>98</b>
<b>Net cost of (contribution by) services</b>	<b>6,913</b>	<b>6,934</b>	<b>7,043</b>	<b>7,027</b>	<b>6,994</b>
Revenue from Government	6,879	6,954	7,063	7,047	7,014
<b>Surplus (Deficit)</b>	<b>(34)</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>
<b>Surplus (Deficit) attributable to the Australian Government</b>	<b>(34)</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income attributable to the Australian Government</b>	<b>(34)</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</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>(34)</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>
plus non-appropriated expenses depreciation and amortisation expenses	54	-	-	-	-
plus depreciation and amortisation expenses for RoU	363	363	363	363	363
less lease principal repayments	(383)	(383)	(383)	(383)	(383)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>-</b>	<b>-</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	29	29	29	29	29
Trade and other receivables	5,442	5,442	5,442	5,442	5,442
<b>Total financial assets</b>	<b>5,471</b>	<b>5,471</b>	<b>5,471</b>	<b>5,471</b>	<b>5,471</b>
<b>Non-financial assets</b>					
Land and buildings	162	1,948	1,585	1,222	859
Other	84	84	84	84	84
<b>Total non-financial assets</b>	<b>246</b>	<b>2,032</b>	<b>1,669</b>	<b>1,306</b>	<b>943</b>
<b>Total assets</b>	<b>5,717</b>	<b>7,503</b>	<b>7,140</b>	<b>6,777</b>	<b>6,414</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	316	316	316	316	316
Other payables	349	349	349	349	349
<b>Total payables</b>	<b>665</b>	<b>665</b>	<b>665</b>	<b>665</b>	<b>665</b>
<b>Interest bearing liabilities</b>					
Leases	189	1,955	1,572	1,189	806
<b>Total interest bearing liabilities</b>	<b>189</b>	<b>1,955</b>	<b>1,572</b>	<b>1,189</b>	<b>806</b>
<b>Provisions</b>					
Employees	1,035	1,035	1,035	1,035	1,035
Other	11	11	11	11	11
<b>Total provisions</b>	<b>1,046</b>	<b>1,046</b>	<b>1,046</b>	<b>1,046</b>	<b>1,046</b>
<b>Total liabilities</b>	<b>1,900</b>	<b>3,666</b>	<b>3,283</b>	<b>2,900</b>	<b>2,517</b>
<b>Net Assets</b>	<b>3,817</b>	<b>3,837</b>	<b>3,857</b>	<b>3,877</b>	<b>3,897</b>
<b>EQUITY</b>					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	3,817	3,837	3,857	3,877	3,897
<b>Total equity</b>	<b>3,817</b>	<b>3,837</b>	<b>3,857</b>	<b>3,877</b>	<b>3,897</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	3,817	-	-	<b>3,817</b>
Surplus (deficit) for the period	20	-	-	<b>20</b>
Capital budget - Bill 1 (DCB)	-	-	-	-
<b>Estimated closing balance as at 30 June 2026</b>	<b>3,837</b>	-	-	<b>3,837</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	6,879	6,954	7,063	7,047	7,014
Net GST received	211	215	210	210	210
Other s74 receipts	-	-	-	-	-
<b>Total cash received</b>	<b>7,090</b>	<b>7,169</b>	<b>7,273</b>	<b>7,257</b>	<b>7,224</b>
<b>Cash used</b>					
Employees	4,431	4,531	4,631	4,721	4,811
Interest payment on lease liability	7	7	7	7	7
Suppliers	2,269	2,248	2,252	2,146	2,023
Return to OPA	-	-	-	-	-
<b>Total cash used</b>	<b>6,707</b>	<b>6,786</b>	<b>6,890</b>	<b>6,874</b>	<b>6,841</b>
<b>Net cash from (or used by) operating activities</b>	<b>383</b>	<b>383</b>	<b>383</b>	<b>383</b>	<b>383</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from (or used by) investing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital budget - Bill 1 (DCB)	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Lease principal repayments	383	383	383	383	383
<b>Total cash used</b>	<b>383</b>	<b>383</b>	<b>383</b>	<b>383</b>	<b>383</b>
<b>Net cash from (or used by) financing activities</b>	<b>(383)</b>	<b>(383)</b>	<b>(383)</b>	<b>(383)</b>	<b>(383)</b>
<b>Net increase (or decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	29	29	29	29	29
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget  
OPA = Official Public Account

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

This section is not applicable to the NHFB.

**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	-	-	345	345
Gross book value – RoU	2,159	-	-	2,159
Accumulated depreciation/ amortisation and impairment	-	-	(345)	(345)
Accumulated depreciation/ amortisation and impairment – RoU	(1,997)	-	-	(1,997)
<b>Opening net book balance</b>	<b>162</b>	<b>-</b>	<b>-</b>	<b>162</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase – internal resources	2,149	-	-	2,149
<b>Total additions</b>	<b>2,149</b>	<b>-</b>	<b>-</b>	<b>2,149</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	-	-	-
Depreciation/amortisation expense – RoU	(363)	-	-	(363)
<b>Total other movements</b>	<b>(363)</b>	<b>-</b>	<b>-</b>	<b>(363)</b>
<b>As at 30 June 2026</b>				
Gross book value	-	-	345	345
Gross book value – RoU	4,308	-	-	4,308
Accumulated depreciation/ amortisation and impairment	-	-	(345)	(345)
Accumulated depreciation/ amortisation and impairment – RoU	(2,360)	-	-	(2,360)
<b>Closing net book balance</b>	<b>1,948</b>	<b>-</b>	<b>-</b>	<b>1,948</b>

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset





# **National Health and Medical Research Council**

## **Entity resources and planned performance**



# National Health and Medical Research Council

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# National Health and Medical Research Council

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement<sup>1</sup>

The National Health and Medical Research Council (NHMRC) is the Australian Government's key entity for managing investment in health and medical research. NHMRC is also responsible for developing evidence-based health advice for the Australian community, health professionals and governments, and for promoting the highest standards of ethics and integrity in health and medical research.

NHMRC continues to support high quality research through its grant program, which encourages innovation in research and provides opportunities for talented researchers at all career stages. This work is facilitated by NHMRC's modern grants management solution, Sapphire, which has streamlined the application, peer review assessment and grant management processes.

NHMRC continues to support the Department of Health and Aged Care with the delivery of the Medical Research Future Fund (MRFF) grant opportunities. NHMRC and the Department are also progressing work to improve alignment and coordination between the MRFF and NHMRC's grant program, delivered through the Medical Research Endowment Account (MREA), as well as commencing work together towards the Department's delivery of a National Strategy for Health and Medical Research.

NHMRC's work also facilitates and promotes the translation of evidence from health and medical research into practices, policies and products designed to prevent and treat illness and improve the health of the Australian community. NHMRC's guidelines and advice support states and territories in achieving consistent standards in public and environmental health.

The role and functions of NHMRC are set out in the *National Health and Medical Research Council Act 1992*. NHMRC also has statutory obligations under the *Prohibition of Human Cloning for Reproduction Act 2002*, the *Research Involving Human Embryos Act 2002*, and the *Medical Research Future Fund Act 2015*. NHMRC is a non-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 the NHMRC, refer to the current Corporate Plan, available at: [www.nhmrc.gov.au/about-us/corporate-plans-and-annual-reports](http://www.nhmrc.gov.au/about-us/corporate-plans-and-annual-reports)

## 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: NHMRC resource statement – Budget estimates for 2025–26 as at Budget March 2025**

	2024–25 Estimated actual \$'000	2025–26 Estimate \$'000
<b>DEPARTMENTAL</b>		
Prior year appropriation available	5,346	5,346
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Departmental appropriation	38,248	45,964
s74 retained revenue receipts <sup>(b)</sup>	19,720	5,974
Departmental Capital Budget <sup>(c)</sup>	190	192
Other services <sup>(d)</sup>		
Equity injection	-	-
<b>Total departmental annual appropriations</b>	<b>58,158</b>	<b>52,130</b>
<b>Total departmental resourcing for NHMRC</b>	<b>63,504</b>	<b>57,476</b>

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

	2024–25 Estimated actual \$'000	2025–26 Estimate \$'000
<b>ADMINISTERED</b>		
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Outcome 1	953,872	973,172
Other services <sup>(d)</sup>		
Administered assets and liabilities	-	-
<b>Total administered annual appropriations</b>	<b>953,872</b>	<b>973,172</b>
<b>Special accounts <sup>(e)</sup></b>		
Opening balance	366,410	332,585
Appropriation receipts	940,330	959,206
Appropriation receipts - other entities <sup>(f)</sup>	-	-
Non-appropriation receipts	10,000	10,000
<b>Total special accounts</b>	<b>1,316,740</b>	<b>1,301,791</b>
<b>Total administered resourcing</b>	<b>2,270,612</b>	<b>2,274,963</b>
Less appropriations drawn from annual or special appropriations above and credited to special accounts <sup>(g)</sup>	(940,330)	(959,206)
<b>Total administered resourcing</b>	<b>1,330,282</b>	<b>1,315,757</b>
<b>Total resourcing for NHMRC</b>	<b>1,393,786</b>	<b>1,373,233</b>
	<b>2024–25</b>	<b>2025–26</b>
<b>Average staffing level (number)</b>	205	205

All figures are GST exclusive.

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

<sup>(b)</sup> Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

<sup>(c)</sup> Departmental Capital Budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 within this chapter for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

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

<sup>(e)</sup> 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.

<sup>(f)</sup> Appropriation receipts from the Department of Health and Aged Care.

<sup>(g)</sup> Appropriation receipts included above.

### 1.3 Budget measures

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

**Table 1.2: NHMRC 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>Medical Research and Clinical Trials<sup>(a)</sup></b>					
National Health and Medical Research Council					
Departmental payments	1.1	7,764	-	-	-
<b>Total payments</b>		<b>7,764</b>	-	-	-
<b>Savings from External Labour - further extension<sup>(a)</sup></b>					
National Health and Medical Research Council					
Departmental payments	1.1	-	-	-	(827)
<b>Total payments</b>		-	-	-	<b>(827)</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> NHMRC is not the lead entity for this measure. NHMRC 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 and Annual Performance Statements for the NHMRC can be found at: [www.nhmrc.gov.au/about-us/corporate-plans-and-annual-reports](http://www.nhmrc.gov.au/about-us/corporate-plans-and-annual-reports)

### 2.1 Budgeted expenses and performance for Outcome 1

#### Outcome 1

Improved health and medical knowledge, including through funding research, translating research findings into evidence-based clinical practice, administering legislation governing research, issuing guidelines and advice for ethics in health and the promotion of public health.

#### Program contributing to Outcome 1

##### Program 1.1: Health and Medical Research



## Linked programs

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Department of Health and Aged Care</b>
<b>Program 1.1: Health Research, Coordination and Access</b>
<b>Program 1.8: Health Protection, Emergency Response and Regulation</b>
The Department of Health and Aged Care contributes to health and medical research through the Medical Research Future Fund, which will support the sustainability of the health system into the future, and drive further medical innovation (1.1).
The Department of Health and Aged Care contributes to the promotion of public health through the Chief Medical Officer and the Office of Health Protection and Response, which coordinates national health protection policy and response (1.8).

### 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: Health and Medical Research</b>					
Administered expenses					
Ordinary annual services <sup>(a)</sup> to Medical Research	953,872	973,172	993,978	1,013,856	1,036,158
Endowment Account	(940,330)	(959,206)	(979,761)	(999,344)	(1,021,329)
Special accounts					
Medical Research Endowment Account	984,155	999,615	999,784	1,030,241	1,119,088
Departmental expenses					
Departmental appropriation <sup>(b)</sup>	56,270	49,172	49,942	49,536	49,399
Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	5,760	5,796	5,733	5,622	5,773
Operating deficit (surplus)	(3,962)	(2,930)	(2,715)	(2,482)	(2,815)
<b>Total for Program 1.1</b>	<b>1,055,765</b>	<b>1,065,619</b>	<b>1,066,961</b>	<b>1,097,429</b>	<b>1,186,274</b>
<b>Total expenses for Outcome 1</b>	<b>1,055,765</b>	<b>1,065,619</b>	<b>1,066,961</b>	<b>1,097,429</b>	<b>1,186,274</b>
	<b>2024–25</b>	<b>2025–26</b>			
<b>Average staffing level (number)</b>	205	205			

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

<sup>(b)</sup> Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1), Supply Bill (No. 1)' and 'Revenue from independent sources (s74)'.  
<sup>(c)</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>Improved health and medical knowledge, including through funding research, translating research findings into evidence-based clinical practice, administering legislation governing research, issuing guidelines and advice for ethics in health and the promotion of public health.</p>	
<p><b>Program 1.1: Health and Medical Research</b></p> <p>The Australian Government, through NHMRC, aims to:</p> <ul style="list-style-type: none"> <li>• create knowledge and build research capability through investment in the highest quality health and medical research, and the best researchers (Investment)</li> <li>• drive the translation of health and medical research into public policy, health systems and clinical practice, and support the commercialisation of research discoveries (Translation)</li> <li>• maintain a strong integrity framework underpinning rigorous and ethical research promoting community trust (Integrity).</li> </ul>	
<p><b>Key Activities</b></p>	<ul style="list-style-type: none"> <li>• Deliver funding schemes that invest in the best researchers and research to meet Australia’s diverse health and medical research needs and invest in innovative and collaborative research projects (Investment)</li> <li>• Develop and update guidelines in public, clinical and environmental health to support consistent standards, promote prevention and public health and inform clinical, policy and regulatory decision (Translation)</li> <li>• Promote best-practice evidence review and standards, including support for rapidly updated and living guidelines, Guidelines for Guidelines and approval of third-party public health and clinical practice guidelines (Translation)</li> <li>• Maintain national standards, codes and guidelines that promote best practice in research governance and ethics review processes and provide guidance on ethical issues in health (Integrity)</li> <li>• Promote research integrity, including maintaining the Australian Code for the Responsible Conduct of Research and other guidance, and supporting the work of the Australian Research Integrity Committee (Integrity).</li> </ul>

Program 1.1: Health and Medical Research		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Research grants in basic science, clinical medicine, public health and health services research meet the health needs of Australians, and include national, state and territory and community priorities.	Grants were awarded based on expert peer review across the full spectrum of health and medical research areas, and focus on achieving better health outcomes. <sup>2</sup> <b>On track</b> More than 5% of NHMRC's annual research grant budget was expended and awarded to research that will provide better health outcomes for Aboriginal and Torres Strait Islander people. <b>On track</b>
Year	Performance Measure	Planned Performance Results
Budget Year 2025–26	As per 2024–25.	Grants are awarded based on expert peer review across the full spectrum of health and medical research areas, and focus on achieving better health outcomes. <sup>3</sup> More than 5% of NHMRC's annual research grant budget is awarded to research that will provide better health outcomes for Aboriginal and Torres Strait Islander people. <sup>4</sup>
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

<sup>2</sup> Further details, including a breakdown of research funding awarded, will be published in the NHMRC Annual Report 2024–25.

<sup>3</sup> This target assesses the distribution of NHMRC grant expenditure and of new grants awarded.

<sup>4</sup> This performance target was modified in NHMRC's Corporate Plan 2024–25 to focus on new grants awarded only (previously the target included expenditure on all active grants, as well as new grants awarded).

Program 1.1: Health and Medical Research		
Year	Performance Measure	Expected Performance Results
Current Year 2024–25	Support an Australian health system that is research-led, evidence-based, efficient and sustainable.	<p>NHMRC has developed and/or is developing the following clinical practice, public and environmental health guidelines:</p> <ul style="list-style-type: none"> <li>• Review of 2013 Australian Dietary Guidelines (in progress)</li> <li>• Clinical Practice Guidelines for Myalgic Encephalomyelitis /Chronic Fatigue Syndrome, Long COVID and Related Conditions (in progress)</li> <li>• Evidence evaluations of 16 natural therapies excluded from private health insurance rebates on 1 April 2019 (completed January 2025)</li> <li>• Nutrient Reference Values (NRVs) for Australia and New Zealand – priority rolling review 2006 NRVs (Sodium, Iodine and Selenium in progress)</li> <li>• Australian Drinking Water Guidelines – consequential edits resulting from publication of microbial health-based targets (published in December 2024)</li> <li>• Australian drinking water guidelines: public health advice for lead substitutes in plumbing products (on track for publication in 2024–25)</li> <li>• Australian Drinking Water Guidelines: review of existing PFAS guideline values (on track for publication in 2024–25)</li> <li>• Review of Guidelines for Managing Risks from Recreational Water (in progress)</li> <li>• Review of Guidelines for Guidelines (in progress)</li> <li>• Review of Procedures and Requirements for meeting the NHMRC Standards for Clinical Practice Guidelines (in progress).</li> </ul> <p><b>On track</b></p> <p>NHMRC has approved, or expects to approve, the following clinical practice guidelines by third parties:</p> <ul style="list-style-type: none"> <li>• Australian Postnatal Care Guidelines</li> <li>• Australian Guidelines for Assessment and Diagnosis of Fetal Alcohol Spectrum Disorder</li> <li>• Clinical Practice Guidelines for the Management of Overweight and Obesity for Adults, Adolescents and Children in Australia</li> <li>• The Implementation of Newborn</li> </ul>

		<p>Screening for Spinal Muscular Atrophy in Australia and New Zealand</p> <ul style="list-style-type: none"> <li>• Updates to the Australian Pregnancy Care Guidelines</li> <li>• Updates to An Australian Living Guideline for the Pharmaceutical Management of Inflammatory Arthritis</li> <li>• Updates to Australian and New Zealand Living Clinical Guidelines for Stroke Management</li> <li>• Updates to the Australian Immunisation Handbook (Zoster and Respiratory Syncytial Virus chapters).</li> </ul> <p><b>On track</b></p>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	Develop and/or approve public and environmental health and clinical practice guidelines.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

<b>Program 1.1: Health and Medical Research</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Research is conducted responsibly, ethically and with integrity in Australia.	<p>Research integrity matters were managed appropriately by administering institutions in line with the requirements of the <i>Australian Code for the Responsible Conduct of Research</i>.<sup>5</sup></p> <p><b>On track</b></p>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	Research integrity matters are managed appropriately by administering institutions in line with the requirements of the <i>Australian Code for the Responsible Conduct of Research</i> .
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		

<sup>5</sup> Details, including the results of the 2024 Institutional Annual Compliance Report (not yet available) and reviews by the Australian Research Integrity Committee, will be published in the NHMRC Annual Report 2024–25.

## 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 NHMRC provides assistance for the medical research through the Medical Research Endowment Account (MREA) special account established under the *National Health and Medical research Council Act 1992* (NHMRC Act). The purpose of the MREA is outlined in section 51 of the NHMRC Act.

**Table 3.1.1: Estimates of Special Account Cash Flows and Balances**

		Opening balance 2025–26 2024–25	Other receipts 2025–26 2024–25	Appropriation receipts 2025–26 2024–25	Payments 2025–26 2024–25	Closing balance 2025–26 2024–25
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Medical Research Endowment Account	1	332,585 366,410	10,000 10,000	959,206 940,330	999,615 984,155	302,176 332,585
<b>Total Special Accounts</b>						
2025–26 estimate		332,585	10,000	959,206	999,615	302,176
2024–25 estimated actual		366,410	10,000	940,330	984,155	332,585

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

##### Departmental Resources

##### Comprehensive Income Statement (showing net cost of services)

Revenue and expenditure for 2025–26 is expected to be in line with Government forecasts, with employee expenses to be 53% of total expenditure.

##### Balance Sheet

Assets and Liabilities are expected to remain stable across the Budget and forward years.

##### Administered Resources

The Administered accounts are used as a mechanism to transfer the majority of funds to NHMRC's Special Account (Medical Research Endowment Account). In 2025–26 the transfer to the Special Account is expected to be \$959 million.

### 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	32,747	35,147	35,146	36,271	37,431
Supplier expenses	23,282	13,802	14,617	13,124	11,564
Depreciation and amortisation	5,860	5,896	5,833	5,722	5,873
Interest on RoU	141	123	79	41	304
<b>Total expenses</b>	<b>62,030</b>	<b>54,968</b>	<b>55,675</b>	<b>55,158</b>	<b>55,172</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	12,847	12,847	12,847	12,847	12,847
<b>Total revenue</b>	<b>12,847</b>	<b>12,847</b>	<b>12,847</b>	<b>12,847</b>	<b>12,847</b>
<b>Gains</b>					
Other	100	100	100	100	100
<b>Total gains</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Total own-source income</b>	<b>12,947</b>	<b>12,947</b>	<b>12,947</b>	<b>12,947</b>	<b>12,947</b>
<b>Net cost of (contribution by) services</b>	<b>49,083</b>	<b>42,021</b>	<b>42,728</b>	<b>42,211</b>	<b>42,225</b>
Revenue from Government	45,121	39,091	40,013	39,729	39,410
<b>Surplus (deficit)</b>	<b>(3,962)</b>	<b>(2,930)</b>	<b>(2,715)</b>	<b>(2,482)</b>	<b>(2,815)</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(3,962)</b>	<b>(2,930)</b>	<b>(2,715)</b>	<b>(2,482)</b>	<b>(2,815)</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>(3,962)</b>	<b>(2,930)</b>	<b>(2,715)</b>	<b>(2,482)</b>	<b>(2,815)</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>(3,962)</b>	<b>(2,930)</b>	<b>(2,715)</b>	<b>(2,482)</b>	<b>(2,815)</b>
plus: non-appropriated expenses depreciation/amortisation expenses	3,069	3,046	2,978	2,836	2,601
plus: depreciation/amortisation expenses for RoU assets	2,791	2,850	2,855	2,886	3,272
less: lease principal repayments	(2,789)	(2,966)	(3,118)	(3,240)	(3,058)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>(891)</b>	<b>-</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	1,705	1,705	1,705	1,705	1,705
Receivables	11,246	4,373	4,373	4,373	4,373
<b>Total financial assets</b>	<b>12,951</b>	<b>6,078</b>	<b>6,078</b>	<b>6,078</b>	<b>6,078</b>
<b>Non-financial assets</b>					
Property, plant and equipment	2,111	1,703	1,366	1,171	1,216
Land and buildings	8,088	6,167	3,312	647	13,797
Intangibles	18,949	16,503	14,057	11,611	9,165
Other	863	863	863	863	863
<b>Total non-financial assets</b>	<b>30,011</b>	<b>25,236</b>	<b>19,598</b>	<b>14,292</b>	<b>25,041</b>
<b>Total assets</b>	<b>42,962</b>	<b>31,314</b>	<b>25,676</b>	<b>20,370</b>	<b>31,119</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,583	1,583	1,583	1,583	1,583
Other payables	10,471	3,598	3,598	3,598	3,598
<b>Total payables</b>	<b>12,054</b>	<b>5,181</b>	<b>5,181</b>	<b>5,181</b>	<b>5,181</b>
<b>Interest bearing liabilities</b>					
Leases	9,126	7,089	3,971	952	14,316
<b>Total interest bearing liabilities</b>	<b>9,126</b>	<b>7,089</b>	<b>3,971</b>	<b>952</b>	<b>14,316</b>
<b>Provisions</b>					
Employees	7,744	7,744	7,744	7,744	7,744
<b>Total provisions</b>	<b>7,744</b>	<b>7,744</b>	<b>7,744</b>	<b>7,744</b>	<b>7,744</b>
<b>Total liabilities</b>	<b>28,924</b>	<b>20,014</b>	<b>16,896</b>	<b>13,877</b>	<b>27,241</b>
<b>Net Assets</b>	<b>14,038</b>	<b>11,300</b>	<b>8,780</b>	<b>6,493</b>	<b>3,878</b>
<b>EQUITY</b>					
Contributed equity	17,576	17,768	17,963	18,158	18,358
Reserves	1,367	1,367	1,367	1,367	1,367
Retained surpluses or (accumulated deficits)	(4,905)	(7,835)	(10,550)	(13,032)	(15,847)
<b>Total equity</b>	<b>14,038</b>	<b>11,300</b>	<b>8,780</b>	<b>6,493</b>	<b>3,878</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	(4,905)	1,367	17,576	<b>14,038</b>
Surplus (deficit) for the period	(2,930)	-	-	<b>(2,930)</b>
Capital budget - Bill 1 (DCB)	-	-	192	<b>192</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>(7,835)</b>	<b>1,367</b>	<b>17,768</b>	<b>11,300</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	12,847	12,847	12,847	12,847	12,847
Appropriations	45,121	39,091	40,013	39,729	39,410
Net GST received	-	-	-	-	-
<b>Total cash received</b>	<b>57,968</b>	<b>51,938</b>	<b>52,860</b>	<b>52,576</b>	<b>52,257</b>
<b>Cash used</b>					
Employees	32,747	35,147	35,146	36,271	37,431
Suppliers	22,291	13,702	14,517	13,024	11,464
Interest payments on lease liability	141	123	79	41	304
<b>Total cash used</b>	<b>55,179</b>	<b>48,972</b>	<b>49,742</b>	<b>49,336</b>	<b>49,199</b>
<b>Net cash from (or used by) operating activities</b>	<b>2,789</b>	<b>2,966</b>	<b>3,118</b>	<b>3,240</b>	<b>3,058</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	190	192	195	195	200
<b>Total cash used</b>	<b>190</b>	<b>192</b>	<b>195</b>	<b>195</b>	<b>200</b>
<b>Net cash from (or used by) investing activities</b>	<b>(190)</b>	<b>(192)</b>	<b>(195)</b>	<b>(195)</b>	<b>(200)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Equity injections - Bill 2	-	-	-	-	-
Capital budget - Bill 1 (DCB)	190	192	195	195	200
<b>Total cash received</b>	<b>190</b>	<b>192</b>	<b>195</b>	<b>195</b>	<b>200</b>
<b>Cash used</b>					
Lease principal repayments	2,789	2,966	3,118	3,240	3,058
<b>Total cash used</b>	<b>2,789</b>	<b>2,966</b>	<b>3,118</b>	<b>3,240</b>	<b>3,058</b>
<b>Net cash from (or used by) financing activities</b>	<b>(2,599)</b>	<b>(2,774)</b>	<b>(2,923)</b>	<b>(3,045)</b>	<b>(2,858)</b>
<b>Net increase (or decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	1,705	1,705	1,705	1,705	1,705
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,705</b>	<b>1,705</b>	<b>1,705</b>	<b>1,705</b>	<b>1,705</b>

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
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	190	192	195	195	200
Equity injections - Bill 2	-	-	-	-	-
<b>Total capital appropriations</b>	<b>190</b>	<b>192</b>	<b>195</b>	<b>195</b>	<b>200</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	190	192	195	195	200
<b>Total items</b>	<b>190</b>	<b>192</b>	<b>195</b>	<b>195</b>	<b>200</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations - equity injection <sup>(a)</sup>	-	-	-	-	-
Funded by capital appropriation - DCB <sup>(b)</sup>	190	192	195	195	200
Funded internally from departmental resources	-	-	-	-	-
<b>Total acquisitions of non-financial assets</b>	<b>190</b>	<b>192</b>	<b>195</b>	<b>195</b>	<b>200</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	190	192	195	195	200
<b>Total cash used to acquire assets</b>	<b>190</b>	<b>192</b>	<b>195</b>	<b>195</b>	<b>200</b>

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

<sup>(b)</sup> 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
<b>As at 1 July 2025</b>				
Gross book value	-	5,534	36,038	<b>41,572</b>
Gross book value - RoU	23,431	707	-	<b>24,138</b>
Accumulated depreciation/ amortisation and impairment	-	(3,417)	(17,089)	<b>(20,506)</b>
Accumulated depreciation/amortisation and impairment - RoU	(15,343)	(713)	-	<b>(16,056)</b>
<b>Opening net book balance</b>	<b>8,088</b>	<b>2,111</b>	<b>18,949</b>	<b>29,148</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services	-	192	-	<b>192</b>
By purchase - RoU	-	-	-	-
<b>Total additions</b>	-	<b>192</b>	-	<b>192</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	(600)	(2,446)	<b>(3,046)</b>
Depreciation/amortisation expense - RoU	(2,850)	-	-	<b>(2,850)</b>
Other movements	929	-	-	<b>929</b>
<b>Total other movements</b>	<b>(1,921)</b>	<b>(600)</b>	<b>(2,446)</b>	<b>(4,967)</b>
<b>As at 30 June 2026</b>				
Gross book value	-	5,726	36,038	<b>41,764</b>
Gross book value - RoU	23,431	707	-	<b>24,138</b>
Accumulated depreciation/amortisation and impairment	-	(4,017)	(19,535)	<b>(23,552)</b>
Accumulated depreciation/amortisation and impairment - RoU	(17,264)	(713)	-	<b>(17,977)</b>
<b>Closing net book balance</b>	<b>6,167</b>	<b>1,703</b>	<b>16,503</b>	<b>24,373</b>

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
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Grants – MREA	984,155	999,615	999,784	1,030,241	1,119,088
Suppliers	13,542	13,966	14,217	14,512	14,829
<b>Total expenses administered on behalf of Government</b>	<b>997,697</b>	<b>1,013,581</b>	<b>1,014,001</b>	<b>1,044,753</b>	<b>1,133,917</b>
<b>REVENUES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Recoveries	5,000	5,000	5,000	5,000	5,000
Sales of goods and services	5,000	5,000	5,000	5,000	5,000
<b>Total income administered on behalf of Government</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

Prepared on Australian Accounting Standards basis.

MREA = Medical Research Endowment Account

**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
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	332,585	302,176	292,153	271,256	183,497
Receivables	5,386	5,386	5,386	5,386	5,386
<b>Total financial assets</b>	<b>337,971</b>	<b>307,562</b>	<b>297,539</b>	<b>276,642</b>	<b>188,883</b>
<b>Total assets administered on behalf of Government</b>	<b>337,971</b>	<b>307,562</b>	<b>297,539</b>	<b>276,642</b>	<b>188,883</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Payables</b>					
Grants	8,296	8,296	8,296	8,296	8,296
Suppliers	2,163	2,163	2,163	2,163	2,163
Other	294	294	294	294	294
<b>Total payables</b>	<b>10,753</b>	<b>10,753</b>	<b>10,753</b>	<b>10,753</b>	<b>10,753</b>
<b>Total liabilities administered on behalf of Government</b>	<b>10,753</b>	<b>10,753</b>	<b>10,753</b>	<b>10,753</b>	<b>10,753</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Cash received – other	10,000	10,000	10,000	10,000	10,000
Net GST received	26,000	26,000	26,000	26,000	26,000
<b>Total cash received</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
<b>Cash used</b>					
Grant payments	984,155	999,615	999,784	1,030,241	1,119,088
Suppliers	13,542	13,966	14,217	14,512	14,829
Net GST paid	26,000	26,000	26,000	26,000	26,000
<b>Total cash used</b>	<b>1,023,697</b>	<b>1,039,581</b>	<b>1,040,001</b>	<b>1,070,753</b>	<b>1,159,917</b>
<b>Net cash from (or used by) operating activities</b>	<b>(987,697)</b>	<b>(1,003,581)</b>	<b>(1,004,001)</b>	<b>(1,034,753)</b>	<b>(1,123,917)</b>
<b>Net increase (or decrease) in cash held</b>	<b>(987,697)</b>	<b>(1,003,581)</b>	<b>(1,004,001)</b>	<b>(1,034,753)</b>	<b>(1,123,917)</b>
Cash at beginning of reporting period	366,410	332,585	302,176	292,153	271,256
Cash from the OPA for:					
- appropriations	953,872	973,172	993,978	1,013,856	1,036,158
<b>Cash at end of reporting period</b>	<b>332,585</b>	<b>302,176</b>	<b>292,153</b>	<b>271,256</b>	<b>183,497</b>

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account



# **Office of the Inspector-General of Aged Care**

## **Entity resources and planned performance**



# Office of the Inspector-General of Aged Care

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# Office of the Inspector-General of Aged Care

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement<sup>1</sup>

The Inspector-General of Aged Care (Inspector-General) and supporting Office of the Inspector-General of Aged Care (OIGAC) were established by the Australian Government to provide independent oversight of the aged care system and to drive accountability and positive change for older people. The OIGAC is independent from other entities in the aged care system to enable its impartial and transparent oversight of the system in its totality.

The role of the OIGAC is to help improve the aged care system by:

- undertaking in-depth investigations and providing independent advice to the Australian Government and parliament through formal reviews
- reporting regularly to parliament on the Commonwealth's implementation of Royal Commission recommendations
- reporting on other specific topics or matters related to the aged care system
- monitoring the aged care system and analysing intelligence to inform all activities in the Inspector-General's annual work plans
- looking at how Australian Government agencies, approved providers, and other aged care bodies that are funded or regulated by the Australian Government manage their complaints processes, and recommending improvements
- informing government and the community about the weaknesses and successes in the aged care sector and driving positive change for older people who need aged care.

The Royal Commission for Aged Care Quality and Safety recommended that the Australian Government establish the Inspector-General and supporting OIGAC to ensure the aged care system is both effective and continuously improving. The Inspector-General's role is to hold the system to account, call out issues, recommend solutions, and report to Parliament and the public.

The Inspector-General and supporting OIGAC were established through the *Inspector-General of Aged Care Act 2023* (IGAC Act) in October 2023. The IGAC Act sets out the functions and powers of the Inspector-General and supporting OIGAC. The OIGAC publishes an annual work plan that sets out the key outcomes and priorities for the Office for each financial year.

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<sup>1</sup> For more information about the strategic direction of the OIGAC, refer to the current Corporate Plan, available at: [www.igac.gov.au/sites/default/files/2023-12/corporate-plan-2023-2024.pdf](http://www.igac.gov.au/sites/default/files/2023-12/corporate-plan-2023-2024.pdf)

## 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 *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: OIGAC resource statement – Budget estimates for 2025–26 as at Budget March 2025**

	2024–25 Estimated actual \$'000	2025–26 Estimate \$'000
<b>DEPARTMENTAL</b>		
Prior year appropriation available	8,916	8,916
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Departmental appropriation	8,887	6,256
s74 retained revenue receipts <sup>(b)</sup>	-	-
Departmental Capital Budget <sup>(c)</sup>	-	-
Other services <sup>(d)(e)</sup>		
Equity injection	7,261	900
<b>Total departmental annual appropriations</b>	<b>16,148</b>	<b>7,156</b>
<b>Total departmental resourcing</b>	<b>25,064</b>	<b>16,072</b>
<b>Total resourcing for OIGAC</b>	<b>25,064</b>	<b>16,072</b>
	<b>2024–25</b>	<b>2025–26</b>
<b>Average staffing level (number)</b>	<b>22</b>	<b>22</b>

All figures are GST exclusive.

Prepared on resourcing (i.e. appropriation available) basis.

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

<sup>(b)</sup> Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

<sup>(c)</sup> Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 within this chapter for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

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

<sup>(e)</sup> Excludes \$1.9 million subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

### 1.3 Budget measures

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

**Table 1.2: OIGAC 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>					
Office of the Inspector General of Aged Care					
Departmental payments      1.1	-	-	-	-	(169)
<b>Total payments</b>	-	-	-	-	<b>(169)</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> The OIGAC is not the lead entity for this measure. OIGAC 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 OIGAC can be found at:  
[www.igac.gov.au/resources/corporate-plan-2024-2025](http://www.igac.gov.au/resources/corporate-plan-2024-2025)

The most recent Annual Performance Statements for OIGAC can be found at:  
[www.igac.gov.au/resources/office-inspector-general-aged-care-annual-report-2023-24](http://www.igac.gov.au/resources/office-inspector-general-aged-care-annual-report-2023-24)

### 2.1 Budgeted expenses and performance for Outcome 1

#### Outcome 1

Provide independent oversight of the aged care system to drive accountability and positive change through reviews, recommendations, and reporting to Parliament.

#### Program contributing to Outcome 1

##### Program 1.1: Office of the Inspector-General of Aged Care

*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: Office of the Inspector General of Aged Care</b>					
Departmental expenses					
Departmental appropriation <sup>(a)</sup>	8,887	6,256	6,338	6,280	6,191
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	-	-	-	-	-
Operating deficit (surplus)	2,700	-	-	-	-
<b>Total for Program 1.1</b>	<b>11,587</b>	<b>6,256</b>	<b>6,338</b>	<b>6,280</b>	<b>6,191</b>
<b>Total expenses for Outcome 1</b>	<b>11,587</b>	<b>6,256</b>	<b>6,338</b>	<b>6,280</b>	<b>6,191</b>
	<b>2024–25</b>	<b>2025–26</b>			
<b>Average staffing level (number)</b>	22	22			

<sup>(a)</sup> Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1), Supply Bill (No. 1)' and 'Revenue from independent sources (s74)'.  
<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**

<b>Outcome 1</b>	
Provide independent oversight of the aged care system to drive accountability and positive change through reviews, recommendations, and reporting to Parliament.	
<b>Program 1.1: Office of the Inspector-General of Aged Care</b>	
The Office of the Inspector-General of Aged Care provides independent oversight of the aged care system to drive accountability and positive change for older people.	
<b>Key Activities</b>	Monitoring, investigating, reviewing, and reporting on the aged care system.

<b>Program 1.1: Office of the Inspector-General of Aged Care</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Annual Work Plan (AWP) published.	Published the AWP by 31 July 2024.  <b>Achieved</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	Publish the AWP annually by 31 July.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

<b>Program 1.1: Office of the Inspector-General of Aged Care</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Effective stakeholder engagement through meetings with consultative committee, other advisory bodies, agencies, organisations and the public.	Positive response from annual review of stakeholder engagement.  <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	Effective stakeholder engagement through meetings with relevant committees, other advisory bodies, agencies, organisations, and the public.	Positive response from annual review of stakeholder engagement.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

<b>Program 1.1: Office of the Inspector-General of Aged Care</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Percentage of report recommendations accepted by the agency or organisation or government.	70% of recommendations were accepted.  <b>At risk</b>
	Reports and reviews are delivered and published within agreed timeframes.	1 review report published.  <b>At risk</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	Reports and reviews are delivered and made publicly available through parliamentary and other relevant processes.	Publish reports and reviews in accordance with agreed timeframes and ensure public availability through parliamentary and other relevant processes. Communicate recommendations effectively and develop a framework to assess their impact on aged care improvements.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

<b>Program 1.1: Office of the Inspector-General of Aged Care</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Report on the implementation of Royal Commission recommendations delivered within statutory timeframes.	Present to the Minister 1 report by 1 June 2025.  <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	Review the implementation by the Commonwealth of the recommendations of the Aged Care Royal Commission.	Present to the Minister 1 review by 1 March 2026.
Forward Estimates 2026–29	To be determined. <sup>2</sup>	To be determined. <sup>3</sup>
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

<sup>2</sup> No reports or reviews on implementation of Royal Commission recommendations are required in 2026–27, 2027–28 or 2028–29. The next report is due 1 March 2031.

<sup>3</sup> Ibid.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025–26 Budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.1 Differences between entity resourcing and financial statements

This section is not applicable to the OIGAC.

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

##### Departmental Resources

##### Comprehensive Income Statement

The OIGAC's departmental appropriation is aligned to its statutory functions under the *Inspector-General of Aged Care Act 2023*. Revenue and expenditure is expected to be in line with Government forecasts.

##### Balance Sheet

Net assets are expected to increase over the Budget and forward years due to the equity injection of Bill 2 appropriation.

### 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	3,024	3,044	3,095	3,123	3,160
Supplier expenses	8,563	3,212	3,243	3,157	3,031
Depreciation and amortisation	-	-	-	-	-
Interest on RoU	-	-	-	-	-
<b>Total expenses</b>	<b>11,587</b>	<b>6,256</b>	<b>6,338</b>	<b>6,280</b>	<b>6,191</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	-	-	-	-	-
<b>Total revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gains</b>					
Other	-	-	-	-	-
<b>Total gains</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cost of (contribution by) services</b>	<b>11,587</b>	<b>6,256</b>	<b>6,338</b>	<b>6,280</b>	<b>6,191</b>
Revenue from Government	8,887	6,256	6,338	6,280	6,191
<b>Surplus (Deficit)</b>	<b>(2,700)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit) attributable to the Australian Government</b>	<b>(2,700)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income attributable to the Australian Government</b>	<b>(2,700)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>(2,700)</b>	-	-	-	-
plus non-appropriated expenses depreciation and amortisation expenses	-	-	-	-	-
plus depreciation and amortisation expenses for RoU	-	-	-	-	-
less lease principal repayments	-	-	-	-	-
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>(2,700)</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	215	215	215	215	215
Trade and other receivables	9,318	9,318	9,318	9,318	9,318
<b>Total financial assets</b>	<b>9,533</b>	<b>9,533</b>	<b>9,533</b>	<b>9,533</b>	<b>9,533</b>
<b>Non-financial assets</b>					
Intangibles	7,261	8,161	9,061	9,961	9,961
Land and buildings	278	278	278	278	278
<b>Total non-financial assets</b>	<b>7,539</b>	<b>8,439</b>	<b>9,339</b>	<b>10,239</b>	<b>10,239</b>
<b>Total assets</b>	<b>17,072</b>	<b>17,972</b>	<b>18,872</b>	<b>19,772</b>	<b>19,772</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	2,482	2,482	2,482	2,482	2,482
Other payables	78	78	78	78	78
<b>Total payables</b>	<b>2,560</b>	<b>2,560</b>	<b>2,560</b>	<b>2,560</b>	<b>2,560</b>
<b>Interest bearing liabilities</b>					
Leases	289	289	289	289	289
<b>Total interest bearing liabilities</b>	<b>289</b>	<b>289</b>	<b>289</b>	<b>289</b>	<b>289</b>
<b>Provisions</b>					
Employees	1,062	1,062	1,062	1,062	1,062
<b>Total provisions</b>	<b>1,062</b>	<b>1,062</b>	<b>1,062</b>	<b>1,062</b>	<b>1,062</b>
<b>Total liabilities</b>	<b>3,911</b>	<b>3,911</b>	<b>3,911</b>	<b>3,911</b>	<b>3,911</b>
<b>Net Assets</b>	<b>13,161</b>	<b>14,061</b>	<b>14,961</b>	<b>15,861</b>	<b>15,861</b>
<b>EQUITY</b>					
Contributed equity	16,046	16,946	17,846	18,746	18,746
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	(2,885)	(2,885)	(2,885)	(2,885)	(2,885)
<b>Total equity</b>	<b>13,161</b>	<b>14,061</b>	<b>14,961</b>	<b>15,861</b>	<b>15,861</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	(2,885)	-	16,046	<b>13,161</b>
Surplus (deficit) for the period	-	-	-	-
Appropriation - Non Corporate	-	-	900	<b>900</b>
Capital budget - Bill 1 (DCB)	-	-	-	-
<b>Estimated closing balance as at 30 June 2026</b>				
	<b>(2,885)</b>	-	<b>16,946</b>	<b>14,061</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	11,587	6,256	6,338	6,280	6,191
Other s74 receipts	-	-	-	-	-
<b>Total cash received</b>	<b>11,587</b>	<b>6,256</b>	<b>6,338</b>	<b>6,280</b>	<b>6,191</b>
<b>Cash used</b>					
Employees	3,024	3,044	3,095	3,123	3,160
Interest payment on lease liability	-	-	-	-	-
Suppliers	8,563	3,212	3,243	3,157	3,031
<b>Total cash used</b>	<b>11,587</b>	<b>6,256</b>	<b>6,338</b>	<b>6,280</b>	<b>6,191</b>
<b>Net cash from (or used by) operating activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	7,261	900	900	900	-
<b>Total cash used</b>	<b>7,261</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>-</b>
<b>Net cash from (or used by) investing activities</b>	<b>(7,261)</b>	<b>(900)</b>	<b>(900)</b>	<b>(900)</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital budget - Bill 2 Equity	7,261	900	900	900	-
<b>Total cash received</b>	<b>7,261</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>-</b>
<b>Cash used</b>					
Lease principal repayments	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from (or used by) financing activities</b>	<b>7,261</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>-</b>
<b>Net increase (or decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	215	215	215	215	215
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>215</b>	<b>215</b>	<b>215</b>	<b>215</b>	<b>215</b>

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
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	-	-	-	-	-
Equity injections - Bill 2	7,261	900	900	900	-
<b>Total capital appropriations</b>	<b>7,261</b>	<b>900</b>	<b>900</b>	<b>900</b>	-
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	7,261	900	900	900	-
<b>Total items</b>	<b>7,261</b>	<b>900</b>	<b>900</b>	<b>900</b>	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations - equity injection <sup>(a)</sup>	7,261	900	900	900	-
Funded by capital appropriation - DCB <sup>(b)</sup>	-	-	-	-	-
Funded internally from departmental resources	-	-	-	-	-
<b>Total acquisitions of non-financial assets</b>	<b>7,261</b>	<b>900</b>	<b>900</b>	<b>900</b>	-
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	7,261	900	900	900	-
<b>Total cash used to acquire assets</b>	<b>7,261</b>	<b>900</b>	<b>900</b>	<b>900</b>	-

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

<sup>(b)</sup> 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
<b>As at 1 July 2025</b>				
Gross book value	475	-	7,261	<b>7,736</b>
Gross book value – RoU	-	-	-	-
Accumulated depreciation/ amortisation and impairment	-	-	-	-
Accumulated depreciation/ amortisation and impairment – RoU	(197)	-	-	<b>(197)</b>
<b>Opening net book balance</b>	<b>278</b>	<b>-</b>	<b>7,261</b>	<b>7,539</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase – internal resources	-	-	900	<b>900</b>
<b>Total additions</b>	<b>-</b>	<b>-</b>	<b>900</b>	<b>900</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	-	-	-
Depreciation/amortisation expense – RoU	-	-	-	-
<b>Total other movements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>As at 30 June 2026</b>				
Gross book value	475	-	8,161	<b>8,636</b>
Gross book value – RoU	-	-	-	-
Accumulated depreciation/ amortisation and impairment	-	-	-	-
Accumulated depreciation/ amortisation and impairment – RoU	(197)	-	-	<b>(197)</b>
<b>Closing net book balance</b>	<b>278</b>	<b>-</b>	<b>8,161</b>	<b>8,439</b>

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset



# **Organ and Tissue Authority**

## **Entity resources and planned performance**



# Organ and Tissue Authority

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# Organ and Tissue Authority

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement<sup>1</sup>

The Australian Government's Organ and Tissue Donation and Transplantation Authority, also known as the Organ and Tissue Authority (OTA), leads the national DonateLife program to increase organ and tissue donation to improve opportunities for transplantation in Australia. The DonateLife program is delivered in partnership with the national DonateLife Network, state and territory governments, the donation and transplantation clinical sectors, the eye and tissue sectors, hospitals, community organisations and the public.

The OTA's purpose is to save and improve the lives of more Australians through organ and tissue donation and transplantation. Since the DonateLife program began in 2009, more than 18,000 Australians have received a life-changing transplant.

In 2025–26 the OTA will continue to progress its five-year strategy (the OTA Strategy 2022–27) to prioritise building support so more people say yes to donation, optimising opportunities for donation services to deliver the best outcomes, and enhancing systems to enable quality outcomes through information technology and resources.

The OTA will also continue to work with the Department of Health and Aged Care, state and territory governments, and key clinical and community stakeholders to develop an implementation plan for the National Strategy for Organ Donation, Retrieval and Transplantation (the National Strategy), which was endorsed by all Australian Governments in 2024. The National Strategy works in conjunction with, and builds on, the OTA's Strategy 2022–27 and will underpin policy and program delivery to provide enhanced access to transplantation for all Australians who need it.

The OTA is a statutory authority established by the *Australian Organ and Tissue Donation and Transplantation Authority Act 2008* and a non-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 the OTA, refer to the current Corporate Plan and the OTA's Strategy 2022–27, available at: [www.donatelife.gov.au/about-us/strategy-and-performance](http://www.donatelife.gov.au/about-us/strategy-and-performance)



## 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: OTA resource statement – Budget estimates for 2025–26 as at Budget March 2025**

	2024–25 Estimated actual \$'000	2025–26 Estimate \$'000
<b>DEPARTMENTAL</b>		
Prior year appropriation available	2,395	2,395
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Departmental appropriation	6,907	6,972
s74 retained revenue receipts <sup>(b)</sup>	-	-
Departmental Capital Budget <sup>(c)</sup>	280	280
Other services <sup>(d)</sup>		
Equity injection	-	-
<b>Total departmental annual appropriations</b>	<b>7,187</b>	<b>7,252</b>
<b>Total departmental resourcing</b>	<b>9,582</b>	<b>9,647</b>

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

	2024–25 Estimated actual \$'000	2025–26 Estimate \$'000
<b>ADMINISTERED</b>		
Prior year appropriation available	263	263
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Outcome 1	51,906	52,833
<b>Total administered annual appropriations</b>	<b>51,906</b>	<b>52,833</b>
<b>Total administered resourcing</b>	<b>52,169</b>	<b>53,096</b>
<b>Total resourcing for OTA</b>	<b>61,751</b>	<b>62,743</b>
	<b>2024–25</b>	<b>2025–26</b>
<b>Average staffing level (number)</b>	30	30

All figures are GST exclusive.

- <sup>(a)</sup> Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026.
- <sup>(b)</sup> Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.
- <sup>(c)</sup> Departmental Capital Budgets are not separately identified in Appropriation Bill (No. 1) including Supply Act (No. 1) 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'.
- <sup>(d)</sup> Appropriation Bill (No. 2) 2025–2026 and Supply Bill (No. 2) 2025–2026.

### 1.3 Budget measures

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

**Table 1.2: OTA 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>					
Organ and Tissue Authority	1.1				
Departmental payments	-	-	-	-	(47)
<b>Total</b>	-	-	-	-	(47)

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> OTA is not the lead entity for this measure. OTA 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 OTA's most recent Corporate Plan and Annual Performance Statements are available at: [www.donatelife.gov.au/about-us/strategy-and-performance](http://www.donatelife.gov.au/about-us/strategy-and-performance)

### 2.1 Budgeted expenses and performance for Outcome 1

#### Outcome 1

Improved access to organ and tissue transplants, including through a nationally coordinated and consistent approach and system.

#### Program contributing to Outcome 1

**Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation**

**Linked programs**

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Department of Health and Aged Care</b>
<p><b>Program 1.1: Health Research, Coordination and Access</b></p> <p>Department of Health and Aged Care has policy responsibility for organ and tissue donation for transplantation, including the Australian Organ Donor Register, administration of the Supporting Living Organ Donors Program, and national approaches around access to organ donation and transplantation services.</p>
<b>Services Australia</b>
<p><b>Program 1.2: Services to the Community - Health</b></p> <p>Services Australia administers the Australian Organ Donor Register on behalf of the Department of Health and Aged Care.</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**

	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: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation</b>					
Administered expenses					
Ordinary annual services <sup>(a)</sup>	51,906	52,833	54,240	55,890	57,175
Departmental expenses					
Departmental appropriation <sup>(b)</sup>	6,661	6,706	6,858	6,391	6,360
Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	844	847	849	849	750
Operating loss	-	-	-	-	-
<b>Total for Program 1.1</b>	<b>59,411</b>	<b>60,386</b>	<b>61,947</b>	<b>63,130</b>	<b>64,285</b>
<b>Total expenses for Outcome 1</b>	<b>59,411</b>	<b>60,386</b>	<b>61,947</b>	<b>63,130</b>	<b>64,285</b>
	<b>2024–25</b>	<b>2025–26</b>			
<b>Average staffing level (number)</b>	30	30			

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

<sup>(b)</sup> Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1)', Supply Bill (No. 1)' and 'Revenue from independent sources (s74)'.

<sup>(c)</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>Improved access to organ and tissue transplants, including through a nationally coordinated and consistent approach and system.</p>	
<p><b>Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation</b></p> <p>Lead the delivery of national systems and processes, and continue to raise community awareness to increase donation and transplantation in collaboration with the DonateLife Network, state and territory governments, the broader donation and transplant sectors, eye and tissue sectors, hospitals, and the community.</p>	
<p><b>Key Activities</b></p>	<p><b>Build support: More people say yes to donation</b></p> <ul style="list-style-type: none"> <li>• Sustained community support for donation is crucial to improving donation outcomes in Australia. Donation is only possible through the generosity of individuals and their families who say yes to donation, to save and transform the lives of others. We aim to: <ul style="list-style-type: none"> <li>– raise awareness</li> <li>– increase family discussion</li> <li>– increase registration.</li> </ul> </li> </ul> <p><b>Optimise opportunities: Donation and transplantation services deliver the best outcomes</b></p> <ul style="list-style-type: none"> <li>• Only around 2% of deaths in hospital occur in a way that organ donation is medically possible, so every donation opportunity is precious. A national approach enables as many Australians as possible to have the opportunity to donate, so that more people have access to life-changing transplantation. We aim to: <ul style="list-style-type: none"> <li>– identify donors and increase consent</li> <li>– drive excellence in donation services</li> <li>– increase safe and equitable transplantation.</li> </ul> </li> </ul> <p><b>Enhance systems: Enable quality outcomes through information, technology and resources</b></p> <ul style="list-style-type: none"> <li>• Underpinning a coordinated and consistent national approach is the effective use of enabling capability – information, technology, and resources – an essential part of achieving continuous improvements in clinical practice and community awareness. We aim to: <ul style="list-style-type: none"> <li>– monitor, collect, analyse and report national performance</li> <li>– advance quality, safety and efficiency</li> <li>– sustain specialist resources.</li> </ul> </li> </ul>

Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation		
Year	Performance Measure <sup>2</sup>	2024 Performance Result
Current Year 2024	Donation rate a. Deceased organ donors per million population (dpmp). <sup>3</sup> b. Living organ donors per million population (dpmp).	a. 19.4 dpmp <b>Not achieved</b> b. 9.3 dpmp <b>Not achieved</b>
Year	Performance Measure	Planned Performance Results
Budget Year 2025	As per 2024.	a. 21.5 dpmp b. 11.1 dpmp
Forward Estimates 2026 to 2028	As per 2025.	dpmp for 2026: a. 23.3 dpmp b. 12.5 dpmp  dpmp for 2027: a. 25 dpmp b. 14 dpmp dpmp for 2028: a. 25 dpmp b. 14 dpmp.

Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation		
Year	Performance Measure <sup>4</sup>	2024 Performance Result
Current Year 2024	Transplants per year from deceased and living donors.	1,328 <b>Not achieved</b>
Year	Performance Measure	Planned Performance Results
Budget Year 2025	As per 2024.	1,730
Forward Estimates 2026 to 2028	As per 2025.	Increase the number of transplants from deceased and living donors: <ul style="list-style-type: none"> <li>• 1,865 in 2026</li> <li>• 2,000 in 2027</li> <li>• 2,000 in 2028.</li> </ul>

<sup>2</sup> Performance measures are reported by calendar year to align with Australian and international donation and transplantation performance reporting practice. Annual data reports can be accessed at: [www.donatelife.gov.au/about-us/data-and-research/data-reports](http://www.donatelife.gov.au/about-us/data-and-research/data-reports)

<sup>3</sup> Targets for this performance measure have been adjusted to reflect a significant decrease in donation activity. Revised targets reflect a gradual increase towards an agreed national target of 25 dpmp.

<sup>4</sup> Performance measures are reported by calendar year to align with Australian and international donation and transplantation performance reporting practice. Annual data reports can be accessed at: [www.donatelife.gov.au/about-us/data-and-research/data-reports](http://www.donatelife.gov.au/about-us/data-and-research/data-reports)



<b>Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation</b>		
<b>Year</b>	<b>Performance Measure<sup>5</sup></b>	<b>2024 Performance Result</b>
Current Year 2024	Eligible Australians (16 years and over) registered on the Australian Organ Donor Register.	36% <b>Not achieved</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025	As per 2024.	43%
Forward Estimates 2026 to 2028	As per 2025.	Increase the number of eligible Australians (16 years and over) registered on the Australian Organ Donor Register: <ul style="list-style-type: none"> <li>• 46% in 2026</li> <li>• 50% in 2027</li> <li>• 50% in 2028.</li> </ul>

<b>Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation</b>		
<b>Year</b>	<b>Performance Measure<sup>6</sup></b>	<b>2024 Performance Result</b>
Current Year 2024	National organ donation consent rate.	53% <b>Not achieved</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025	As per 2024.	63%
Forward Estimates 2026 to 2028	As per 2025.	Increase the national organ donation consent rate each year: <ul style="list-style-type: none"> <li>• 66% in 2026</li> <li>• 70% in 2027</li> <li>• 70% in 2028.</li> </ul>

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<sup>5</sup> Performance measures are reported by calendar year to align with Australian and international donation and transplantation performance reporting practice. Annual data reports can be accessed at: [www.donatelife.gov.au/about-us/data-and-research/data-reports](http://www.donatelife.gov.au/about-us/data-and-research/data-reports)

<sup>6</sup> Performance measures are reported by calendar year to align with Australian and international donation and transplantation performance reporting practice. Annual data reports can be accessed at: [www.donatelife.gov.au/about-us/data-and-research/data-reports](http://www.donatelife.gov.au/about-us/data-and-research/data-reports)

<b>Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation</b>		
<b>Year</b>	<b>Performance Measure<sup>7</sup></b>	<b>2024 Performance Result</b>
Current Year 2024	Hospital and jurisdictional performance data and analysis disseminated.	Dashboard and tailored analysis were distributed broadly across the DonateLife Network in a variety of formats, including through self-service options, to inform, shape and monitor hospital clinical practice. <b>Achieved</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025	As per 2024.	Dashboard and tailored analysis are distributed broadly across the DonateLife Network in a variety of formats, including through self-service, to inform, shape and monitor hospital clinical practice.
Forward Estimates 2026 to 2028	As per 2025.	As per 2025.
Material changes to Program 1.1 resulting from 2025 Budget Measures: Nil		

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<sup>7</sup> Performance measures are reported by calendar year to align with Australian and international donation and transplantation performance reporting practice. Annual data reports can be accessed at: [www.donatelife.gov.au/about-us/data-and-research/data-reports](http://www.donatelife.gov.au/about-us/data-and-research/data-reports)

## **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**

Section 3.1.1 is not applicable to the Organ and Tissue Authority.

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

##### **Departmental Resources**

For the Budget and forward years, the OTA is expecting a break-even position net of unfunded depreciation and amortisation expenses. In 2025–26 the OTA has appropriation revenue of \$6.972 million and total expenses are estimated at \$7.553 million.

##### **Balance Sheet**

The OTA's net assets are expected to remain relatively stable across the forward years.

##### **Administered Resources**

The OTA administers funds associated with the delivery of the Australian Government's national program to increase organ and tissue donation for transplantation. Funding is provided to jurisdictions to deliver organ and tissue donation services in selected public and private hospitals. State and territory governments use these funds to employ donation specialist staff – the DonateLife Network – to deliver organ and tissue donation services.

In 2025–26, the OTA has forecast administered expenses of \$52.833 million.

### 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	5,769	5,814	5,946	5,532	5,597
Supplier expenses	926	937	968	915	834
Depreciation and amortisation	740	742	743	743	650
Interest on RoU	70	60	50	50	29
Write down and impairment of assets	-	-	-	-	-
<b>Total expenses</b>	<b>7,505</b>	<b>7,553</b>	<b>7,707</b>	<b>7,240</b>	<b>7,110</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	-	-	-	-	-
Other revenue	-	-	-	-	-
<b>Total revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gains</b>					
Other	104	105	106	106	100
<b>Total gains</b>	<b>104</b>	<b>105</b>	<b>106</b>	<b>106</b>	<b>100</b>
<b>Total own-source income</b>	<b>104</b>	<b>105</b>	<b>106</b>	<b>106</b>	<b>100</b>
<b>Net cost of (contribution by) services</b>	<b>7,401</b>	<b>7,448</b>	<b>7,601</b>	<b>7,134</b>	<b>7,010</b>
Revenue from Government	6,907	6,972	7,146	6,679	6,717
<b>Surplus (deficit)</b>	<b>(494)</b>	<b>(476)</b>	<b>(455)</b>	<b>(455)</b>	<b>(293)</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(494)</b>	<b>(476)</b>	<b>(455)</b>	<b>(455)</b>	<b>(293)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(494)</b>	<b>(476)</b>	<b>(455)</b>	<b>(455)</b>	<b>(293)</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>(494)</b>	<b>(476)</b>	<b>(455)</b>	<b>(455)</b>	<b>(293)</b>
plus non-appropriated expenses					
depreciation and amortisation expenses	441	443	444	444	358
plus depreciation and amortisation expenses for RoU	299	299	299	299	292
less lease principal repayments	(246)	(266)	(288)	(288)	(357)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>-</b>	<b>-</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	106	106	106	106	106
Receivables	2,402	2,402	2,402	2,402	2,402
<b>Total financial assets</b>	<b>2,508</b>	<b>2,508</b>	<b>2,508</b>	<b>2,508</b>	<b>2,508</b>
<b>Non-financial assets</b>					
Land and buildings	3,237	2,657	2,077	1,490	1,065
Property, plant and equipment	695	746	797	898	880
Intangibles	90	114	142	172	256
Other	76	76	76	76	76
<b>Total non-financial assets</b>	<b>4,098</b>	<b>3,593</b>	<b>3,092</b>	<b>2,636</b>	<b>2,277</b>
<b>Total assets</b>	<b>6,606</b>	<b>6,101</b>	<b>5,600</b>	<b>5,144</b>	<b>4,785</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	144	144	144	144	144
Other payables	288	288	288	288	288
<b>Total payables</b>	<b>432</b>	<b>432</b>	<b>432</b>	<b>432</b>	<b>432</b>
<b>Interest bearing liabilities</b>					
Leases	1,817	1,508	1,177	889	532
<b>Total interest bearing liabilities</b>	<b>1,817</b>	<b>1,508</b>	<b>1,177</b>	<b>889</b>	<b>532</b>
<b>Provisions</b>					
Employees	1,517	1,517	1,517	1,517	1,517
<b>Total provisions</b>	<b>1,517</b>	<b>1,517</b>	<b>1,517</b>	<b>1,517</b>	<b>1,517</b>
<b>Total liabilities</b>	<b>3,766</b>	<b>3,457</b>	<b>3,126</b>	<b>2,838</b>	<b>2,481</b>
<b>Net Assets</b>	<b>2,840</b>	<b>2,644</b>	<b>2,474</b>	<b>2,306</b>	<b>2,304</b>
<b>EQUITY</b>					
Contributed equity	4,757	5,037	5,322	5,609	5,900
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	(1,917)	(2,393)	(2,848)	(3,303)	(3,596)
<b>Total equity</b>	<b>2,840</b>	<b>2,644</b>	<b>2,474</b>	<b>2,306</b>	<b>2,304</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	(1,917)	-	4,757	<b>2,840</b>
Adjustment for changes in accounting policies	-	-	-	-
Surplus (deficit) for the period	(476)	-	-	<b>(476)</b>
Capital budget - Bill 1 (DCB)	-	-	280	<b>280</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>(2,393)</b>	-	<b>5,037</b>	<b>2,644</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	6,907	6,972	7,146	6,679	6,717
GST received	200	200	200	200	200
<b>Total cash received</b>	<b>7,107</b>	<b>7,172</b>	<b>7,346</b>	<b>6,879</b>	<b>6,917</b>
<b>Cash used</b>					
Employees	5,769	5,814	5,946	5,532	5,597
Suppliers	822	832	862	809	734
GST paid	200	200	200	200	200
Interest payments on lease liability	70	60	50	50	29
<b>Total cash used</b>	<b>6,861</b>	<b>6,906</b>	<b>7,058</b>	<b>6,591</b>	<b>6,560</b>
<b>Net cash from (or used by) operating activities</b>	<b>246</b>	<b>266</b>	<b>288</b>	<b>288</b>	<b>357</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	280	280	285	287	291
<b>Total cash used</b>	<b>280</b>	<b>280</b>	<b>285</b>	<b>287</b>	<b>291</b>
<b>Net cash from (or used by) investing activities</b>	<b>(280)</b>	<b>(280)</b>	<b>(285)</b>	<b>(287)</b>	<b>(291)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital budget - Bill 1 (DCB)	280	280	285	287	291
<b>Total cash received</b>	<b>280</b>	<b>280</b>	<b>285</b>	<b>287</b>	<b>291</b>
<b>Cash used</b>					
Lease principal repayments	246	266	288	288	357
<b>Total cash used</b>	<b>246</b>	<b>266</b>	<b>288</b>	<b>288</b>	<b>357</b>
<b>Net cash from (or used by) financing activities</b>	<b>34</b>	<b>14</b>	<b>(3)</b>	<b>(1)</b>	<b>(66)</b>
<b>Net increase (or decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	106	106	106	106	106
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>106</b>	<b>106</b>	<b>106</b>	<b>106</b>	<b>106</b>

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
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	280	280	285	287	291
Equity injections - Bill 2	-	-	-	-	-
<b>Total capital appropriations</b>	<b>280</b>	<b>280</b>	<b>285</b>	<b>287</b>	<b>291</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	280	280	285	287	291
<b>Total items</b>	<b>280</b>	<b>280</b>	<b>285</b>	<b>287</b>	<b>291</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations - equity injection <sup>(a)</sup>	-	-	-	-	-
Funded by capital appropriation - DCB <sup>(b)</sup>	280	280	285	287	291
Funded internally from departmental resources	-	-	-	-	-
<b>Total acquisitions of non-financial assets</b>	<b>280</b>	<b>280</b>	<b>285</b>	<b>287</b>	<b>291</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	280	280	285	287	291
<b>Total cash used to acquire assets</b>	<b>280</b>	<b>280</b>	<b>285</b>	<b>287</b>	<b>291</b>

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

<sup>(b)</sup> 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
<b>As at 1 July 2025</b>				
Gross book value	1,899	903	661	3,463
Gross book value – RoU	2,265	-	-	2,265
Accumulated depreciation/amortisation and impairment	(458)	(208)	(571)	(1,237)
Accumulated depreciation/amortisation and impairment – RoU	(469)	-	-	(469)
<b>Opening net book balance</b>	<b>3,237</b>	<b>695</b>	<b>90</b>	<b>4,022</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase – appropriation ordinary annual services	50	100	130	280
By purchase – RoU	-	-	-	-
<b>Total additions</b>	<b>50</b>	<b>100</b>	<b>130</b>	<b>280</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(288)	(49)	(106)	(443)
Depreciation/amortisation expense – RoU	(299)	-	-	(299)
Gross book value – RoU	(43)	-	-	(43)
Disposals <sup>(a)</sup>	-	-	-	-
<b>Total other movements</b>	<b>(630)</b>	<b>(49)</b>	<b>(106)</b>	<b>(785)</b>
<b>As at 30 June 2026</b>				
Gross book value	1,949	1,003	791	3,743
Gross book value – RoU	2,222	-	-	2,222
Accumulated depreciation/amortisation and impairment	(746)	(257)	(677)	(1,680)
Accumulated depreciation/amortisation and impairment – RoU	(768)	-	-	(768)
<b>Closing net book balance</b>	<b>2,657</b>	<b>746</b>	<b>114</b>	<b>3,517</b>

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

<sup>(a)</sup> Net proceeds may be returned to the Official Public Account.

**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
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Grants	47,090	48,028	49,421	50,672	51,691
Supplier expenses	4,816	4,805	4,819	5,218	5,484
<b>Total expenses administered on behalf of Government</b>	<b>51,906</b>	<b>52,833</b>	<b>54,240</b>	<b>55,890</b>	<b>57,175</b>

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
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	263	263	263	263	263
Receivables	621	621	621	621	621
<b>Total financial assets</b>	<b>884</b>	<b>884</b>	<b>884</b>	<b>884</b>	<b>884</b>
<b>Non-financial assets</b>					
Prepayments	48	48	48	48	48
<b>Total non-financial assets</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>	<b>48</b>
<b>Total assets administered on behalf of Government</b>	<b>932</b>	<b>932</b>	<b>932</b>	<b>932</b>	<b>932</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Payables</b>					
Grants	10,103	10,103	10,103	10,103	10,103
Suppliers	103	103	103	103	103
<b>Total payables</b>	<b>10,206</b>	<b>10,206</b>	<b>10,206</b>	<b>10,206</b>	<b>10,206</b>
<b>Total liabilities administered on behalf of Government</b>	<b>10,206</b>	<b>10,206</b>	<b>10,206</b>	<b>10,206</b>	<b>10,206</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
GST received	750	750	750	750	750
<b>Total cash received</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>
<b>Cash used</b>					
Grant payments	47,090	48,028	49,421	50,672	51,691
Suppliers	4,816	4,805	4,819	5,218	5,484
GST paid	750	750	750	750	750
<b>Total cash used</b>	<b>52,656</b>	<b>53,583</b>	<b>54,990</b>	<b>56,640</b>	<b>57,925</b>
<b>Net cash from (or used by) operating activities</b>	<b>(51,906)</b>	<b>(52,833)</b>	<b>(54,240)</b>	<b>(55,890)</b>	<b>(57,175)</b>
<b>Net increase (or decrease) in cash held</b>	<b>(51,906)</b>	<b>(52,833)</b>	<b>(54,240)</b>	<b>(55,890)</b>	<b>(57,175)</b>
Cash at beginning of reporting period	263	263	263	263	263
Cash from the OPA for:					
- appropriations	52,656	53,583	54,990	56,640	57,925
Cash to the OPA	(750)	(750)	(750)	(750)	(750)
<b>Cash at end of reporting period</b>	<b>263</b>	<b>263</b>	<b>263</b>	<b>263</b>	<b>263</b>

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account



# **Professional Services Review**

## **Entity resources and planned performance**





# Professional Services Review

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# Professional Services Review

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement<sup>1</sup>

The Australian Government, through the Professional Services Review (PSR), protects the integrity of Medicare, Child Dental Benefits and Pharmaceutical Benefits programs against the risks of inappropriate practice by health practitioners, thereby safeguarding patients and the Australian community in general.

The PSR seeks to change behaviour across health professions by deterring inappropriate practice and upholding of the Government's expectation of high quality health service delivery.

The PSR reviews and investigates health practitioners and corporate entities who are suspected of inappropriate practice<sup>2</sup> on request from the Chief Executive Medicare. The PSR administers the PSR Scheme as part of a strong regulatory regime designed to ensure appropriate clinical services are delivered. The PSR Scheme covers medical practitioners, dentists, optometrists, midwives, nurse practitioners, chiropractors, physiotherapists, podiatrists, osteopaths, audiologists, diabetes educators, dieticians, exercise physiologists, mental health nurses, occupational therapists, psychologists, social workers, speech pathologists, Aboriginal and Torres Strait Islander health practitioners, Aboriginal health workers, and orthoptists.

Reviews are conducted by the Director of PSR, who may seek to enter into a negotiated agreement with the health practitioner, or may refer them to a committee of their professional peers. This review could be undertaken in relation to the Medicare Benefits Schedule (MBS), the Pharmaceutical Benefits Scheme (PBS) or the Child Dental Benefits Schedule (CDBS), which are administered by Services Australia. Any sanctions in agreements, including MBS, CDBS or PBS disqualifications and financial repayments, must be ratified by the PSR Determining Authority.<sup>3</sup> If a PSR committee makes findings of inappropriate practice, the sanctions for that conduct are determined by the PSR Determining Authority.

The role and functions of the PSR are set out in Part VAA of the *Health Insurance Act 1973*. The PSR is a non-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 the PSR, refer to the current Corporate Plan, available at: [www.psr.gov.au/publications-and-resources/publications/corporate-documents/corporate-plan-2024-25](http://www.psr.gov.au/publications-and-resources/publications/corporate-documents/corporate-plan-2024-25)

<sup>2</sup> 'Inappropriate practice', as defined in section 82 of the *Health Insurance Act 1973*, includes inappropriately rendering or initiating health services that attract a Medicare Benefits Schedule payment, inappropriately prescribing under the Pharmaceutical Benefits Scheme, or causing or permitting inappropriate practice by a practitioner who is employed or otherwise engaged by a corporate entity.

<sup>3</sup> The PSR Determining Authority is the body established by section 106Q of the *Health Insurance Act 1973* that determines the sanctions that should be applied in cases where PSR committees have found inappropriate practice, and decides whether or not to ratify negotiated agreements.

## 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: PSR resource statement – Budget estimates for 2025–26 as at Budget March 2025**

	2024–25 Estimated actual \$'000	2025–26 Estimate \$'000
<b>DEPARTMENTAL</b>		
Prior year appropriation available	11,696	11,880
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Departmental appropriation	15,942	16,104
s74 retained revenue receipts <sup>(b)</sup>	-	-
Departmental Capital Budget <sup>(c)</sup>	240	241
Other services <sup>(d)</sup>		
Equity injection	-	-
<b>Total departmental annual appropriations</b>	<b>16,182</b>	<b>16,345</b>
<b>Total departmental resourcing</b>	<b>27,878</b>	<b>28,225</b>
<b>Total resourcing for PSR</b>	<b>27,878</b>	<b>28,225</b>
<hr/>		
<b>Average staffing level (number)</b>	40	40

All figures are GST exclusive.

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

<sup>(b)</sup> Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

<sup>(c)</sup> Departmental Capital Budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 within this chapter for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

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

### 1.3 Budget measures

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

**Table 1.2: PSR 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>					
Professional Services Review					
Departmental payments	1.1	-	-	-	(504)
<b>Total payments</b>	-	-	-	-	<b>(504)</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> PSR is not the lead entity for this measure. PSR 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 PSR can be found at:  
[www.psr.gov.au/publications-and-resources/publications/corporate-documents/corporate-plan-2024-25](http://www.psr.gov.au/publications-and-resources/publications/corporate-documents/corporate-plan-2024-25)

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

### 2.1 Budgeted expenses and performance for Outcome 1

#### Outcome 1

A reduction of the risks to patients and costs to the Australian Government of inappropriate practice, including through investigating health services claimed under the Medicare and Pharmaceutical benefits schemes.

#### Program contributing to Outcome 1

**Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme**

**Linked programs**

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Department of Health and Aged Care</b>
<p><b>Program 2.1: Medical Benefits</b></p> <p><b>Program 2.5: Dental Services</b></p> <p><b>Program 2.6: Health Benefit Compliance</b></p> <p>The Department of Health and Aged Care has policy responsibility for Medicare and the Pharmaceutical Benefits Scheme (PBS). Under the Health Provider Compliance program, the Chief Executive Medicare requests that the Director of PSR review suspected cases of inappropriate practice by health care service providers referred to the PSR for investigation.</p>
<b>Services Australia</b>
<p><b>Program 1.2: Customer Service Delivery</b></p> <p>Services Australia administers the PBS, Repatriation PBS, access to PBS for First Nations peoples, and Medicare services and benefit payments.</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: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme</b>					
Departmental expenses					
Departmental appropriation <sup>(a)</sup>	15,560	15,681	16,182	15,880	15,534
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	1,203	1,235	1,107	1,018	1,018
Operating deficit (surplus)	-	-	-	-	-
<b>Total for Program 1.1</b>	<b>16,763</b>	<b>16,916</b>	<b>17,289</b>	<b>16,898</b>	<b>16,552</b>
<b>Total expenses for Outcome 1</b>	<b>16,763</b>	<b>16,916</b>	<b>17,289</b>	<b>16,898</b>	<b>16,552</b>
	<b>2024–25</b>	<b>2025–26</b>			
<b>Average staffing level (number)</b>	40	40			

<sup>(a)</sup> Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1), Supply Bill (No. 1)' and 'Revenue from independent sources (s74)'.

<sup>(b)</sup> Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation 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**

<b>Outcome 1:</b> A reduction of the risks to patients and costs to the Australian Government of inappropriate practice, including through investigating health services claimed under the Medicare and Pharmaceutical benefits schemes.	
<b>Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme</b> The Australian Government, through the PSR, aims to safeguard the community against the risks and costs of inappropriate practice by health practitioners. The PSR liaises with governments, medical and health care regulatory bodies, and professional organisations to protect the integrity of the Medicare Benefits, Pharmaceutical Benefits, and Child Dental Benefits programs.	
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>Investigate through peer review whether practitioners have engaged in inappropriate practice.</li> <li>Actively engage with professional bodies through consultation.</li> </ul>



<b>Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	Progression of cases with the PSR. <sup>4</sup>	At 30 June, more than 50% of active cases have been with PSR for less than one year. At 30 June, fewer than 15% of active cases have been with PSR for more than 3 years. <b>On track</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	As per 2024–25.
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		

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<sup>4</sup> Reviews are requested by the Chief Executive Medicare to the Director of PSR.

## 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 PSR.

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

##### Departmental resources

##### Comprehensive Income Statement

The PSR is anticipating a break-even position for the Budget and forward years. The Budget year and forward years have been adjusted for unfunded depreciation and amortisation expenses.

##### Balance Sheet

The PSR's net assets are expected to remain relatively stable over the forward years.

### 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	7,496	7,664	7,925	8,194	8,473
Supplier expenses	7,996	7,966	8,224	7,673	7,069
Depreciation and amortisation	1,145	1,177	1,049	960	960
Interest on RoU	117	100	82	62	40
Other expenses	9	9	9	9	10
<b>Total expenses</b>	<b>16,763</b>	<b>16,916</b>	<b>17,289</b>	<b>16,898</b>	<b>16,552</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	-	-	-	-	-
Recoveries	-	-	-	-	-
<b>Total revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gains</b>					
Other	58	58	58	58	58
<b>Total gains</b>	<b>58</b>	<b>58</b>	<b>58</b>	<b>58</b>	<b>58</b>
<b>Total own-source income</b>	<b>58</b>	<b>58</b>	<b>58</b>	<b>58</b>	<b>58</b>
<b>Net cost of (contribution by) services</b>	<b>16,705</b>	<b>16,858</b>	<b>17,231</b>	<b>16,840</b>	<b>16,494</b>
Revenue from Government	15,942	16,104	16,648	16,393	16,098
<b>Surplus (deficit)</b>	<b>(763)</b>	<b>(754)</b>	<b>(583)</b>	<b>(447)</b>	<b>(396)</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(763)</b>	<b>(754)</b>	<b>(583)</b>	<b>(447)</b>	<b>(396)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total other comprehensive income attributable to the Australian Government</b>	<b>(763)</b>	<b>(754)</b>	<b>(583)</b>	<b>(447)</b>	<b>(396)</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>	(763)	(754)	(583)	(447)	(396)
plus non-appropriated expenses depreciation and amortisation expenses	687	719	591	502	502
plus depreciation and amortisation expenses for RoU	458	458	458	458	458
less lease principal repayments	(382)	(423)	(466)	(513)	(564)
<b>Total comprehensive income (loss) attributable to the agency</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	350	350	350	350	350
Receivables	11,972	12,377	12,728	13,028	13,232
<b>Total financial assets</b>	<b>12,322</b>	<b>12,727</b>	<b>13,078</b>	<b>13,378</b>	<b>13,582</b>
<b>Non-financial assets</b>					
Land and buildings	4,930	3,976	3,022	2,068	1,114
Property, plant and equipment	412	291	301	396	495
Intangibles	318	457	596	742	888
Other	312	347	382	417	417
<b>Total non-financial assets</b>	<b>5,972</b>	<b>5,071</b>	<b>4,301</b>	<b>3,623</b>	<b>2,914</b>
<b>Total assets</b>	<b>18,294</b>	<b>17,798</b>	<b>17,379</b>	<b>17,001</b>	<b>16,496</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	211	643	1,021	1,349	1,546
Other payables	304	304	304	304	304
<b>Total payables</b>	<b>515</b>	<b>947</b>	<b>1,325</b>	<b>1,653</b>	<b>1,850</b>
<b>Interest bearing liabilities</b>					
Leases	2,689	2,266	1,800	1,287	723
<b>Total interest bearing liabilities</b>	<b>2,689</b>	<b>2,266</b>	<b>1,800</b>	<b>1,287</b>	<b>723</b>
<b>Provisions</b>					
Employees	1,794	1,794	1,794	1,794	1,794
Other provisions	206	214	222	229	236
<b>Total provisions</b>	<b>2,000</b>	<b>2,008</b>	<b>2,016</b>	<b>2,023</b>	<b>2,030</b>
<b>Total liabilities</b>	<b>5,204</b>	<b>5,221</b>	<b>5,141</b>	<b>4,963</b>	<b>4,603</b>
<b>Net assets</b>	<b>13,090</b>	<b>12,577</b>	<b>12,238</b>	<b>12,038</b>	<b>11,893</b>
<b>EQUITY</b>					
Contributed equity	6,066	6,307	6,551	6,798	7,049
Reserves	1,141	1,141	1,141	1,141	1,141
Retained surpluses or (accumulated deficits)	5,883	5,129	4,546	4,099	3,703
<b>Total equity</b>	<b>13,090</b>	<b>12,577</b>	<b>12,238</b>	<b>12,038</b>	<b>11,893</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	5,883	1,141	6,066	<b>13,090</b>
Surplus (deficit) for the period	(754)	-	-	<b>(754)</b>
Capital budget – Bill 1 (DCB)	-	-	241	<b>241</b>
<b>Estimated closing balance as at 30 June 2026</b>				
	<b>5,129</b>	<b>1,141</b>	<b>6,307</b>	<b>12,577</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	16,028	15,699	16,297	16,093	15,894
Net GST received	470	470	470	470	-
<b>Total cash received</b>	<b>16,498</b>	<b>16,169</b>	<b>16,767</b>	<b>16,563</b>	<b>15,894</b>
<b>Cash used</b>					
Employees	7,093	7,664	7,925	8,194	8,473
Suppliers	8,565	7,982	8,294	7,794	6,817
Interest payments on lease liability	117	100	82	62	40
<b>Total cash used</b>	<b>15,775</b>	<b>15,746</b>	<b>16,301</b>	<b>16,050</b>	<b>15,330</b>
<b>Net cash from (or used by) operating activities</b>	<b>723</b>	<b>423</b>	<b>466</b>	<b>513</b>	<b>564</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	311	241	244	247	251
<b>Total cash used</b>	<b>311</b>	<b>241</b>	<b>244</b>	<b>247</b>	<b>251</b>
<b>Net cash from (or used by) investing activities</b>	<b>(311)</b>	<b>(241)</b>	<b>(244)</b>	<b>(247)</b>	<b>(251)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital budget - Bill 1 (DCB)	240	241	244	247	251
<b>Total cash received</b>	<b>240</b>	<b>241</b>	<b>244</b>	<b>247</b>	<b>251</b>
<b>Cash used</b>					
Lease principal repayments	382	423	466	513	564
<b>Total cash used</b>	<b>382</b>	<b>423</b>	<b>466</b>	<b>513</b>	<b>564</b>
<b>Net cash from (or used by) financing activities</b>	<b>(142)</b>	<b>(182)</b>	<b>(222)</b>	<b>(266)</b>	<b>(313)</b>
<b>Net increase (or decrease) in cash held</b>	<b>270</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	80	350	350	350	350
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>

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
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	240	241	244	247	251
<b>Total capital appropriations</b>	<b>240</b>	<b>241</b>	<b>244</b>	<b>247</b>	<b>251</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	240	241	244	247	251
<b>Total items</b>	<b>240</b>	<b>241</b>	<b>244</b>	<b>247</b>	<b>251</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB <sup>(a)</sup>	311	241	244	247	251
Funded internally from departmental resources	-	-	-	-	-
<b>Total acquisitions of non-financial assets</b>	<b>311</b>	<b>241</b>	<b>244</b>	<b>247</b>	<b>251</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	311	241	244	247	251
<b>Total cash used to acquire assets</b>	<b>311</b>	<b>241</b>	<b>244</b>	<b>247</b>	<b>251</b>

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

<sup>(a)</sup> 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
<b>As at 1 July 2025</b>				
Gross book value	3,074	876	948	<b>4,898</b>
Gross book value – RoU	4,822	-	-	<b>4,822</b>
Accumulated depreciation/amortisation and impairment	(509)	(464)	(630)	<b>(1,603)</b>
Accumulated depreciation/amortisation and impairment – RoU	(2,457)	-	-	<b>(2,457)</b>
<b>Opening net book balance</b>	<b>4,930</b>	<b>412</b>	<b>318</b>	<b>5,660</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase – appropriation ordinary annual services	-	91	150	<b>241</b>
By purchase – internal resources	-	-	-	-
By purchase – RoU	-	-	-	-
<b>Total additions</b>	<b>-</b>	<b>91</b>	<b>150</b>	<b>241</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(496)	(212)	(11)	<b>(719)</b>
Depreciation/amortisation expense – RoU	(458)	-	-	<b>(458)</b>
Remeasurement	-	-	-	-
<b>Total other movements</b>	<b>(954)</b>	<b>(212)</b>	<b>(11)</b>	<b>(1,177)</b>
<b>As at 30 June 2026</b>				
Gross book value	3,074	967	1,098	<b>5,139</b>
Gross book value – RoU	4,822	-	-	<b>4,822</b>
Accumulated depreciation/amortisation and impairment	(1,005)	(676)	(641)	<b>(2,322)</b>
Accumulated depreciation/amortisation and impairment – RoU	(2,915)	-	-	<b>(2,915)</b>
<b>Closing net book balance</b>	<b>3,976</b>	<b>291</b>	<b>457</b>	<b>4,724</b>

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset



# **Sport Integrity Australia**

## **Entity resources and planned performance**



# Sport Integrity Australia

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# Sport Integrity Australia

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement<sup>1</sup>

Sport Integrity Australia coordinates all elements of the national sports integrity threat response including prevention, monitoring and detection, investigation and enforcement. Sport Integrity Australia provides a single point of contact for athletes, sporting organisations, law enforcement bodies and other stakeholders for matters relating to sports integrity.

Sport Integrity Australia's responsibilities are to be Australia's National Anti-Doping Organisation, providing a comprehensive anti-doping program for the Australian sport community and to be the national platform for information sharing on match-fixing threats under the Macolin Convention<sup>2</sup>. Sport Integrity Australia also administers the National Integrity Framework which is a set of rules that all members of sports need to follow when it comes to their behaviour and conduct in sport.

To protect the health of athletes and the integrity of Australian sport, Sport Integrity Australia has 3 primary areas of focus:

- regulation
- monitoring, intelligence and investigations
- policy and program delivery (including engagement, education, outreach and development).

Sport Integrity Australia is responsible for leading further development and implementation of the Government's response to the Review of Australia's *Sports Integrity Arrangements*, including those functions identified for stage 2.

The role and functions of Sport Integrity Australia are set out in the *Sport Integrity Australia Act 2020*, the *Sport Integrity Australia Regulations 2020* and the National Anti-Doping Scheme. The agency is a non-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 Sport Integrity Australia, refer to the current Corporate Plan, available at: [www.sportintegrity.gov.au/about-us/who-we-are/corporate-plan](http://www.sportintegrity.gov.au/about-us/who-we-are/corporate-plan)

<sup>2</sup> The Convention on the Manipulation of Sports Competitions (the Macolin Convention) is the only multi-lateral treaty specifically aimed at combating match-fixing and other related corruption in sport. Further information is available at: [www.coe.int/en/web/sport/macolin](http://www.coe.int/en/web/sport/macolin)

## 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: Sport Integrity Australia resource statement – Budget estimates for 2025–26 as at Budget March 2025**

	2024–25 Estimated actual \$'000	2025–26 Estimate \$'000
<b>DEPARTMENTAL</b>		
Prior year appropriation available	13,549	13,549
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Departmental appropriation	41,943	42,768
s74 retained revenue receipts <sup>(b)</sup>	1,986	1,986
Departmental Capital Budget <sup>(c)</sup>	840	491
Other services <sup>(d)</sup>		
Equity injection	-	-
<b>Total departmental annual appropriations</b>	<b>44,769</b>	<b>45,245</b>
<b>Total departmental resourcing</b>	<b>58,318</b>	<b>58,794</b>
<b>ADMINISTERED</b>		
Prior year appropriation available	-	-
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Outcome 1	4,684	4,746
Other services <sup>(d)</sup>		
Administered assets and liabilities	-	-
<b>Total administered annual appropriations</b>	<b>4,684</b>	<b>4,746</b>
<b>Total administered resourcing</b>	<b>4,684</b>	<b>4,746</b>
<b>Total resourcing for Sport Integrity Australia</b>	<b>63,002</b>	<b>63,540</b>
	<b>2024–25</b>	<b>2025–26</b>
<b>Average staffing level (number)</b>	178	178

All figures are GST exclusive.

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

<sup>(b)</sup> Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

<sup>(c)</sup> Departmental Capital Budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 within this chapter for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

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



### 1.3 Budget measures

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

**Table 1.2: Sport Integrity Australia 2025–26 Budget measures**

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

		2024–25	2025–26	2026–27	2027–28	2028–29
Program		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Savings from External Labour – further extension <sup>(a)</sup></b>						
Sport Integrity Australia						
Departmental payments	1.1	-		-	-	(642)
<b>Total payments</b>		-		-	-	<b>(642)</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> Sport Integrity Australia is not the lead entity for this measure. Sport Integrity Australia 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 Sport Integrity Australia can be found at: [www.sportintegrity.gov.au/about-us/who-we-are/corporate-plan](http://www.sportintegrity.gov.au/about-us/who-we-are/corporate-plan)

The most recent Annual Performance Statements can be found at: [www.sportintegrity.gov.au/about-us/who-we-are/annual-reports](http://www.sportintegrity.gov.au/about-us/who-we-are/annual-reports)

### 2.1 Budgeted expenses and performance for Outcome 1

#### Outcome 1

Protection of the integrity of Australian sport and the health and welfare of those who participate in sport through the coordination of a national approach to all sports integrity matters.

#### Program contributing to Outcome 1

##### Program 1.1: Sport Integrity

**Linked programs**

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Attorney-General's Department</b>
<b>Program 1.1: Attorney-General's Department Operating Expenses – Legal Services and Families</b> Through the National Office for Child Safety, the Attorney-General's Department contributes to the safeguarding of children in sport.
<b>Australian Sports Commission (ASC)<sup>3</sup></b>
<b>Program 1.1: Australian Sports Commission</b> ASC contributes to the collaborative effort to protect the integrity of Australian sport. The ASC provides targeted support and advice to sporting organisations in a range of areas including governance, codes of behaviour, inclusion, sports science and sports medicine.
<b>Department of Health and Aged Care</b>
<b>Program 4.1: Sport and Physical Activity</b> The Department of Health and Aged Care contributes to the collaborative effort to protect the integrity of Australian sport.
<b>Department of Industry, Science and Resources</b>
<b>Program 1.2: Investing in science and technology</b> Through the National Measurement Institute, the Department of Industry, Science and Resources provides sample testing services and research to support Sport Integrity Australia's anti-doping program.

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<sup>3</sup> Refer to the ASC chapter in these Portfolio Budget Statements (PB 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
<b>Program 1.1: Sport Integrity</b>					
Administered expenses					
Ordinary annual services <sup>(a)</sup>	4,684	4,746	4,869	5,314	5,382
Departmental expenses					
Departmental appropriation <sup>(b)</sup>	42,960	43,785	25,134	25,162	24,828
Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	8,375	8,712	1,021	1,021	1,021
Operating deficit (surplus)	969	969	969	969	969
<b>Total for Program 1.1</b>	<b>56,988</b>	<b>58,212</b>	<b>31,993</b>	<b>32,466</b>	<b>32,200</b>
<b>Total expenses for Outcome 1</b>	<b>56,988</b>	<b>58,212</b>	<b>31,993</b>	<b>32,466</b>	<b>32,200</b>

	2024–25	2025–26
<b>Average staffing level (number)</b>	178	178

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

<sup>(b)</sup> Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1), Supply Bill (No. 1)' and 'Revenue from independent sources (s74)'.  
<sup>(c)</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**

<b>Outcome 1</b>	
Protection of the integrity of Australian sport and the health and welfare of those who participate in sport through the coordination of a national approach to all sports integrity matters.	
<b>Program 1.1: Sport Integrity</b>	
Promote community confidence in sport by preventing and addressing threats <sup>4</sup> to sports integrity <sup>5</sup> and the health and welfare of those who participate in sport through the coordination of a national approach to matters relating to sports integrity in Australia.	
<b>Key Activities</b>	<ol style="list-style-type: none"> <li>1. Promote positive conduct in Australian sport.</li> <li>2. Address threats to the integrity of Australian sport.</li> <li>3. Protect the health and welfare of participants in Australian sport.</li> </ol>

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<sup>4</sup> Threats to sports integrity include: the manipulation of sporting competitions, the use of drugs or doping methods in sport, the abuse of children and other persons in a sporting environment, and the failure to protect members of sporting organisations, and other persons in a sporting environment, from bullying, intimidation, discrimination or harassment.

<sup>5</sup> Sports integrity means the manifestation of the ethics and values that promote community confidence in sport.

<b>Program 1.1: Sport Integrity</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	1. Australians involved in sport understand, model and promote positive behaviours.	1.1: Deliver the positive behaviours in sport survey and establish baselines for survey data. 1.2: 95,000 education program completions. <sup>6</sup> <b>1.1 &amp; 1.2 on track.</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	1.1: To be published in the 2025–29 Corporate Plan once baseline established from positive behaviours in sport survey. 1.2: 104,000 education program completions. <sup>7</sup>
Forward Estimates 2026–29	As per 2025–26.	<b>2026–27</b> 1.1: As per 2025–26. 1.2: 113,000 education program completions. <sup>8</sup> <b>2027–28</b> 1.1: As per 2025–26. 1.2: 122,000 education program completions. <sup>9</sup> <b>2028–29</b> 1.1: As per 2025–26. 1.2: 131,000 education program completions. <sup>10</sup>

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<sup>6</sup> Includes online completions and attendance at education sessions and public webinars.

<sup>7</sup> Ibid.

<sup>8</sup> Ibid.

<sup>9</sup> Ibid.

<sup>10</sup> Ibid.

<b>Program 1.1: Sport Integrity</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	2. Sporting activities in Australia are fair and honest.	2.1a: 100% of Australian Sports Commission (ASC) recognised sports have their progress against the integrity policy implementation guide reviewed and assessed. 2.1b: 100% of ASC recognised sports are compliant with anti-doping policy requirements. <b>2.1 on track.</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	2.1: As per 2024–25.
Forward Estimates 2026–29	As per 2025–26.	<b>2026–27</b> 2.1: As per 2025–26. <b>2027–28</b> 2.1: As per 2025–26. <b>2028–29</b> 2.1: As per 2025–26.

<b>Program 1.1: Sport Integrity</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	3. Integrity threats in Australian sport are addressed.	3.1: Publish 15 intelligence products. <b>3.1 on track.</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	3.1: Publish 20 intelligence products.
Forward Estimates 2026–29	As per 2025–26.	<b>2025–26</b> 3.1: As per 2025–26. <b>2026–27</b> 3.1: As per 2025–26. <b>2027–28</b> 3.1: As per 2025–26.

<b>Program 1.1: Sport Integrity</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2024–25	4. A safe environment for all participants in sport.	4.1: Increasing percentage of National Sporting Organisations/National Sporting Organisations for People with Disability capable of implementing a safe sporting environment for their participants. Percentage to be determined once baseline established. 4.2: Establish measurement baseline for Children's Perception of Safety in Sport survey data. <b>4.1 on track.</b> <b>4.2 on track.</b>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2025–26	As per 2024–25.	4.1: To be determined. Refer to 2025–29 Corporate Plan. 4.2: To be published in the 2025–29 Corporate Plan once baseline established from Children's Perception of Safety in Sport survey.
Forward Estimates 2026–29	As per 2025–26.	<b>2025–26</b> 4.1: As per 2025–26 4.2: As per 2025–26. <b>2026–27</b> 4.1: As per 2025–26 4.2: As per 2025–26. <b>2027–28</b> 4.1: As per 2025–26 4.2: 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 Sport Integrity Australia.

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

### Departmental Resources

#### Comprehensive Income Statement

The Government provided \$35 million in operating funding over 5 years from 1 January 2024, with ongoing funding of \$8.0 million per annum from 2027–28, to expand Sport Integrity Australia’s remit to address the threats of bullying, harassment, racism, discrimination, violence and sexual misconduct and provide a system that supports wide reaching cultural change within sport.

A further \$37 million in operating funding was provided over 2 years from 1 July 2024, to support the continuation of Sport Integrity Australia’s existing programs and services enabling Sport Integrity Australia to deliver critical functions which underpin the agency’s anti-doping and integrity remit across all levels of Australian sport.

For the 2025–26 Budget year and the forward estimates, Sport Integrity Australia is budgeting for an approved operating deficit of \$1 million, representing unfunded depreciation.

Departmental operating revenue for 2025–26 is estimated at \$53 million. It comprises appropriation funding for ordinary annual services of \$43 million, own source income of \$2 million derived primarily from the provision of sample collection services, and \$8 million in resources received free of charge from the National Measurement Institute for sample analysis services and the Australian National Audit Office for auditing services.

Administered annual appropriation funding for the Sport Integrity Program in 2025–26 is estimated at \$5 million, with expenditure estimated at \$5 million.

#### Balance Sheet

The Government provided \$1 million in capital funding over 2 years from 1 July 2024 to implement and enhance systems that underpin triage, assessment, review, investigation and intelligence activities.

Total assets for 2025–26 are estimated at \$27 million, comprising \$15 million in cash and receivables, and \$12 million in non-financial assets. Total liabilities are estimated at \$15 million, with the primary liabilities accrued being employee entitlements of \$6 million and property lease liabilities of \$6 million.

Total equity is budgeted to be \$12 million at the end of 2025–26.

### 3.2. Budgeted financial statements tables

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

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	29,037	29,529	15,699	16,148	16,148
Supplier expenses	21,430	22,100	9,588	9,167	8,833
Depreciation and amortisation	1,752	1,752	1,752	1,752	1,752
Interest on RoU	85	85	85	85	85
<b>Total expenses</b>	<b>52,304</b>	<b>53,466</b>	<b>27,124</b>	<b>27,152</b>	<b>26,818</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	1,800	1,800	1,800	1,800	1,800
Other revenue	186	186	186	186	186
<b>Total revenue</b>	<b>1,986</b>	<b>1,986</b>	<b>1,986</b>	<b>1,986</b>	<b>1,986</b>
<b>Gains</b>					
Resources received free of charge	7,406	7,743	52	52	52
<b>Total gains</b>	<b>7,406</b>	<b>7,743</b>	<b>52</b>	<b>52</b>	<b>52</b>
<b>Total own-source income</b>	<b>9,392</b>	<b>9,729</b>	<b>2,038</b>	<b>2,038</b>	<b>2,038</b>
<b>Net cost of (contribution by) services</b>	<b>42,912</b>	<b>43,737</b>	<b>25,086</b>	<b>25,114</b>	<b>24,780</b>
Revenue from Government	41,943	42,768	24,117	24,145	23,811
<b>Surplus (deficit)</b>	<b>(969)</b>	<b>(969)</b>	<b>(969)</b>	<b>(969)</b>	<b>(969)</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(969)</b>	<b>(969)</b>	<b>(969)</b>	<b>(969)</b>	<b>(969)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income attributable to the Australian Government</b>	<b>(969)</b>	<b>(969)</b>	<b>(969)</b>	<b>(969)</b>	<b>(969)</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>(969)</b>	<b>(969)</b>	<b>(969)</b>	<b>(969)</b>	<b>(969)</b>
plus non-appropriated expenses					
depreciation and amortisation expenses	969	969	969	969	969
plus depreciation and amortisation expenses for RoU	783	783	783	783	783
less lease principal repayments	(783)	(783)	(783)	(783)	(783)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>-</b>	<b>-</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	4,923	4,923	4,923	4,923	4,923
Receivables	10,255	10,255	10,255	10,255	10,255
<b>Total financial assets</b>	<b>15,178</b>	<b>15,178</b>	<b>15,178</b>	<b>15,178</b>	<b>15,178</b>
<b>Non-financial assets</b>					
Land and buildings	9,807	8,358	6,909	5,460	4,011
Property, plant and equipment	1,003	1,165	1,332	1,502	1,676
Intangibles	1,303	1,329	1,155	981	807
Inventories	219	219	219	219	219
Other	513	513	513	513	513
<b>Total non-financial assets</b>	<b>12,845</b>	<b>11,584</b>	<b>10,128</b>	<b>8,675</b>	<b>7,226</b>
<b>Total assets</b>	<b>28,023</b>	<b>26,762</b>	<b>25,306</b>	<b>23,853</b>	<b>22,404</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	2,186	2,186	2,186	2,186	2,186
Employee payables	1,106	1,106	1,106	1,106	1,106
<b>Total payables</b>	<b>3,292</b>	<b>3,292</b>	<b>3,292</b>	<b>3,292</b>	<b>3,292</b>
<b>Interest bearing liabilities</b>					
Leases	6,382	5,599	4,816	4,033	3,250
<b>Total interest bearing liabilities</b>	<b>6,382</b>	<b>5,599</b>	<b>4,816</b>	<b>4,033</b>	<b>3,250</b>
<b>Provisions</b>					
Employees	6,025	6,025	6,025	6,025	6,025
<b>Total provisions</b>	<b>6,025</b>	<b>6,025</b>	<b>6,025</b>	<b>6,025</b>	<b>6,025</b>
<b>Total liabilities</b>	<b>15,699</b>	<b>14,916</b>	<b>14,133</b>	<b>13,350</b>	<b>12,567</b>
<b>Net Assets</b>	<b>12,324</b>	<b>11,846</b>	<b>11,173</b>	<b>10,503</b>	<b>9,837</b>
<b>EQUITY</b>					
Contributed equity	10,524	11,015	11,311	11,610	11,913
Reserves	1,393	1,393	1,393	1,393	1,393
Retained surpluses or (accumulated deficits)	407	(562)	(1,531)	(2,500)	(3,469)
<b>Total equity</b>	<b>12,324</b>	<b>11,846</b>	<b>11,173</b>	<b>10,503</b>	<b>9,837</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	407	1,393	10,524	<b>12,324</b>
Surplus (deficit) for the period	(969)	-	-	<b>(969)</b>
Capital budget - Bill 1 (DCB)	-	-	491	<b>491</b>
Equity injections - Bill 2	-	-	-	-
<b>Estimated closing balance as at 30 June 2026</b>	<b>(562)</b>	<b>1,393</b>	<b>11,015</b>	<b>11,846</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	1,986	1,986	1,986	1,986	1,986
Appropriations	41,943	42,768	24,117	24,145	23,811
Net GST received	612	612	612	612	612
<b>Total cash received</b>	<b>44,541</b>	<b>45,366</b>	<b>26,715</b>	<b>26,743</b>	<b>26,409</b>
<b>Cash used</b>					
Employees	29,037	29,529	15,699	16,148	16,148
Suppliers	14,636	14,969	10,148	9,727	9,393
Interest payments on lease liability	85	85	85	85	85
<b>Total cash used</b>	<b>43,758</b>	<b>44,583</b>	<b>25,932</b>	<b>25,960</b>	<b>25,626</b>
<b>Net cash from (or used by) operating activities</b>	<b>783</b>	<b>783</b>	<b>783</b>	<b>783</b>	<b>783</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	840	491	296	299	303
<b>Total cash used</b>	<b>840</b>	<b>491</b>	<b>296</b>	<b>299</b>	<b>303</b>
<b>Net cash from (or used by) investing activities</b>	<b>(840)</b>	<b>(491)</b>	<b>(296)</b>	<b>(299)</b>	<b>(303)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital budget - Bill 1 (DCB)	840	491	296	299	303
<b>Total cash received</b>	<b>840</b>	<b>491</b>	<b>296</b>	<b>299</b>	<b>303</b>
<b>Cash used</b>					
Lease principal repayments	783	783	783	783	783
<b>Total cash used</b>	<b>783</b>	<b>783</b>	<b>783</b>	<b>783</b>	<b>783</b>
<b>Net cash from (or used by) financing activities</b>	<b>57</b>	<b>(292)</b>	<b>(487)</b>	<b>(484)</b>	<b>(480)</b>
<b>Net increase (or decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	4,923	4,923	4,923	4,923	4,923
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>4,923</b>	<b>4,923</b>	<b>4,923</b>	<b>4,923</b>	<b>4,923</b>

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
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	840	491	296	299	303
Equity injections - Bill 2	-	-	-	-	-
<b>Total capital appropriations</b>	<b>840</b>	<b>491</b>	<b>296</b>	<b>299</b>	<b>303</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	840	491	296	299	303
<b>Total items</b>	<b>840</b>	<b>491</b>	<b>296</b>	<b>299</b>	<b>303</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations - equity injection <sup>(a)</sup>	-	-	-	-	-
Funded by capital appropriation - DCB <sup>(b)</sup>	840	491	296	299	303
Funded internally from departmental resources	-	-	-	-	-
<b>Total acquisitions of non-financial assets</b>	<b>840</b>	<b>491</b>	<b>296</b>	<b>299</b>	<b>303</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	840	491	296	299	303
<b>Total cash used to acquire assets</b>	<b>840</b>	<b>491</b>	<b>296</b>	<b>299</b>	<b>303</b>

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

<sup>(b)</sup> 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
<b>As at 1 July 2025</b>				
Gross book value	5,939	1,459	3,864	11,262
Gross book value - RoU	9,726	-	-	9,726
Accumulated depreciation/amortisation and impairment	(1,750)	(456)	(2,561)	(4,767)
Accumulated depreciation/amortisation and impairment - RoU	(4,108)	-	-	(4,108)
<b>Opening net book balance</b>	<b>9,807</b>	<b>1,003</b>	<b>1,303</b>	<b>12,113</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services	-	291	200	491
By purchase - RoU	-	-	-	-
<b>Total additions</b>	<b>-</b>	<b>291</b>	<b>200</b>	<b>491</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(666)	(129)	(174)	(969)
Depreciation/amortisation expense - RoU	(783)	-	-	(783)
<b>Total other movements</b>	<b>(1,449)</b>	<b>(129)</b>	<b>(174)</b>	<b>(1,752)</b>
<b>As at 30 June 2026</b>				
Gross book value	5,939	1,750	4,064	11,753
Gross book value - RoU	9,726	-	-	9,726
Accumulated depreciation/amortisation and impairment	(2,416)	(585)	(2,735)	(5,736)
Accumulated depreciation/amortisation and impairment - RoU	(4,891)	-	-	(4,891)
<b>Closing net book balance</b>	<b>8,358</b>	<b>1,165</b>	<b>1,329</b>	<b>10,852</b>

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
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Supplier expenses	4,684	4,746	4,869	5,314	5,382
<b>Total expenses administered on behalf of Government</b>	<b>4,684</b>	<b>4,746</b>	<b>4,869</b>	<b>5,314</b>	<b>5,382</b>

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
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	146	146	146	146	146
Receivables	51	51	51	51	51
<b>Total financial assets</b>	<b>197</b>	<b>197</b>	<b>197</b>	<b>197</b>	<b>197</b>
<b>Total assets administered on behalf of Government</b>	<b>197</b>	<b>197</b>	<b>197</b>	<b>197</b>	<b>197</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Payables</b>					
Suppliers	36	36	36	36	36
<b>Total payables</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>
<b>Total liabilities administered on behalf of Government</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash used</b>					
Suppliers	4,684	4,746	4,869	5,314	5,382
<b>Total cash used</b>	<b>4,684</b>	<b>4,746</b>	<b>4,869</b>	<b>5,314</b>	<b>5,382</b>
<b>Net cash from (or used by) operating activities</b>	<b>(4,684)</b>	<b>(4,746)</b>	<b>(4,869)</b>	<b>(5,314)</b>	<b>(5,382)</b>
<b>Net increase (or decrease) in cash held</b>	<b>(4,684)</b>	<b>(4,746)</b>	<b>(4,869)</b>	<b>(5,314)</b>	<b>(5,382)</b>
Cash at beginning of reporting period	146	146	146	146	146
Cash from the OPA for:					
- appropriations	4,684	4,746	4,869	5,314	5,382
Cash to the OPA	-	-	-	-	-
<b>Cash at end of reporting period</b>	<b>146</b>	<b>146</b>	<b>146</b>	<b>146</b>	<b>146</b>

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account



## Portfolio glossary

<b>Accrual accounting</b>	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
<b>Accumulated depreciation</b>	The aggregate depreciation recorded for a particular depreciating asset.
<b>Additional Estimates</b>	The Additional Estimates process updates estimates from the previous Budget update.
<b>Additional Estimates Bills or Acts</b>	Where amounts appropriated in the annual appropriation acts at Budget time are insufficient, Parliament may appropriate more funds to Portfolios through the Additional Estimates Acts. These are Appropriation Bills (No. 3) and (No. 4), and a separate Bill for Parliamentary Departments (Appropriations (Parliamentary Departments) Bill (No.2)). These Bills are introduced into the Parliament sometime after the Budget Bills.
<b>Administered items</b>	Expenses, revenues, assets or liabilities managed by entities on behalf of the Australian Government. Entities do not control administered items. Administered items include grants, subsidies and benefits (for example, funding for the Pharmaceutical Benefits Scheme).
<b>Annotated appropriation</b>	A form of appropriation that allows an entity access to certain money it receives in payment of services. The nature and extent of the amount to be appropriated are specified in Rules under section 74 of the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act).
<b>Annual appropriation</b>	Two Appropriation Bills are introduced into Parliament in March and comprise the Budget. Further Bills are introduced later in the financial year as part of the Additional Estimates process. Parliamentary Departments have their own appropriations.
<b>Appropriation</b>	The amount of public moneys authorised by Parliament for expenditure from the Consolidated Revenue Fund. Appropriations authorise expenditure by the Australian Government for particular purposes.
<b>ASL (Average Staffing Levels)</b>	The average number of employees receiving salary/wages (or compensation in lieu of salary/wages) over a financial year, with adjustments for casual and part-time employees to show the full-time equivalent.

<b>Assets</b>	Future economic benefits controlled by an entity as a result of past transactions or past events.
<b>Available appropriation</b>	Available appropriation is used to allow a comparison of the current year’s appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down and is equal to: Budget appropriation + Additional Estimates appropriation + Advance to the Finance Minister (AFM) -Savings - Rephasings - Other Reductions +/- receipts under section 74 of the PGPA Act.
<b>Budget measure</b>	A decision by Cabinet or Ministers in the Budget process that has resulted in a change in expenditure in the current year and/or the forward years. See also cross-Portfolio Budget measure.
<b>Budget Paper 1</b>	Budget Strategy and Outlook. Provides information and analysis on whole of government expenditure and revenue.
<b>Budget Paper 2</b>	Budget Measures. Provides a description of each Budget measure by Portfolio.
<b>Budget Paper 3</b>	Australia’s Federal Relations. Provides information and analysis on federal funding provided to the states and territories.
<b>Budget Paper 4</b>	Entity Resourcing. Details total resourcing available to agencies.
<b>Capital Budget Statement</b>	A statement of the entity’s estimated capital funding through <i>Appropriation Act (No. 1)</i> Departmental Capital Budget funding or <i>Appropriation Act (No. 2)</i> equity injection funding and the entity’s estimated expenditures on non-financial assets.
<b>Capital expenditure</b>	Expenditure by an entity on non-financial assets, for example purchasing a building.
<b>COVID-19</b>	Coronavirus disease 2019. An illness caused by the SARS-CoV-2 virus that was first identified in December 2019. Formerly known as 2019-nCoV.
<b>Cross-Portfolio Budget measure</b>	This is a Budget measure which affects outcomes administered in a number of Portfolios.
<b>Departmental Capital Budget (DCB)</b>	Departmental Capital Budget funding appropriated to non-corporate PGPA Act entities through their <i>Appropriation Act (No. 1)</i> departmental appropriation, for the ongoing replacement of departmental assets which cost less than \$10 million.

<b>Departmental items</b>	Assets, liabilities, revenues and expenses that are controlled by the entity in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by entities in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
<b>Depreciation and Amortisation</b>	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
<b>Efficiency dividend</b>	An annual deduction of a percentage of running costs from an entity's budget, which acts as both an incentive to efficiency and a quantification of some of the efficiency gains made by an entity in the previous year.
<b>Equity or net assets</b>	Residual interest in the assets of an entity after deduction of its liabilities.
<b>Expense</b>	The value of resources consumed or lost during the reporting period.
<b>Fair value</b>	Fair values are prices in arm's length transactions between willing buyers and sellers in an active market.
<b>Forward estimates</b>	A system of rolling 3 year financial estimates. After the Budget is passed, the first year of the forward estimates becomes the base for next year's Budget bid, and another out year is added to the forward estimates.
<b>Historical cost</b>	The original cost of acquisition of an asset, including any costs associated with acquisition. Under AASB 116, Property, Plant and Equipment are required to be reported initially at the cost of acquisition (historical cost). The Australian Government's financial reporting requirements issued under the Finance Minister's Orders require the revaluation of noncurrent assets with sufficient regularity to ensure that the carrying amount of assets does not differ materially from fair value as at reporting date.
<b>Liabilities</b>	Future sacrifices of economic benefits that an entity is presently obliged to make to other entities as a result of past transactions or other past events.
<b>Mid-Year Economic and Fiscal Outlook (MYEFO)</b>	The MYEFO updates the economic and fiscal outlook from the previous Budget and takes account of all decisions made since the release of the Budget that affect expenses and revenue, and hence revises the Budget aggregates.
<b>Operating result</b>	Equals income less expenses.

<b>Outcomes</b>	Outcomes are the results of events, actions or circumstances, including the impact of the Australian Government on the Australian community. Outcomes may be linked with both the outputs of entities using the departmental expenses under their control, and with the administered expenses which entities manage on behalf of the Australian Government. Planned outcomes represent the changes desired by government. The achievement of actual outcomes is assessed and reported in the Annual Report.
<b>Performance measure</b>	Used to measure entity effectiveness in achieving the Government's outcomes. Performance measures must be measurable and may be qualitative or quantitative. Performance measures in the Portfolio Budget Statements are reported in the Annual Performance Statements, published in the Annual Report, for the same year.
<b>PGPA Act</b>	<i>Public Governance, Performance and Accountability Act 2013.</i> An Act about the governance, performance and accountability of, and the use and management of, public resources by the Commonwealth, Commonwealth entities and Commonwealth companies, and for related purposes.
<b>Portfolio Budget Statements</b>	Budget Related Paper prepared by Portfolios detailing Budget initiatives and explanations of appropriations in terms of outcomes and programs.
<b>Price parameter adjustment</b>	Expenses are indexed by a price parameter for anticipated increases in costs over the estimates period. Changes in indexation are annotated to each outcome as 'Price parameter adjustment' or 'Application of indexation parameters'.
<b>Program/ Programme</b>	Commonwealth programs deliver benefits, services or transfer payments to individuals, industry/business or the community as a whole, and are the primary vehicles for government entities to achieve the intended results of their outcome statements. Commencing from the 2009–10 Budget, entities are required to report to Parliament by program.
<b>Revenue</b>	Total value of resources earned or received during the reporting period.
<b>Right-of-Use Asset</b>	An asset that represents a lessee's right to use an underlying asset for the lease term.
<b>Special account</b>	A special account is an appropriation mechanism that notionally sets aside an amount within the Consolidated Revenue Fund (CRF) to be expended for specific purposes. The amount of appropriation that may be drawn from the CRF by means of a special account is limited to the balance of each special account. Special accounts are not bank accounts.



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	<p>However, amounts forming the balance of a special account may be held in the Official Public Account, an entity official bank account, or by an outsider authorised in a manner consistent with the PGPA Act.</p>
<b>Special appropriation</b>	<p>Special appropriations are provisions within an Act, other than the annual appropriation Acts, which authorise expenditure for particular purposes. Special appropriations may state a maximum amount that is appropriated for the particular purpose or may specify the legislative criteria that will determine the amount to be paid.</p>
<b>Strategic Direction Statement</b>	<p>The Strategic Direction Statement explains the year ahead for the entity, focusing on the items of most importance, recognising the major Budget decisions affecting the entity, the major ongoing functions, new functions and significant partnership arrangements, as well as upcoming challenges in the years ahead.</p>

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