

**PORTFOLIO ADDITIONAL ESTIMATES
STATEMENTS 2025–26**

HEALTH, DISABILITY AND AGEING PORTFOLIO

EXPLANATIONS OF ADDITIONAL ESTIMATES 2025–26

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ISBN: 978-1-76007-459-3

Online ISBN: 978-1-76007-460-9

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MINISTER

**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 Portfolio Additional Estimates Statements in support of the 2025–26 Additional Estimates for the Health, Disability and Ageing Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

I present these statements by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely

Minister Mark Butler

Abbreviations and conventions

The following notations 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nfp	not for publication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

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 in the Department of Health, Disability and Ageing on (02) 5132 4495.

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

**User guide
to the
Portfolio Additional
Estimates Statements**

User guide

The purpose of the 2025–26 Portfolio Additional Estimates Statements (PAES), like that of the 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. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2025–2026. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.

Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

Section 1: Entity overview and resources This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.

Section 2: Revisions to outcomes and planned performance This section details **changes** to Government outcomes and/or **changes** to the planned performance of entity programs.

Section 3: Special account flows and budgeted financial statements This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.

Portfolio glossary

Explains key terms relevant to the Portfolio.

Index (Optional)

Alphabetical guide to the Statements

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Portfolio overview

Health, Disability and Ageing Portfolio overview

The Health, Disability and Ageing Portfolio includes the Department of Health, Disability and Ageing, 18 Portfolio entities and 5 statutory office holders. These entities help us deliver the Australian Government's health, disability and aged care policies and programs.

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

The Health, Disability and Ageing Portfolio works towards achieving better health and wellbeing for all Australians, now and for future generations.

The following changes have occurred with the Health, Disability and Ageing Portfolio from that included in the Portfolio Budget Statements 2025–26.

Ministerial Changes

On 13 May 2025, the Prime Minister announced changes to the Ministry:

- The Hon Mark Butler MP was appointed as the Minister for Health and Ageing and Minister for Disability and the National Disability Insurance Scheme.
- Senator the Hon Jenny McAllister was appointed as the Minister for the National Disability Insurance Scheme.
- The Hon Sam Rae MP was appointed as the Minister for Aged Care and Seniors.
- The Hon Rebecca White MP was appointed as the Assistant Minister for Health and Aged Care, Assistant Minister for Indigenous Health and Assistant Minister for Women.
- Mr Dan Repacholi MP was appointed as the Special Envoy for Men's Health.

Health, Disability and Ageing Portfolio Changes

The Administrative Arrangement Orders (AAOs) amended on both 13 May and 26 June 2025 reflected the following changes:

- the Department of Health and Aged Care was renamed as the Department of Health, Disability and Ageing (the department)
- the National Disability Insurance Scheme and Foundational Supports transferred from the Social Services Portfolio to the Health, Disability and Ageing Portfolio
- policy and services for people with disability transferred from the Social Services Portfolio to the Health, Disability and Ageing Portfolio
- the NDIS Quality and Safeguards Commission, National Disability Insurance Agency and Australian Hearing Services (Hearing Australia) transferred to the Health, Disability and Ageing Portfolio from the Social Services Portfolio
- sport and recreation policy and functions transferred from the Health, Disability and Ageing Portfolio to the Infrastructure, Transport, Regional Development, Communications, Sport and the Arts Portfolio

- the National Sports Tribunal, Australian Sports Commission, Sport Integrity Australia and Australian Sports Foundation Limited transferred from the Health Disability and Ageing Portfolio to the Infrastructure, Transport, Regional Development, Communications, Sport and the Arts Portfolio.

Department of Health, Disability and Ageing Changes

2025–26 Health and Aged Care Portfolio Budget Statements	2025–26 Health, Disability and Ageing Portfolio Additional Estimates Statements
<p>Outcome 4: Sport and Physical Activity 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>Outcome 4: Disability and Carers Supporting the independence of people with disability and carers by providing targeted supports.</p>

Interim Australian Centre for Disease Control:

- The interim Australian Centre for Disease Control established 1 January 2024 within the department ceased operation on 31 December 2025. The independent Australian Centre for Disease Control was established on 1 January 2026 as a non-corporate Commonwealth entity.

Portfolio Entity Changes

Aged Care Complaints Commissioner:

- Ms Treasure Jennings was appointed as the new Aged Care Complaints Commissioner on 1 November 2025.

Australian Centre for Disease Control:

- Following lessons learned from the COVID-19 pandemic and subsequent reviews, the Australian Government established the Australian Centre for Disease Control (CDC) to strengthen Australia's national capability to prevent, detect and respond to communicable disease threats. The CDC was established on 1 January 2026 as a statutory non-corporate Commonwealth entity under the *Australian Centre for Disease Control Act 2025*. The Act sets out the CDC's functions, powers and governance arrangements, including its role in providing independent, evidence-informed advice on public health matters. The CDC's initial priorities will focus on communicable diseases, pandemic preparedness, environmental health, and occupational respiratory diseases. Progressive expansion into non-communicable disease and chronic conditions will be considered following an independent review of funding and operations in 2028.

Overview of additional estimates sought for the portfolio

Additional estimates are being sought for:

- Department of Health, Disability and Ageing
- Aged Care Quality and Safety Commission
- Australian Centre for Disease Control
- Australian Digital Health Agency
- Cancer Australia
- National Blood Authority
- National Disability Insurance Agency
- NDIS Quality and Safeguards Commission
- National Health Funding Body
- National Health and Medical Research Council
- Office of the Inspector-General of Aged Care
- Professional Services Review.

Explanations of the additional estimates for these entities are detailed in their respective sections of the PAES.

Entities which are not required to prepare a PAES will report changes in their resources since the 2025–26 Budget at their next Budget update.

Portfolio structure

Minister and Portfolio responsibilities, and a list of the 18 Portfolio entities and 5 statutory office holders currently within the Health, Disability and Ageing Portfolio, can be found in Figure 1: Health, Disability and Ageing Portfolio structure and outcomes

A full outline of the department's portfolio overview can be found in the 2025–26 *Health and Aged Care Portfolio Budget Statements*.

Figure 1: Health, Disability and Ageing Portfolio structure and outcomes

<p>Minister for Health and Ageing Minister for Disability and the National Disability Insurance The Hon Mark Butler MP</p> <p>Portfolio responsibilities: Department of Health, Disability and Ageing: Outcomes: 1, 2, 3 and 4. Entities: Australian Centre for Disease Control, ACSQHC, Australian Digital Health Agency, AIHW, Cancer Australia, IHACPA, NHFB, NHMRC, PSR.</p>
<p>Minister for the National Disability Insurance Scheme Senator the Hon Jenny McAllister</p> <p>Portfolio responsibilities: Department of Health, Disability and Ageing: Outcome: 4. Entities: NDIA, NDIS Quality and Safeguards Commission, Hearing Australia.</p>
<p>Minister for Aged Care and Seniors The Hon Sam Rae MP</p> <p>Portfolio responsibilities: Department of Health, Disability and Ageing: Outcome: 3. Entities: ACQSC, OIGAC. Statutory Office Holders: Aged Care Quality and Safety Commissioner, Aged Care Complaints Commissioner.</p>
<p>Assistant Minister for Mental Health and Suicide Prevention Assistant Minister for Rural and Regional Health The Hon Emma McBride MP</p> <p>Portfolio responsibilities: Department of Health, Disability and Ageing: Outcome: 1. Statutory Office Holder: Office of the National Rural Health Commissioner.</p>
<p>Assistant Minister for Health and Aged Care Assistant Minister for Indigenous Health Assistant Minister for Women The Hon Rebecca White MP</p> <p>Portfolio responsibilities: Department of Health, Disability and Ageing: Outcome: 1. Entities: ARPANSA, OTA, FSANZ, NBA. Statutory Office Holders: Australian Industrial Chemicals Introduction Scheme, Office of the Gene Technology Regulator.</p>
<p>Special Envoy for Men's Health Mr Dan Repacholi MP</p>

Table continues on next page

Figure 1: Health, Disability and Ageing Portfolio structure and outcomes (continued)

<p>Department of Health, Disability and Ageing Portfolio Secretary: Blair Comley PSM</p> <p>Outcome 1: 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>Outcome 2: 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.</p> <p>Outcome 3: Improved wellbeing for older people in Australia through targeted support, access to appropriate, high-quality care, and related information services.</p> <p>Outcome 4: Supporting the independence of people with disability and carers by providing targeted supports.</p>	
	<p>Aged Care Quality and Safety Commission Commissioner: Liz Hefren-Webb</p> <p>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.</p>
	<p>Australian Centre for Disease Control Director-General: Professor Zoe Wainer</p> <p>Outcome 1: Protect and promote the health of all Australians through nationally coordinated public health data and delivery of evidence-informed expert advice; and strategic program development and implementation; to detect, prepare for, prevent, and enable responses to public health threats and disease.</p>
	<p>Australian Commission on Safety and Quality in Health Care Chief Executive Officer: Conjoint Professor Anne Duggan</p> <p>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.</p>
	<p>Australian Digital Health Agency Chief Executive Officer: Amanda Cattermole PSM</p> <p>Outcome 1: To deliver national digital healthcare systems to enable and support improvement in health outcomes for Australians.</p>
	<p>Australian Hearing Services (Hearing Australia) Managing Director: Kim Terrell</p> <p>Mission: To provide world leading research and hearing services for the wellbeing of all Australians.</p>

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Figure 1: Health, Disability and Ageing Portfolio structure and outcomes (continued)

<p>Australian Institute of Health and Welfare Chief Executive Officer: Dr Zoran Bolevich</p> <p>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.</p>
<p>Australian Radiation Protection and Nuclear Safety Agency Chief Executive Officer: Dr Gillian Hirth AO</p> <p>Outcome 1: Protection of people and the environment through radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation.</p>
<p>Cancer Australia Chief Executive Officer: Professor Dorothy Keefe PSM MD</p> <p>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.</p>
<p>Food Standards Australia New Zealand Chief Executive Officer: Dr Sandra Cuthbert</p> <p>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.</p>
<p>Independent Health and Aged Care Pricing Authority Chief Executive Officer: Professor Michael Pervan</p> <p>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.</p>
<p>National Blood Authority Chief Executive Officer: Adjunct Professor Adriana Platona PSM</p> <p>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.</p>
<p>National Disability Insurance Agency Chief Executive Officer: Graeme Head AO</p> <p>Outcome 1: Improve the independence, and the social and economic participation, of eligible people with disability through the management of a financially sustainable National Disability Insurance Scheme with proper, efficient and effective use of resources.</p>

Table continues on next page

Figure 1: Health, Disability and Ageing Portfolio structure and outcomes (continued)

<p>National Health Funding Body Chief Executive Officer: Shannon White 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.</p>	
<p>National Health and Medical Research Council Chief Executive Officer: Professor Steve Wesselingh 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.</p>	
<p>NDIS Quality and Safeguards Commission Commissioner: Louise Glanville Outcome 1: Promote the delivery of quality supports and services to people with disability under the NDIS and other prescribed supports and services, including through nationally consistent and responsive regulation, policy development, advice and education.</p>	
<p>Office of the Inspector-General of Aged Care Inspector-General: Natalie Siegel-Brown Outcome 1: Provide independent oversight of the aged care system to drive accountability and positive change through reviews, recommendations, and reporting to Parliament.</p>	
<p>Australian Organ and Tissue Donation and Transplantation Authority (Organ and Tissue Authority) Chief Executive Officer: Lucinda Barry AM Outcome 1: Improved access to organ and tissue transplants, including through a nationally coordinated and consistent approach and system.</p>	
<p>Professional Services Review Director: Associate Professor Antonio Di Dio 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.</p>	

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Figure 1: Health, Disability and Ageing Portfolio structure and outcomes (continued)

Statutory Office Holders

Aged Care Complaints Commissioner Treasure Jennings
Aged Care Quality and Safety Commissioner Liz Hefren-Webb
Australian Industrial Chemicals Introduction Scheme Executive Director Graeme Barden
Office of the Gene Technology Regulator Dr Raj Bhula
Office of the National Rural Health Commissioner Professor Jenny May AM

Portfolio Resources

Table 1 shows, for those entities reporting in the Portfolio Additional Estimates Statements, the additional resources provided to the Portfolio in the 2025–26 Budget year, by entity.

Table 1: Additional Portfolio Resources 2025–26

	Appropriations			Receipts	Total
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special \$'000	\$'000	\$'000
DEPARTMENTAL					
Department of Health, Disability and Ageing	89,023	-	-	4,473	93,496
Aged Care Quality and Safety Commission	2,728	-	-	-	2,728
Australian Digital Health Agency ^(a)	6,086	-	-	-	6,086
Cancer Australia	-	-	-	2,784	2,784
National Blood Authority	300	-	-	73	373
National Disability Insurance Agency ^(a)	23,231	-	-	875,853	899,084
NDIS Quality and Safeguards Commission	8	-	-	-	8
National Health Funding Body	1,797	-	-	-	1,797
National Health and Medical Research Council	3,009	-	-	-	3,009
Office of the Inspector-General of Aged Care	4,421	-	-	-	4,421
Professional Services Review	105	-	-	-	105
Total departmental	130,708	-	-	883,183	1,013,891
ADMINISTERED					
Department of Health, Disability and Ageing	1,476,652	-	852,430	3,037,301	5,366,383
Cancer Australia	1,180	-	-	-	1,180
National Blood Authority	-	-	-	921	921
Total administered	1,477,832	-	852,430	3,038,222	5,368,484
less non-appropriation funding transfers to Corporate entities	-	-	-	(880,485)	-
Total Portfolio	1,608,540	-	852,430	3,040,920	6,382,375

All figures are GST exclusive.

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

Entity additional estimates statements

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Department of Health, Disability and Ageing

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Department of Health, Disability and Ageing (the department) develops and delivers evidence-based policy, well-targeted programs, and best practice regulation to achieve better health and wellbeing for all Australians, now and for future generations. The department supports the government to lead and steward the health, disability and aged care systems through high-quality advice.

Four strategic priorities guide the department's work to deliver the greatest impact to all Australians:

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

Following the formation of the 48th Parliament of Australia, responsibility for policy and services for people with a disability was moved to the department. The department took responsibility for the National Disability Insurance Scheme and Foundational Supports. The change will enhance the coordination and integration of health, disability and aged care services and build a more connected care economy. The sport and recreation function was moved out of the department under the machinery of government changes.

New investments since the 2025–26 Budget will fund government commitments and maintain delivery of core programs and critical services across the portfolio. Key investments fund the delivery of 1800MEDICARE; provide affordable mental health services supported by Medicare and build the mental health workforce. The government will also fund the listing of new medicines on the Pharmaceutical Benefits Scheme (PBS) and continue to support the delivery of aged care and disability care reform.

Strengthening Medicare

Affordable access to health care services is essential to ensure Australians do not defer vital care due to cost. The 2025–26 Budget saw the government make significant investments to improve access to affordable care through expanded bulk billing arrangements and Medicare Urgent Care Clinics (Medicare UCCs). Investments made since the 2025–26 Budget continue the government's agenda to strengthen Medicare through long-term reform and delivery of affordable, high quality primary care for all Australians, whenever they need it. Investments include:

- \$219.8 million over 4 years from 2025–26 to provide a free national 24/7 health advice line, '1800MEDICARE' to provide urgent telehealth general practitioner services from 1 January 2026.
- \$12.8 million over 3 years from 2025–26 to support Medicare UCCs to reduce pressure on hospital emergency departments and improve access for urgent, but not life-threatening, care.

- \$8.4 million in 2025–26 in additional funding for 12 Medicare UCCs with high patient through put to increase the capacity of the clinics to treat more patients.

An investment of \$118.1 million will ensure the Medicare Benefits Schedule (MBS) continues to meet clinical standards and patient needs. This includes funding to simplify the assignment of Medicare benefits and support the continuous review of MBS items. Amendments will be made to the MBS to introduce new items for eligible Medicare providers that provide in-person support to a MyMedicare registered patient during a GP video consultation, for the treatment of chronic sialorrhea and to amend the descriptions of selected electrocardiogram items.

The government will contribute towards the expansion and upgrades of hospital and local primary care infrastructure. These investments improve the suitability of existing facilities, deliver new capacity and strengthen health service delivery. Investments include:

- \$80.0 million over 4 years from 2025–26 to the New South Wales Government to expand the Emergency Department at Fairfield Hospital.
- \$14.0 million over 2 years from 2025–26 to support a new West Brisbane Health and Housing Clinic to provide a wide range of walk-in health services for people with complex service needs including people experiencing homelessness.
- \$10.1 million over 2 years from 2025–26 to deliver a new Smithton Health Hub, which would co-locate allied health services and general practice to improve access to chronic disease management and maintain the medical workforce for the local region.
- \$10.1 million in 2025–26 to assist CareFlight to purchase a second-hand King Air B250 fixed-wing aircraft for aeromedical emergency retrievals in the Top End region of the Northern Territory. This would ensure that the most remote parts of the country have access to emergency medical care.
- \$8.1 million over 2 years from 2025–26 to contribute to the building of the Burnie Health Hub, which would host a wide range of health services including a general practice, pharmacy, women's health, imaging, pathology, and legal services.

The government will reprioritise \$175.8 million from the Frequent Hospital Users program into the expansion of other health programs.

Affordable access to medicines and vaccines

The 2025–26 Budget continued to address the cost pressures that create barriers to accessing health care, particularly medicines. Investments since the 2025–26 Budget continue to ensure that Australians have access to affordable medicines and vaccines through the PBS, Life Saving Drugs Program and National Immunisation Program (NIP). A communications campaign will raise awareness that patient co-contributions for the PBS medicines will cost no more than \$25 from 1 January 2026. Investments include:

- \$1.8 billion over 4 years from 2025–26 to fund new and amended listings on the Pharmaceutical Benefits Scheme and the Life Saving Drugs Program since the 2025–26 Budget, including medicines for the treatment of Stage III melanoma, schizophrenia, adults with chronic kidney disease, and the listing of the contraceptive NuvaRing®.
- Listing Paxlovid® and Lagevrio® on the PBS for the treatment of mild-moderate COVID-19 in patients at-risk of developing severe disease.

- Listing Arexvy® on the NIP for the prevention lower respiratory tract disease caused by Respiratory Syncytial Virus (RSV) for adults aged 75 years and over and First Nations people aged 60 and over.
- \$34.0 million over 2 years from 2025–26 to fund vaccination programs and improve medicines policies, which includes funding to transition the National COVID-19 Vaccination Program to the NIP, and implementation of a new childhood immunisation campaign to help address vaccine hesitancy and misinformation.

Strengthening Australia's health workforce

The government is committed to growing the health workforce to improve the care and support economy and ensure equitable access to care through effective workforce distribution. Investments since the 2025–26 Budget will continue workforce training programs, support service delivery in rural and remote areas and continue workforce incentives for doctors and allied health professionals in rural and remote areas. A National Midwifery Workforce Strategy will be developed to promote a national approach to address midwifery workforce challenges and scale-up midwifery models of care for pregnancy and birth. Investments include:

- \$18.7 million over 2 years from 2026–27 to continue the pilot of the Pre-Fellowship Program to support non-vocationally registered doctors to gain general practice experience and increase access to primary care in areas of need.
- \$17.1 million in 2026–27 to extend the Rural Locum Assistance program for Aged Care and the Northern Territory Locum program to continue service delivery for rural and remote aged care services in the Northern Territory.
- \$17.0 million in 2026–27 to extend the Workforce Incentive Program Rural Advanced Skills Stream to continue to provide financial incentives to doctors providing emergency and advanced skills in regional, rural and remote areas.
- \$14.5 million in 2025–26 to deliver an additional 306 new general practitioner training places in 2026 through the Australian General Practitioner Training Program.
- \$12.7 million over 4 years from 2025–26 existing funds to implement system changes to enable designated registered nurse prescribers to prescribe suitable medications under the PBS. Designated registered nurse prescribing will improve timely access to affordable medicines in the community.
- \$10.1 million over 3 years from 2025–26 for a primary healthcare training and accreditation program to deliver a national network of LGBTIQ+ safe accredited primary care providers.

The government will achieve efficiencies of \$18.0 million over 4 years from 2025–26 through the consolidation of workforce related programs and by ceasing outsourcing arrangements for the provision of independent advice on the distribution and allocation of training places, with workforce planning and prioritisation assessments to be undertaken by the department.

A fairer more targeted mental health system

The government is continuing to invest in mental health care for Australians to make the system simpler, fairer and provide high quality affordable care options for people in need. Investments made since the 2025–26 Budget will help address critical workforce shortages,

improve access to mental health services and provide targeted mental health services for children, young people and expectant parents.

Affordable options for mental health care

An investment of \$267.3 million over 4 years will establish 26 new and upgrade 6 Medicare Mental Health Centres across Australia to provide free, immediate, short and medium-term mental health care and support services. A national communications campaign will also be delivered to raise awareness of Medicare Mental Health services.

Digital mental health services offer free or low-cost support to Australians in need and improve access for those who would otherwise not seek support, are in crisis or live in rural areas. The government will allocate \$13.5 million in 2025–26 to deliver the Medicare Mental Health Check In, a new free digital mental health service. It will also invest \$4.7 million over 2 years to continue the development of a national approach to digital service system navigation and the operation of the government's mental health and navigation services.

The government will allocate \$26.0 million over 3 years from 2025–26 to support a range of programs and evidence-based care to support people with eating disorders including community-based models of care and upskilling the mental health workforce. A further \$3.7 million over 2 years from 2025–26 will support the Embrace Kids program to reduce the prevalence of eating disorders in young people.

The government has committed to fund a range of mental health programs providing support, prevention, early intervention activities and treatment services. Investments include:

- \$35.5 million over 2 years from 2026–27 to extend a pilot model of care for improved coordination and access to specialised trauma-informed mental health recovery care for victim-survivors of family, domestic and sexual violence.
- \$22.2 million over 2 years from 2026–27 to continue supporting child mental health and social and emotional wellbeing through universal access to evidence-based parenting education.
- \$13.0 million over 4 years from 2025–26 to establish 8 new Perinatal Mental Health Centres across Australia to provide psychological counselling services to new and expectant parents.
- \$10.2 million over 2 years from 2026–27 for the delivery of suicide prevention services.

The delivery of mental health supports through the Primary Health Networks programs will deliver efficiencies of \$21.0 million over 2 years from 2027–28. Improving the efficiency of program delivery allows funding to be redirected into other services.

Addressing the decline in youth mental health

The rate of young people experiencing mental health conditions has increased dramatically. Investments since the 2025–26 Budget will fill the critical service gaps for young people with free mental health services that provide appropriate care for differing levels of need. Investments include:

- \$490.3 million over 4 years from 2025–26 for 20 new and upgraded Youth Specialist Care Centres to provide ongoing and intensive care services, outside of hospitals, for young people with complex mental health illness.

- \$225.3 million over 4 years from 2025–26 to establish 58 new, upgraded or expanded headspace services to provide community-based services for young people who have, or are at risk of, mental illness.
- \$43.3 million over 4 years from 2025–26 to continue support for the National Centre for Excellence in Youth Mental Health to continuously improve the delivery of youth mental health services through improved data and research.

Building the Mental Health Workforce

Shortages in Australia's mental health workforce impact the delivery of critical services and pose challenges for Australians trying to access mental health care. The government will allocate \$83.9 million over 4 years from 2025–26 to build a contemporary, skilled and multidisciplinary mental health workforce. This investment provides additional training places for mental health professionals and peer workers; 1,500 one-year internships for provisional psychologists; psychiatry training posts; and 200 scholarships for general practitioners and other medical professionals to complete a certificate of Postgraduate Training in Clinical Psychiatry.

An additional \$26.6 million over 3 years from 2025–26 will be committed to enhance the mental health capabilities of the broader health workforce through training, resources and professional development materials, and raise awareness of digital mental health services.

Urgent Mental Health Response to the Bondi terror attack

The government has committed an additional \$42.6 million over 2 years from 2025–26 into targeted phone, online and in-person mental health supports in the wake of the Bondi terror attack. This will provide support to Jewish communities, the broader Bondi community, first responders, children and young people.

Delivering Aged Care reform

Investments since the 2025–26 Budget continue to build upon key reform to the aged care system and continue programs that enhance the quality of aged care. The government is focused on improving the viability of the aged care sector and support the growing number of older Australians to remain in their homes as they age. Investments include:

- \$947.8 million over 2 years from 2025–26 to provide an additional 20,000 Home Care Packages by 31 October 2025 and bring forward the release of a further 63,000 Support at Home program places by 30 June 2026 to support older Australians during the transition to the new Support at Home program.
- \$60.0 million over 4 years from 2025–26 to deliver its commitment to support the construction of a new residential care home in Darwin with a capacity of no less than 120 residential care beds. The new facility will improve access to quality, culturally appropriate aged care services in Darwin.
- \$46.5 million over 4 years from 2025–26 to deliver additional support for residential aged care, including improving the capability of the health and aged care workforce to support dementia diagnosis and care, manage disease outbreaks, improve nutrition and support younger people to move to age-appropriate accommodation.
- \$8.9 million over 3 years from 2025–26 to Aged Care Research and Industry Innovation Australia to continue to improve sector innovation.

The government will achieve savings of \$255.7 million over 4 years from 2025–26 through more targeted and streamlined aged care funding. Savings will be reinvested into new or expanded aged care programs. Savings include reprioritising unspent funds from the Support at Home Program and the Commonwealth Support at Home Program growth funding grant opportunity to other aged care services. Savings also include consolidating the Aged Care Program Support Fund into the Dementia and Aged Care Support Programs. These efficiencies ensure alignment between program parameters and implementation of new aged care settings under the *Aged Care Act 2024*.

Safeguarding the National Disability Insurance Scheme (NDIS)

The 2025–26 Budget provided investment to put participants at the centre of the NDIS, and improve the sustainability of the NDIS through stronger, fairer and more equitable arrangements. Investments made since the 2025–26 Budget will support the operation of the NDIS. The NDIS Quality and Safeguards Commission will also expand NDIS provider registration with mandatory registration of supported independent living and digital platform providers from 1 July 2026. Investments include:

- \$842.9 million in 2024–25 to Western Australia to finalise the DisabilityCare Australia Fund. The Fund reimburses State and Territory, and Commonwealth Governments for expenditure incurred in relation to the NDIS.
- \$17.6 million in 2025–26 to support NDIS participants and supported employees during the sale and restructure of Bedford Group.
- \$10.1 million in 2025–26 to the Department of Health, Disability and Ageing to continue the development and implementation of NDIS legislative reforms.
- \$5.7 million over 2 years from 2026–27 to continue increased support for disability systemic advocacy.

Keeping Australians fit and well

Investments since the 2025–26 Budget will continue core services and programs that keep Australians fit and well through protection, prevention and early intervention. The government is committed to improving care outcomes for all Australians, particularly young people and providing greater responsiveness to the differing needs of individuals through targeted evidence-based programs and patient centred care. These investments continue the government's long term vision to refocus the system towards prevention and keeping people well. Investments include:

- \$172.9 million over 3 years from 2026–27 to establish the existing Drug and Alcohol Program as a consolidated and ongoing program, to support the diverse needs of Australians, including through prevention, education, treatment, recovery, and other services.
- \$119.8 million over 4 years from 2025–26 to extend 31 grants for prevention and management of chronic conditions, and to establish an ongoing, competitive grant

program to improve health outcomes and quality of life for Australians with chronic conditions.

- \$116.8 million over 4 years from 2025–26 to continue funding for programs that address blood borne viruses and sexually transmitted infections in priority populations.
- \$51.7 million over 3 years from 2026–27 to expand viral hepatitis testing, treatment, prevention, and harm reduction services for at risk populations.
- \$41.9 million over 3 years from 2026–27 to reduce human immunodeficiency virus (HIV) transmission in priority populations and to progress the goal of achieving virtual elimination of HIV transmission by 2030.
- \$15.3 million over 2 years from 2025–26 for the Australian Stroke Alliance to continue the delivery of The Stroke Golden Hour program, which provides stroke support services, a national digital telestroke platform and prehospital clinical training.
- \$14.6 million over 2 years from 2026–27 to continue funding for the National Allergy Centre of Excellence and National Allergy Council to deliver allergy research and public health programs.
- \$10.0 million over 2 years from 2025–26 for the development of a proof of concept of the National Public Health Surveillance System for the Australian Centre for Disease Control.
- \$8.0 million in 2026–27 to continue funding for programs that improve mental and physical health, including the Heart Foundation National Physical Activity and Walking Initiative, The Big Issue Community Street Soccer program and the Reclink National program.

Funding will continue services for men across chronic conditions, sexual reproductive health and mental health including to continue funding for Movember's training and resource hub and support for Men's Sheds regional coordinators. An investment of \$32.7 million over 4 years from 2025–26 will improve programs and services for men including training for primary health care workers, additional support for the Men's Shed's Movement, and increasing access to support for new fathers during their partner's pregnancy. Funding will also be provided to support mental health through the Movember 'Ahead of the Game' program and fund research through the Black Dog Institute.

The government will allocate funding to continue support for the National Breastfeeding Helpline, the Australian Red Cross donor human milk bank, lower the rate of preterm and early birth and continue services that provide resources and support for families impacted by miscarriage, stillbirth and neonatal loss. Paediatric telecare services for children with developmental delays in rural and remote areas will also receive funding.

Women's health will be supported through continued funding for the Jean Hailes foundation to undertake research and education on the prevention, early detection and management of diseases affecting women and girls. Funding will also support health professionals to provide essential women's health care, including long-acting reversible contraception and affordable medical termination of pregnancy.

Funding will also be provided to the Cancer Council Victoria to operate the Quit Centre to provide health professionals with the latest information on smoking and vaping cessation. The funding will also continue programs and partnerships that improve the nutritional outcomes of Australians and contribute to research for the prevention of chronic conditions.

Supporting medical research and driving a digitally connected health system

The government will provide funding to maintain critical health IT infrastructure and invest in digital technologies that will improve patient experience. Investments made since the 2025–26 Budget will fund medical research and longitudinal health studies to support evidence-based policy design and evaluation. Support will be provided to fund the research initiatives of FightMND, Maddie Riewoldt’s Vision, and the Channel 7 Perth and Channel Nine Brisbane telethons. Funding will also be provided to maintain infrastructure and sample storage for the Australian Health Biobank and provide operating resources to the National Health and Medical Research Council. Investments include:

- \$36.4 million over 4 years from 2025–26 for the National Authentication Service for Health for critical remediation work to ensure the stability of the digital infrastructure underpinning the operation of ePrescribing, My Health Record, and other essential digital health platforms.
- \$16.0 million over 4 years from 2026–27 for the Australian Longitudinal Study on Male Health (Ten to Men) to continue data gathering and reporting on the health needs of Australian men and boys.
- \$5.4 million over 3 years from 2026–27 for the Australian Burden of Disease Study to continue data gathering and reporting to inform health service planning.

A national medicines record will be established for patients to provide a comprehensive, real-time view of all prescribed and dispensed medicines to support safe clinical care and reduce medication errors. Funds will also ensure all medicines related information from online health clinics is available to patients and their healthcare providers through My Health Record in line with privacy and record sharing rights. This funding will enhance the quality and safety of care provided to patients from multidisciplinary care teams.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for Department of Health, Disability and Ageing at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: Department of Health, Disability and Ageing resource statement – Additional Estimates for 2025–26 as at February 2026

	2024–25 Actual available appropriation (a) \$'000	2025–26 Estimate as at Budget (b) \$'000	2025–26 Proposed Additional Estimates \$'000	2025–26 Total estimate at Additional Estimates \$'000
DEPARTMENTAL				
Annual appropriations - ordinary annual services (c)				
Prior year appropriation available (d) (e)	181,944	311,281	10,405	321,686
Departmental appropriation (f) (g)	1,748,257	1,632,325	89,023	1,721,348
s74 retained revenue receipts (h)	28,347	33,670	-	33,670
Departmental Capital Budget (i)	21,449	15,465	-	15,465
Annual appropriations - other services - non-operating (j)				
Prior year appropriation available (k)	26,473	157,814	-	157,814
Equity injection (l)	329,246	134,128	-	134,128
Total departmental annual appropriations	2,153,772	1,973,402	89,023	2,062,425
Special accounts (m)				
Opening balance (n)	128,371	123,926	12,020	135,946
Appropriation receipts (o)	84,153	57,924	21,563	79,487
Non-appropriation receipts	222,834	227,538	4,473	232,011
Total special account	435,358	409,388	38,056	447,444
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or payments to corporate entities through annual appropriations				
	(84,153)	(57,924)	(21,563)	(79,487)
Total departmental resourcing	2,686,921	2,636,147	115,921	2,752,068

Table 1.1: Department of Health, Disability and Ageing resource statement – Additional Estimates for 2025–26 as at February 2026 (continued)

	2024–25 Actual available appropriation (a) \$'000	2025–26 Estimate as at Budget (b) \$'000	2025–26 Proposed Additional Estimates \$'000	2025–26 Total estimate at Additional Estimates \$'000
ADMINISTERED				
Annual appropriations - ordinary annual services ^{(c) (p) (q)}				
Outcome 1: Health Policy, Access and Support	7,821,630	8,186,816	348,261	8,535,077
Outcome 2: Individual Health Benefits	2,016,401	1,998,832	150,281	2,149,113
Outcome 3: Ageing and Aged Care	5,970,258	6,539,935	90,941	6,630,876
Outcome 4: Disability and Carers	736,217	37,232,103	887,169	38,119,272
Payments to corporate entities	790,497	2,721,348	29,317	2,750,665
Annual appropriations - other services - non-operating ⁽ⁱ⁾				
Administered assets and liabilities ^(r)	100,213	135,278	-	135,278
Payments to corporate entities ^(s)	46,128	22,949	-	22,949
Total administered annual appropriations	17,481,344	56,837,261	1,505,969	58,343,230
Special appropriations limited by criteria/entitlement				
<i>National Health Act 1953 - blood fractionation products and blood related products to National Blood Authority</i>	1,168,694	1,335,676	15,573	1,351,249
<i>Public Governance, Performance and Accountability Act 2013 - s77 - repayments</i>	1,926	2,000	-	2,000

Table 1.1: Department of Health, Disability and Ageing resource statement – Additional Estimates for 2025–26 as at February 2026 (continued)

	2024–25 Actual available appropriation ^(a)	2025–26 Estimate as at Budget ^(b)	2025–26 Proposed Additional Estimates	2025–26 Total estimate at Additional Estimates
	\$'000	\$'000	\$'000	\$'000
Special appropriations limited by criteria/entitlement (continued)				
<i>Dental Benefits Act 2008</i>	318,730	320,493	(3)	320,490
<i>Medical Indemnity Act 2002</i>	75,146	118,964	-	118,964
<i>Midwife Professional Indemnity (Commonwealth Contribution) Scheme Act 2010</i>	-	745	-	745
<i>National Health Act 1953 - aids and appliances</i>	502,591	532,173	(46,755)	485,418
<i>National Health Act 1953 - continence aids payments</i>	125,420	134,703	-	134,703
<i>National Health Act 1953 - essential vaccines</i>	697,151	600,992	101,336	702,328
<i>Aged Care Act 1997</i>	32,458,769	-	12,221,544	12,221,544
<i>Aged Care Act 2024 - residential care^(t)</i>	-	26,022,128	(8,743,157)	17,278,971
<i>Aged Care Act 2024 - support at home^(t)</i>	-	8,946,239	(2,362,624)	6,583,615
<i>Aged Care Act 2024 - specialist aged care programs^(t)</i>	-	737,139	(295,545)	441,594
<i>Aged Care Act 2024 - at home scheme^(t)</i>	-	298,823	(100,699)	198,124
<i>Private Health Insurance Act 2007 - incentive payments and rebate</i>	7,337,913	7,539,241	62,760	7,602,001
Total administered special appropriations	42,686,340	46,589,316	852,430	47,441,746
Special accounts (m)				
Opening balance (n)	5,360,440	4,559,259	-	74,383
Appropriation receipts (o)	600	7,133	-	7,133
Non-appropriation receipts	46,662,420	56,282,159	3,016,493	59,298,652
Total special accounts	52,023,460	60,848,551	3,016,493	63,865,044
Total administered resourcing	112,191,144	164,275,128	5,374,892	169,650,020

Table 1.1: Department of Health, Disability and Ageing resource statement – Additional Estimates for 2025–26 as at February 2026 (continued)

	2024–25 Actual available appropriation (a) \$'000	2025–26 Estimate as at Budget (b) \$'000	2025–26 Proposed Additional Estimates \$'000	2025–26 Total estimate at Additional Estimates \$'000
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or payments to corporate entities through annual appropriations	(837,225)	(2,751,430)	(29,317)	(2,780,747)
Total administered resourcing	111,353,919	161,523,698	5,345,575	166,869,273
Total resourcing for Health, Disability and Ageing	114,040,840	164,159,845	5,461,496	169,621,341
Average staffing level (number)			2024–25 Actual	2025–26 Revised
			7,037	7,051

All figures are GST exclusive.

- (a) The actual available appropriation column has been revised to reflect the department's 2024–25 annual report.
- (b) Includes measures published in the *Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026*.
- (c) Appropriation Act (No. 1) 2025–26 and Appropriation Bill (No. 3) 2025–26 and associated Bills.
- (d) Excludes \$218.3m in 2024–25 subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (e) The department has received \$19.4m and relinquished \$3m in 2024–25 under section 75 determinations.
- (f) The department has relinquished \$7m in 2025–26 under section 75 determinations. A further \$76.4m was received, and \$32.2m was relinquished not subject to section 75 transfers as part of machinery of Government changes.
- (g) Excludes \$1.3m in 2025–26 subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (h) Estimated retained revenue receipts under the section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (i) The department has relinquished \$0.092m in 2025–26 under section 75 determinations. A further \$0.13m was relinquished not subject to section 75 transfers as part of machinery of Government changes.
- (j) *Appropriation Act (No. 2) 2025–26*, Appropriation Bill (No. 4) 2025–26 and associated Bills.
- (k) Excludes \$197.9m in 2024–25 subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (l) The department has relinquished \$7.5m in 2025–26 not subject to section 75 transfers as part of machinery of Government changes.
- (m) Excludes Services for Other Entities and Trust Moneys Special Accounts as these accounts are not considered resourcing for the department. For further information on special accounts refer to the department's Table 3.1: Estimates of Special Account Flows.
- (n) The estimate at Budget has been revised to reflect the department's 2024–25 annual report.
- (o) Amounts credited to the special account(s) from the department's annual and special appropriations.
- (p) The department has received \$1.4m in 2024–25 under a section 75 determination.
- (q) The department has relinquished \$67m and received \$28b in 2025–26 under section 75 determinations. A further 89.8m was received, and \$80.1m was relinquished not subject to section 75 transfers as part of machinery of Government changes.
- (r) The department has relinquished \$68.4m in 2025–26 under section 75 determinations. A further \$95.7m was relinquished not subject to section 75 transfers as part of machinery of Government changes.
- (s) The department has received \$4.7m not subject to section 75 transfers as part of machinery of Government changes.
- (t) The new *Aged Care Act 2024* received Royal Assent on 2 December 2024 and commenced 1 November 2025.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Department of Health, Disability and Ageing 2025–26 measures since the Budget

Outcome/ Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
ACT Primary Care and Aged Care Package ^(a)				
Department of Health, Disability and Ageing				
Administered payments	1.6	9,500	2,400	2,400
	3.2	3,000	4,000	3,000
Total payments		12,500	6,400	5,400
Adding a Respiratory Syncytial Virus (RSV) vaccine to the National Immunisation Program (NIP) for older Australians ^{(a) (b)}				
Department of Health, Disability and Ageing				
Administered payments	1.9	101,336	152,223	52,721
	2.3	454	5,737	1,980
Department of the Treasury				
Administered payments			4,560	6,850
Total payments		101,790	162,520	61,551
An Effective and Clinically Appropriate Medicare Benefits Schedule ^(a)				
Department of Health, Disability and Ageing				
Administered payments	1.1	3,140	-	-
	1.6	(4,825)	(9,125)	(9,125)
	1.7	(23,176)	(32,921)	(32,921)
	2.1	192	13,504	21,364
Departmental payments	1	(695)	(695)	(702)
	2	780	9,137	9,260
Total payments		(24,584)	(20,100)	(12,124)
Asthma Foundation Northern Territory – health professional education and training ^(c)				
Department of Health, Disability and Ageing				
Administered payments	1.5	-	-	-
Departmental payments	1	-	-	-
Total payments		-	-	-
Chronic Conditions Programs ^(c)				
Department of Health, Disability and Ageing				
Administered payments	1.5	-	-	-
Departmental payments	1	-	-	-
Total payments		-	-	-

Table 1.2: Department of Health, Disability and Ageing 2025–26 measures since the Budget (continued)

Outcome/ Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Delivering Election Commitments in the Health, Disability and Ageing Portfolio ^(a)				
Department of Health, Disability and Ageing				
Administered payments	1.2	2,000	-	-
	1.4	2,169	(4,364)	(254)
	1.5	13,197	16,066	8,132
	1.6	2,000	-	-
	2.3	5,000	(2,000)	(2,000)
	3.2	-	-	-
	3.3	-	-	-
Departmental payments	1	88	-	-
	3	-	-	-
Total payments		24,454	9,702	5,878
				1,343
Delivering Funding Certainty for the Drug and Alcohol and Chronic Condition Program ^(a)				
Department of Health, Disability and Ageing				
Administered payments	1.5	2,511	97,086	92,654
Departmental payments	1	-	836	897
Total payments		2,511	97,922	93,551
Drug and Alcohol Health Programs ^(c)				
Department of Health, Disability and Ageing				
Administered payments	1.5	-	-	-
Total payments		-	-	-
Equitable Healthcare for Men, Women and Families ^(a)				
Department of Health, Disability and Ageing				
Administered payments	1.5	-	21,361	20,389
	1.6	-	3,464	-
Departmental payments	1	47	87	49
Total payments		47	24,912	20,438
				3,927
Flinders HealthCARE Centre				
Department of the Treasury				
Administered payments		4,000	35,000	73,000
Total payments		4,000	35,000	73,000
				38,000
Government Response to the Antisemitic Bondi Terrorist Attack ^{(a) (b)}				
Department of Health, Disability and Ageing				
Administered payments	1.2	23,286	18,672	-
Total payments		23,286	18,672	-
Health Protection ^(a)				
Department of Health, Disability and Ageing				
Administered payments	1.8	2,094	72,412	67,261
Departmental payments	1	249	1,515	1,215
Total payments		2,343	73,927	72,960
				1,264
				74,224

Table 1.2: Department of Health, Disability and Ageing 2025–26 measures since the Budget (continued)

Outcome/ Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Health Research, Systems and Data ^(a)				
Department of Health, Disability and Ageing				
Administered payments	1.1	-	579	
1.5	(1,180)	4,620	4,620	4,620
1.8	-	-	-	-
2.3	-	-	-	-
Departmental payments	2	-	-	-
3	-	-	-	-
Australian Digital Health Agency				
Departmental payments		1,086	515	-
Cancer Australia				
Departmental payments		1,180	1,180	1,180
National Health and Medical Research Council				
Departmental payments		3,009	-	-
Department of the Treasury				
Administered payments		439	450	459
Total payments	4,534	7,344	6,259	6,270
Health Workforce ^(a)				
Department of Health, Disability and Ageing				
Administered payments	1.4	6,911	67,455	3,963
2.1	-	1,883	1,985	2,029
Departmental payments	1	(11)	(194)	(194)
Total payments	6,900	69,144	5,754	(26,603)
Heart Foundation – National Walking Initiative ^(c)				
Department of Health, Disability and Ageing				
Administered payments	1.5	-	-	-
Total payments	-	-	-	-
Improving Access and Uptake of Medicines and Vaccines ^(a)				
Department of Health, Disability and Ageing				
Administered payments	1.8	-	15,258	-
1.9	5,850	512	-	-
2.3	-	4,696	-	-
Departmental payments	1	150	1,285	-
Total payments	6,000	21,751	-	-
Improving In-Home Aged Care Support ^(a)				
Department of Health, Disability and Ageing				
Administered payments	3.2	493,954	260,950	-
3.3	-	(20,480)	(20,931)	(21,391)
Departmental payments	3	65	8	11
Total payments	494,019	240,478	(20,920)	(21,391)

Table 1.2: Department of Health, Disability and Ageing 2025–26 measures since the Budget (continued)

Outcome/ Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Improving Residential Aged Care ^(a)				
Department of Health, Disability and Ageing				
Administered payments	3.1	6,835	4,440	-
	3.2	1,821	2,528	2,664
	3.3	1,566	9,398	-
Departmental payments	3	558	79	-
Aged Care Quality and Safety Commission				
Departmental payments		2,728	-	-
Total payments	13,508	16,445	2,664	2,803
Medicare Benefits Schedule New Listings				
Department of Health, Disability and Ageing				
2.1	735	406	386	391
Total payments	735	406	386	391
Mental Health ^(a)				
Department of Health, Disability and Ageing				
1.1	-	-	-	-
1.2	3,354	71,688	51,060	(10,553)
1	-	719	515	-
Total payments	3,354	72,407	51,575	(10,553)
Lung Foundation Australia ^(c)				
Department of Health, Disability and Ageing				
Administered payments	1.8	-	-	-
Total payments	-	-	-	-
More Free Mental Health Services ^(a)				
Department of Health, Disability and Ageing				
Administered payments	1.2	22,830	214,397	348,669
	1.4	600	12,301	12,547
	2.1	-	166	352
Departmental payments	1	1,530	1,436	1,452
Total payments	24,960	228,300	363,020	507,840
National Centre of Excellence in Youth Mental Health ^(c)				
Department of Health, Disability and Ageing				
Administered payments	1.2	-	-	-
Total payments	-	-	-	-
Pharmaceutical Benefits Scheme New and Amended Listings ^{(d) (e)}				
Department of Health, Disability and Ageing				
Administered payments	2.1	4,980	7,550	8,414
	2.3	404,858	715,218	767,773
Total payments	409,838	722,768	776,187	825,401
<i>Related receipts</i>	2.3	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>
Preventive Health ^(a)				
Department of Health, Disability and Ageing				
Administered payments	1.5	7,500	26,288	7,539
Total payments	7,500	26,288	7,539	-

Table 1.2: Department of Health, Disability and Ageing 2025–26 measures since the Budget (continued)

Outcome/ Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Rouse Hill Hospital - maternity and birthing services				
Department of the Treasury				
Administered payments	20,000	40,000	40,000	20,000
Total payments	20,000	40,000	40,000	20,000
St John of God Midland Public Hospital				
Department of the Treasury				
Administered payments	15,000	40,000	35,000	30,000
Total payments	15,000	40,000	35,000	30,000
Strengthening Medicare - establishing 1800MEDICARE and Medicare Urgent Care Clinics additional Support ^(a)				
Department of Health, Disability and Ageing				
Administered payments	1.6	58,771	53,209	43,735
	2.1	-	731	773
Departmental payments	1	380	392	-
	2	126	73	73
Australian Digital Health Agency				
Departmental payments		5,000	-	-
Department of the Treasury				
Administered payments		198	-	-
Total payments	64,475	54,405	44,581	46,513
Support for People with Disability ^(a)				
Department of Health, Disability and Ageing				
Administered payments	1.5	(11,800)	-	-
	1.6	-	-	-
	4.1	8,480	2,751	2,809
Departmental payments	1	-	70	71
NDIS Quality and Safeguards Commission				
Departmental payments		-	-	-
Department of the Treasury				
Administered payments		17,602	-	-
Total payments	14,282	2,821	2,880	-
Supporting Medical Research ^(a)				
Department of Health, Disability and Ageing				
Administered payments	1.5	2,500	2,500	2,500
Total payments	2,500	2,500	2,500	-
Telethons ^(a)				
Department of Health, Disability and Ageing				
Administered payments	1.5	4,700	-	-
Total payments	4,700	-	-	-

Table 1.2: Department of Health, Disability and Ageing 2025–26 measures since the Budget (continued)

	Outcome/ Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Upgrading Health Infrastructure ^(a)					
Department of Health, Disability and Ageing					
Administered payments	1.6	14,500	14,800	700	700
Department of the Treasury					
Administered payments		10,000	5,000	40,000	30,000
Total payments		24,500	19,800	40,700	30,700
Decisions taken but not yet announced	Various	36	60,700	61,548	14,951
Other Portfolio Measures ^(f)					
	Outcome/ Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Closing the Gap - further Investments ^(a)					
Department of Health, Disability and Ageing					
Administered payments	1.2	-	18,238	16,651	-
	1.3	-	6,300	-	-
	1.5	-	1,434	-	-
	1.6	-	-	-	-
	1.8	5,758	10,676	-	-
Departmental payments	1	68	474	437	-
Total payments		5,826	37,122	17,088	-
Ending Gender-Based violence - continued Investment					
Department of Health, Disability and Ageing					
Administered payments	1.5	-	10,736	11,925	-
Total payments		-	10,736	11,925	-

Table 1.2: Department of Health, Disability and Ageing 2025–26 measures since the Budget (continued)

Other Portfolio Measures (continued) ^(f)		Outcome/ Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses						
Department of Health, Disability and Ageing						
Departmental payments	3	(18,440)	(29,494)	(15,960)	(13,082)	
Aged Care Quality and Safety Commission						
Departmental payments		(3,003)	(2,100)	(1,728)	(1,579)	
Aust Organ and Tissue Donation and Transplantation Authority						
Departmental payments		(88)	(94)	(88)	(78)	
Australian Digital Health Agency						
Departmental payments		(2,994)	(4,026)	(4,568)	(4,558)	
Australian Institute of Health and Welfare						
Departmental payments		(360)	(800)	(800)	(766)	
Australian Radiation Protection and Nuclear Safety Agency						
Departmental payments		(426)	(558)	(519)	(496)	
Cancer Australia						
Departmental payments		(148)	(163)	(156)	(133)	
Food Standards Australia New Zealand						
Departmental payments		(191)	(258)	(280)	(278)	
National Blood Authority						
Departmental payments		(58)	-	-	-	
National Disability Insurance Agency						
Departmental payments		(60,980)	(131,421)	(124,726)	(119,775)	
National Health and Medical Research Council						
Departmental payments		(851)	(1,114)	(995)	(848)	
National Health Funding Body						
Departmental payments		(123)	(215)	(204)	(186)	
NDIS Quality and Safeguards Commission						
Departmental payments		(1,444)	(7,325)	(4,302)	(4,568)	
Office of the Inspector-General of Aged Care						
Departmental payments		(159)	(334)	(325)	(304)	
Professional Services Review						
Departmental payments		(528)	(833)	(776)	(694)	
Total payments		(89,793)	(178,735)	(155,427)	(147,345)	
Support for Community Sector Organisations						
Department of Health, Disability and Ageing						
Administered payments	1.2	-	1,145	517	-	
	1.5	-	276	119	-	
	1.6	-	46	21	-	
	4.1	-	19,170	13,589	-	
Total payments		-	20,637	14,246	-	

Table 1.2: Department of Health, Disability and Ageing 2025–26 measures since the Budget (continued)

Other Portfolio Measures (continued) ^(f)		2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Department of Veterans' Affairs - enhancing the Health and Wellbeing of Veterans and Serving Members ^(g)					
Department of Health, Disability and Ageing					
Administered payments	2.1	-	551	1,391	2,286
2.2	-	(2)	(4)	(8)	
2.3	-	105	249	398	
Total payments		-	654	1,636	2,676
Department of Veterans' Affairs - strengthening program integrity and veterans' advocacy ^(g)					
Department of Health, Disability and Ageing					
Departmental payments	2	840	1,578	1,503	-
Professional Services Review					
Departmental payments		105	209	211	-
Total payments		945	1,787	1,714	-
Permanent Migration Program - 2025–26 planning levels					
Department of Health, Disability and Ageing					
Administered payments	2.1	2	5	6	5
2.2	1	1	2	3	
2.3	1	2	3	4	
2.5	(3)	(9)	(10)	(9)	
National Disability Insurance Agency					
Departmental payments		(20)	(46)	(78)	(112)
Total payments		(19)	(47)	(77)	(109)
Supporting Multicultural Communities ^{(c) (h)}					
Department of Health, Disability and Ageing					
Administered payments	3.2	-	-	-	-
Total payments		-	-	-	-
Resetting Social Security Deeming Rates ⁽ⁱ⁾					
Department of Health, Disability and Ageing					
Administered payments	2.1	(165)	(271)	(437)	(537)
2.2	(13)	(32)	(51)	(75)	
2.3	(63)	(208)	(384)	(607)	
3.2	(19,278)	(40,608)	(42,132)	(42,371)	
Total payments		(19,519)	(41,119)	(43,004)	(43,590)

Table 1.2: Department of Health, Disability and Ageing 2025–26 measures since the Budget (continued)

Other Portfolio Measures (continued) ^(f)		2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Treasury Portfolio - additional resourcing ⁽ⁱ⁾					
Department of Health, Disability and Ageing					
Administered payments	2.1	-	-	-	(1,880)
Total payments		-	-	-	(1,880)

- (a) The cost of this measure will be partially met from existing resources.
- (b) This measure has been announced since *Mid-Year Economic and Fiscal Outlook 2025–26* and will be included in the *2026–27 Budget Paper 2*.
- (c) The cost of this measure will be met from within existing resources.
- (d) Part of this measure has been announced since *Mid-Year Economic and Fiscal Outlook 2025–26* and will be included in the *2026–27 Budget Paper 2*.
- (e) Includes the impact of measures that are not for publication due to commercial sensitivities (nfp).
- (f) The Department of Health, Disability and Ageing is not the lead entity for these measures. Only the department Portfolio impacts and associated department policy flow-ons to other Portfolios are shown in this table.
- (g) The lead entity for this measure is the Department of Defence. The full measure description and package details appear in the 2025–26 MYEFO under the Defence portfolio.
- (h) The lead entity for this measure is the Department of Home Affairs. The full measure description and package details appear in the 2025–26 MYEFO under the Home Affairs portfolio.
- (i) The lead entity for this measure is the Department of Social Services. The full measure description and package details appear in the 2025–26 MYEFO under the Social Services portfolio.
- (j) The lead entity for this measure is the Department of Treasury. The full measure description and package details appear in the 2025–26 MYEFO under the Treasury portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the Department of Health, Disability and Ageing at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

For details on changes to the resourcing from the Department of Health, Disability and Ageing at Additional Estimates from measures and other variations, refer to each Outcome chapter in Section 2: Revisions to outcomes and planned performance.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Department of Health, Disability and Ageing through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024–25 Available ^(a)	2025–26 Budget ^(b)	2025–26 Revised	Additional Estimates	Reduced Estimates ^(c)
	\$'000	\$'000	\$'000	\$'000	\$'000
Administered					
Outcome 1 ^(d)					
Health Policy, Access and Support	7,821,630	8,186,816	8,535,077	348,261	-
Outcome 2					
Individual Health Benefits	2,016,401	1,998,832	2,149,113	150,281	-
Outcome 3					
Ageing and Aged Care	5,970,258	6,539,935	6,630,876	90,941	-
Outcome 4 ^(e)					
Disability and Carers	736,217	37,232,103	38,119,272	887,169	-
Total administered	16,544,506	53,957,686	55,434,338	1,476,652	-
Departmental ^(f)					
Outcome 1 ^(d)					
Health Policy, Access and Support	598,517	548,862	553,374	4,512	-
Outcome 2					
Individual Health Benefits	226,655	222,707	224,453	1,746	-
Outcome 3					
Ageing and Aged Care	926,721	800,981	865,773	64,792	-
Outcome 4 ^(e)					
Disability and Carers	17,813	75,110	93,083	17,973	(1,264)
Total departmental	1,769,706	1,647,660	1,736,683	89,023	(1,264)
Total administered and departmental ^(g)	18,314,212	55,605,346	57,171,021	1,565,675	(1,264)

- (a) 2024–25 available appropriation is included to allow a comparison of this 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 - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.
- (b) Includes measures published in the *Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026*.
- (c) Reduction reflects administrative quarantine by Finance in 2025–2026 due to Government decisions.
- (d) The Department of Health, Disability and Ageing has relinquished \$80.1m in administered funding and \$26.3m in departmental funding to the Australian Centre for Disease Control not subject to section 75 transfers. Further details of machinery of Government changes will be reported in the 2026–27 Portfolio Budget Statement.
- (e) The Department of Health, Disability and Ageing has received \$28b in administered funding under a section 75 determination from the Department of Social Services (DSS) and \$76.4m in departmental funding from DSS not subject to section 75 transfers.
- (f) Departmental Capital Budgets are appropriated through Appropriation Acts (No.1 and 3). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.
- (g) The Department of Health, Disability and Ageing has relinquished \$67m in administered funding and \$7.1m in departmental funding under a section 75 determination to the Department of Infrastructure, Transport, Regional Development and Communications (Infrastructure). A further \$89.8m in administered funding and \$5.9m in departmental funding was transferred to Infrastructure not subject to section 75 transfers. Please refer the Department of Infrastructure Portfolio Additional Estimates Statements for further details.

Table 1.5: Appropriation Bill (No. 4) 2025–2026

This table is not applicable to the Department of Health, Disability and Ageing in 2025–26.

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

Table 2.1: Changes to the outcome and program structures since the last portfolio statement

Outcome Changes:

New Outcome 4: Disability and Carers

Supporting the independence of people with disability and carers by providing targeted supports.

Description of change:

Outcome 4 reflects the Administrative Arrangements Order (AAO) of 13 May 2025, transferring responsibility for elements of the disability and carers function previously managed by the Department of Social Services (DSS).

Old Statement (DSS Outcome 3):

Supporting the independence of, and economic participation by, people with disability and carers by providing targeted supports.

Program changes:

Program No.	Program title	Description of change
4.1	Disability and Carers	Transferred from DSS, AAO 13 May 2025
4.2	National Disability Insurance Scheme	Transferred from DSS, AAO 13 May 2025

2.2 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.

Linked programs

Changes to Outcome 1 Linked Programs are detailed below. Refer to the 2025–26 *Health and Aged Care Portfolio Budget Statements* for all remaining unchanged Linked Programs.

Other Commonwealth Entities that contribute to Outcome 1 ¹
Department of Social Services
Program 1.1: Support for Families
<i>Program 1.8: Disability Employment Services</i>
Program 2.1: Families and Communities
DSS contributes to:
<ul style="list-style-type: none"> – 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). – <i>providing employment support for people with disability, injury or a health condition</i> (1.2). – <i>progressing and reporting on disability employment actions</i> to improve the lives of people with disability through Australia's Disability Strategy 2021–31 (ADS), (1.1 – 1.9). – 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). – 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). – 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. – 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.

Table continues on next page

¹ New or modified linked program information is shown in italics.

Other Commonwealth Entities that contribute to Outcome 1²
Department of Social Services (continued)
<ul style="list-style-type: none">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).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 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, Disability and Ageing 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).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).

² New or modified linked program information is shown in italics.

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 2.2.1: Additional Estimates and other variations to outcome 1 since the 2025–26 Budget

	Program Impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 1					
Administered					
Annual appropriations					
Measure - ACT Primary Care and Aged Care Package	1.6	9,500	2,400	2,400	-
Measure - An Effective and Clinically Appropriate Medicare Benefits Schedule	1.1, 1.6, 1.7	(24,861)	(42,046)	(42,046)	(42,046)
Measure - Asthma Foundation Northern Territory – health professional education and training	1.5	-	-	-	-
Measure - Chronic Conditions Programs	1.5	-	-	-	-
Measure - Closing the Gap – further investments	1.2, 1.3, 1.5, 1.8	5,758	36,648	16,651	-
Measure - Delivering Election Commitments in the Health, Disability and Ageing Portfolio	1.2,1.4,1.5,1.6	19,366	11,702	7,878	2,343
Measure - Delivering Funding Certainty for the Drug and Alcohol and Chronic Condition Programs	1.5	2,511	97,086	92,654	95,691
Measure - Drug and Alcohol Health Programs	1.5	-	-	-	-
Measure - Ending Gender-Based violence - continued Investment		-	10,736	11,925	-
Measure - Equitable Healthcare for Men, Women and Families	1.5, 1.6	-	24,825	20,389	3,923
Measure - Government Response to the Antisemitic Bondi Terrorist Attack	1.2	23,286	18,672	-	-
Measure - Health Protection	1.8	2,094	72,412	67,261	72,960
Measure - Health Research, Systems and Data	1.1, 1.5, 1.8	(1,180)	5,199	4,620	4,620
Measure - Health Workforce	1.4	6,911	67,455	3,963	(28,442)
Measure - Heart Foundation – National Walking Initiative	1.5	-	-	-	-

Table 2.2.1: Additional Estimates and other variations to outcome 1 since the 2025–26 Budget (continued)

	Program Impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Measure - Improving Access and Uptake of Medicines and Vaccines	1.8, 1.9	5,850	15,770	-	-
Measure - Lung Foundation Australia	1.8	-	-	-	-
Measure - Mental Health	1.1, 1.2	3,354	71,688	51,060	(10,553)
Measure - More Free Mental Health Services	1.2, 1.4	23,430	226,698	361,216	505,905
Measure - National Centre of Excellence in Youth Mental Health	1.2	-	-	-	-
Measure - Preventive Health	1.5	7,500	26,288	7,539	-
Measure - Strengthening Medicare - Establishing 1800MEDICARE and Medicare Urgent Care Clinics additional support	1.6	58,771	53,209	43,735	46,440
Measure - Support for Community Sector Organisations	1.2, 1.5, 1.6	-	1,467	657	-
Measure - Support for People with Disability	1.5, 1.6	(11,800)	-	-	-
Measure - Supporting Medical Research	1.5	2,500	2,500	2,500	-
Measure - Telethons	1.5	4,700	-	-	-
Measure - Upgrading Health Infrastructure	1.6	14,500	14,800	700	700
Movement of Funds	1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.8				
(net increase)		89,033	78,955	14,188	569
(net decrease)		(68,270)	(1,219)	(3,752)	(8,885)

Table 2.2.1: Additional Estimates and other variations to outcome 1 since the 2025–26 Budget (continued)

	Program Impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Reclassifications	1.3, 1.4, 1.6				
(net increase)		8,000	72,085	148,147	76,000
(net decrease)		(6,000)	(35,000)	(73,000)	(38,000)
Changes in Parameters ^(a)	1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7, 1.8, 1.9				
(net increase)		-	1,692	14,805	13,255
(net decrease)		-	(10)	-	-
Section 75 transfer ^(b)	1.8, 1.9				
(net increase)		-	-	-	-
(net decrease)		(80,100)	-	-	-
Other Variations	1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.8, 1.9				
(net increase)		44,847	12,653	13,138	-
(net decrease)		(13,575)	(102,776)	(109,134)	(102,252)
Special appropriations (including Special Accounts)					
Measure - Adding a Respiratory Syncytial Virus (RSV) vaccine to the National Immunisation Program (NIP) for older Australians	1.9	101,336	152,223	52,721	54,210
Other Variations	1.1	15,573	167,983	193,422	122,620
Net impact on appropriations for Outcome 1 (administered)		243,034	1,064,095	903,637	769,058

Table 2.2.1: Additional Estimates and other variations to outcome 1 since the 2025–26 Budget (continued)

	Program Impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Departmental					
Annual appropriations					
Measure - An Effective and Clinically Appropriate Medicare Benefits Schedule		(693)	(693)	(702)	(710)
Measure - Asthma Foundation Northern Territory – health professional education and training		-	-	-	-
Measure - Chronic Conditions Programs		-	-	-	-
Measure - Closing the Gap – further investments		68	474	437	-
Measure - Delivering Election Commitments in the Health, Disability and Ageing Portfolio		88	-	-	-
Measure - Delivering Funding Certainty for the Drug and Alcohol and Chronic Condition Programs		-	836	897	900
Measure - Equitable Healthcare for Men, Women and Families		47	87	49	4
Measure - Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses		(7,376)	(9,795)	(5,300)	(4,345)
Measure - Health Protection		249	1,515	1,215	1,264
Measure - Health Workforce		(11)	(194)	(194)	(190)
Measure - Improving Access and Uptake of Medicines and Vaccines		150	1,285	-	-
Measure - Mental Health		-	719	515	-
Measure - More Free Mental Health Services		1,530	1,436	1,452	1,395

Table 2.2.1: Additional Estimates and other variations to outcome 1 since the 2025–26 Budget (continued)

	Program Impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Measure - Strengthening Medicare - Establishing 1800MEDICARE and Medicare Urgent Care Clinics additional support		380	392	-	-
Measure - Support for People with Disability		-	70	71	-
Movement of Funds					
(net increase)		-	-	-	-
(net decrease)		-	-	-	-
Changes in Parameters ^(a)					
(net increase)		-	-	1,858	908
(net decrease)		-	(1,049)	-	-
Other Variations					
(net increase)		59,077	61,866	7,397	7,397
(net decrease)		(63,180)	(128,983)	(76,924)	(77,416)
Reclassifications					
(net increase)		2,000	-	-	-
(net decrease)		(4,534)	(2,312)	-	-
Section 75 transfer ^(b)					
(net increase)		-	-	-	-
(net decrease)		(33,800)	-	-	-
Net impact on appropriations for Outcome 1 (departmental)		(46,005)	(74,346)	(69,229)	(70,793)
Total net impact on appropriations for Outcome 1		197,029	989,749	834,408	698,265

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

(a) See explanation in Portfolio Glossary.

(b) The Department of Health, Disability and Ageing has relinquished \$80.1m in administered funding and \$26.3m in departmental funding to the Australian Centre for Disease Control not subject to section 75 transfers. Further details of machinery of Government changes will be reported in the 2026-27 Portfolio Budget Statement.

Table 2.2.2: Budgeted expenses 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.

	2024–25 Actual \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.1: Health Research, Coordination and Access					
Administered expenses					
Ordinary annual services to Services for Other Entities and Trust Moneys Special Account	196,776	155,877	132,173	116,005	119,990
	(7,119)	(12,052)	(12,655)	(13,288)	(13,952)
Special accounts					
Biomedical Translation Fund Services for Other Entities and Trust Moneys Special Account	3,899	-	-	-	-
	38,741	12,052	12,655	13,288	13,952
Expense adjustment ^(a)	(31,622)	-	-	-	-
Medical Research Future Fund	650,000	650,000	650,000	650,000	650,000
Special appropriations					
<i>National Health Act 1953</i> - blood fractionation products and blood related products to National Blood Authority	1,168,694	1,351,230	1,533,855	1,676,575	1,832,247
<i>Public Governance, Performance and Accountability Act 2013</i> - s77 – repayments	1,926	2,000	2,000	2,000	2,000
Other services	-	-	-	-	-
Payments to corporate entities	341,240	359,616	140,024	127,125	128,642
Total for Program 1.1	2,362,535	2,518,723	2,458,052	2,571,705	2,732,879
Program 1.2: Mental Health					
Administered expenses					
Ordinary annual services	1,568,022	1,654,572	1,734,327	1,745,924	1,858,234
Total for Program 1.2	1,568,022	1,654,572	1,734,327	1,745,924	1,858,234

Table 2.2.2: Budgeted expenses for Outcome 1 (continued)

	2024–25 Actual	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.3: First Nations Health					
Administered expenses					
Ordinary annual services	1,264,105	1,267,726	1,313,254	1,219,219	1,268,203
Total for Program 1.3	1,264,105	1,267,726	1,313,254	1,219,219	1,268,203
Program 1.4: Health Workforce					
Administered expenses					
Ordinary annual services	1,845,815	2,012,795	2,046,362	1,875,041	1,918,396
Total for Program 1.4	1,845,815	2,012,795	2,046,362	1,875,041	1,918,396
Program 1.5: Preventive Health and Chronic Disease Support					
Administered expenses					
Ordinary annual services	702,373	894,232	941,721	762,629	672,749
Total for Program 1.5	702,373	894,232	941,721	762,629	672,749
Program 1.6: Primary Health Care Quality and Coordination					
Administered expenses					
Ordinary annual services	713,211	1,226,253	1,281,754	1,530,253	1,426,811
Total for Program 1.6	713,211	1,226,253	1,281,754	1,530,253	1,426,811
Program 1.7: Primary Care Practice Incentives and Medical Indemnity					
Administered expenses					
Ordinary annual services	464,340	508,609	461,367	471,643	482,231
Special appropriations					
<i>Medical Indemnity Act 2002</i>	143,736	144,164	153,364	163,264	173,964
<i>Midwife Professional Indemnity (Commonwealth Contribution) Scheme Act 2010</i>	1,605	5,872	7,152	8,702	10,574
Total for Program 1.7	609,681	658,645	621,883	643,609	666,769
Program 1.8: Health Protection, Emergency Response and Regulation					
Administered expenses					
Ordinary annual services	1,360,983	1,061,575	568,475	538,782	551,859
Other services	55	-	-	-	-
Non-cash expenses	90,670	167,344	16,529	16,529	16,529
Total for Program 1.8	1,451,708	1,228,919	585,004	555,311	568,388

Table 2.2.2: Budgeted expenses for Outcome 1 (continued)

	2024–25 Actual	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate	2027–28 Forward estimate	2028–29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 1.9: Immunisation					
Administered expenses					
Ordinary annual services to Australian Immunisation Register Special Account	34,332	31,915	26,280	26,585	28,199
Special accounts Australian Immunisation Register Special Account - s78 PGPA Act	(600)	(7,133)	(7,133)	(7,133)	(7,133)
Expense adjustment ^(a)	6,626	9,819	9,819	9,819	9,819
Expense adjustment ^(a)	(3,355)	1,167	1,167	1,167	1,167
Special appropriations					
National Health Act 1953 - essential vaccines	701,284	702,328	750,667	599,088	616,748
Total for Program 1.9	738,288	738,096	780,800	629,526	648,800
Outcome 1 totals by appropriation type					
Administered expenses					
Ordinary annual services to Special accounts	8,149,957	8,813,554	8,505,713	8,286,081	8,326,672
Special appropriations	(7,719)	(19,185)	(19,788)	(20,421)	(21,085)
Special accounts	2,017,245	2,205,594	2,447,038	2,449,629	2,635,533
Non cash expenses	664,288	673,038	673,641	674,274	674,938
Other services	90,670	167,344	16,529	16,529	16,529
Payments to corporate entities	55	-	-	-	-
Payments to corporate entities	341,240	359,616	140,024	127,125	128,642
Departmental expenses					
Departmental appropriation to Special accounts	619,879	599,420	520,543	449,068	441,661
Expenses not requiring appropriation in the Budget year	(84,242)	(86,446)	(79,487)	(16,513)	(16,811)
Special accounts	16,041	28,295	15,029	14,537	14,537
AICIS	23,041	24,610	25,181	25,768	26,371
OGTR	10,470	8,312	8,091	8,204	8,299
TGA	261,562	280,265	282,423	219,336	219,539
Expense adjustment ^(a)	30,171	(4,429)	(2,129)	(2,129)	(2,129)
Total expenses for Outcome 1	12,132,656	13,049,989	12,532,808	12,231,488	12,452,697

^(a) Special accounts are reported on a cash basis. This adjustment reflects the differences between expense and cash.

Performance Measures for Outcome 1

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 1 are outlined in the *2025–26 Health and Aged Care Portfolio Budget Statements* and the *2025–26 Department of Health, Disability and Ageing Corporate Plan*.

2.3 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.

Linked programs

There were no changes to Linked programs for Outcome 2 resulting from decisions made since the 2025–26 Budget. Details of the Department of Health, Disability and Ageing's Linked programs can be found in the *2025–26 Health and Aged Care Portfolio Budget Statements*.

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 2.3.1: Additional Estimates and other variations to outcome 2 since the 2025–26 Budget

	Program Impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 2					
Administered					
Annual appropriations					
Measure - Adding a Respiratory Syncytial Virus (RSV) vaccine to the National Immunisation Program (NIP) for older Australians	2.3	454	5,737	1,980	2,084
Measure - An Effective and Clinically Appropriate Medicare Benefits Schedule	2.1	-	2,457	2,457	-
Measure - Delivering Election Commitments in the Health, Disability and Ageing Portfolio	2.3	5,000	(2,000)	(2,000)	(1,000)
Measure - Department of Veterans' Affairs – Enhancing the Health and Wellbeing of Veterans and Serving Members	2.2	-	(2)	(4)	(8)
Measure - Health Research, Systems and Data	2.3	-	-	-	-
Measure - Improving Access and Uptake of Medicines and Vaccines	2.3	-	4,696	-	-
Measure - Permanent Migration Program – 2025–26 planning levels	2.2	1	1	2	3
Measure - Pharmaceutical Benefits Scheme New and Amended Listings	2.3	3,219	5,359	5,536	5,536
Measure - Resetting Social Security Deeming Rates	2.2	(13)	(32)	(51)	(75)
Movement of Funds	2.1, 2.3, 2.4				
(net increase)		16,089	449	4,602	-
(net decrease)		(9,650)	-	-	-
Changes in Parameters ^(a)	2.1, 2.3, 2.4				
(net increase)		-	4	286	289
(net decrease)		-	-	-	-
Other Variations	2.1, 2.2, 2.3, 2.7				
(net increase)		127,594	65,831	49,590	51,073
(net decrease)		-	-	-	-
Net impact on annual appropriations for Outcome 2 (administered)		142,694	82,500	62,398	57,902

Table 2.3.1: Additional Estimates and other variations to outcome 2 since the 2025–26 Budget (continued)

	Program Impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Special appropriations (including Special Accounts)					
Measure - An Effective and Clinically Appropriate Medicare Benefits Schedule	2.1	192	11,047	18,907	25,877
Measure - Department of Veterans' Affairs – Enhancing the Health and Wellbeing of Veterans and Serving Members	2.1, 2.3	-	656	1,640	2,684
Measure - Health Workforce	2.1	-	1,883	1,985	2,029
Measure - Medicare Benefits Schedule New Listings	2.1	735	406	386	391
Measure - More Free Mental Health Services	2.1	-	166	352	540
Measure - Permanent Migration Program – 2025–26 planning levels	2.1, 2.3, 2.5	-	(2)	(1)	-
Measure - Pharmaceutical Benefits Scheme New and Amended Listings	2.1, 2.3	475,433	918,644	891,560	851,264
Measure - Resetting Social Security Deeming Rates	2.1, 2.3	(228)	(479)	(821)	(1,144)
Measure - Strengthening Medicare - Establishing 1800MEDICARE and Medicare Urgent Care Clinics additional support	2.1	-	731	773	-
Measure - Treasury Portfolio - additional resourcing	2.1 2.1, 2.3, 2.4	-	-	-	(1,880)
Changes in Parameters ^(a)					
(net increase)		2,163	90,477	144,800	106,556
(net decrease)		(9,340)	(2,189)	(4,513)	(4,717)
Other Variations	2.1, 2.3, 2.4, 2.7				
(net increase)		84,847	90,836	474,860	838,188
(net decrease)		(364,945)	(129,643)	(152,694)	(215,952)
Net impact on special appropriations for Outcome 2 (administered)		188,857	982,533	1,377,234	1,603,836
Net impact on appropriations for Outcome 2 (administered)		331,551	1,065,033	1,439,632	1,661,738

Table 2.3.1: Additional Estimates and other variations to outcome 2 since the 2025–26 Budget (continued)

	Program Impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Departmental					
Annual appropriations					
Measure - An Effective and Clinically Appropriate Medicare Benefits Schedule	780	9,137	9,260	-	-
Measure - Department of Veterans' Affairs - strengthening program integrity and veterans' advocacy	840	1,578	1,503	-	-
Measure - Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses	(2,582)	(3,925)	(2,124)	(1,741)	
Measure - Health Research, Systems and Data	-	-	-	-	-
Measure - Strengthening Medicare - Establishing 1800MEDICARE and Medicare Urgent Care Clinics additional support	126	73	73	73	
Other Variations					
(net increase)	-	-	-	-	-
(net decrease)	-	-	-	-	-
Net impact on appropriations for Outcome 2 (departmental)	(836)	6,863	8,712	(1,668)	
Total net impact on appropriations for Outcome 2	330,715	1,071,896	1,448,344	1,660,070	

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

(a) See explanation in Portfolio Glossary.

Table 2.3.2: Budgeted expenses 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.

	2024–25 Actual	2025–26 Revised estimated expenses	2026–27 Forward estimate	2027–28 Forward estimate	2028–29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 2.1: Medical Benefits					
Administered expenses					
Ordinary annual services	126,529	148,118	134,525	109,795	107,395
Special account					
Medicare Guarantee Fund - medical benefits	32,354,436	35,086,296	37,503,912	39,525,990	41,110,180
accrual adjustment ^(a)	91,706	40,107	44,295	35,425	60,882
Total for Program 2.1	32,572,671	35,274,521	37,682,732	39,671,210	41,278,457
Program 2.2: Hearing Services					
Administered expenses					
Ordinary annual services	660,491	700,787	698,950	745,142	745,123
Total for Program 2.2	660,491	700,787	698,950	745,142	745,123
Program 2.3: Pharmaceutical Benefits					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and 3)	978,228	1,212,694	1,298,692	1,316,061	1,370,232
Special account					
Medicare Guarantee Fund - pharmaceutical benefits	18,886,291	20,694,057	21,136,870	21,456,880	21,796,868
accrual adjustment ^(a)	435,570	(134,121)	8,835	4,681	6,880
Total for Program 2.3	20,300,089	21,772,630	22,444,397	22,777,622	23,173,980
Program 2.4: Private Health Insurance					
Administered expenses					
Ordinary annual services	10,181	11,736	9,077	8,092	7,657
Special appropriations					
<i>Private Health Insurance Act 2007 - incentive payments and rebate</i>	7,379,913	7,602,163	7,772,068	7,933,054	8,059,598
Total for Program 2.4	7,390,094	7,613,899	7,781,145	7,941,146	8,067,255

Table 2.3.2: Budgeted expenses for Outcome 2 (continued)

	2024–25 Actual	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 2.5: Dental Services					
Administered expenses					
Ordinary annual services	–	–	–	–	–
Special appropriations					
<i>Dental Benefits Act 2008</i>	345,477	325,937	324,653	324,528	324,479
Total for Program 2.5	345,477	325,937	324,653	324,528	324,479
Program 2.6: Health Benefit Compliance					
Administered expenses					
Ordinary annual services	8,987	20,617	20,617	20,617	16,645
Total for Program 2.6	8,987	20,617	20,617	20,617	16,645
Program 2.7: Assistance through Aids and Appliances					
Administered expenses					
Ordinary annual services	3,060	49,133	50,530	51,968	52,835
Special appropriations					
<i>National Health Act 1953</i>					
- aids and appliances	526,917	485,418	505,184	525,346	539,305
Total for Program 2.7	529,977	534,551	555,714	577,314	592,140
Outcome 2 totals by appropriation type					
Administered expenses					
Ordinary annual services	1,787,476	2,143,085	2,212,391	2,251,675	2,299,887
Special appropriations	8,252,307	8,413,518	8,601,905	8,782,928	8,923,382
Special account	51,240,727	55,780,353	58,640,782	60,982,870	62,907,048
accrual adjustment	527,276	(94,014)	53,130	40,106	67,762
Departmental expenses					
Departmental appropriation	253,151	210,142	194,416	202,174	181,863
Expenses not requiring					
appropriation in the Budget year	6,419	3,834	3,738	3,616	3,616
Total expenses for Outcome 2	62,067,356	66,456,918	69,706,363	72,263,369	74,383,558

(a) The difference between cash payments from the Medicare Guarantee Fund Special Account and accrual expenses.

Performance Measures for Outcome 2

There have been no changes to performance measures for Outcome 2 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 2 are outlined in the *2025–26 Health and Aged Care Portfolio Budget Statements* and the *2025–26 Department of Health, Disability and Ageing Corporate Plan*.

2.4 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.

Linked programs

Changes to Outcome 3 Linked Programs are detailed below. Refer to the 2025–26 *Health and Aged Care Portfolio Budget Statements* for all remaining unchanged Linked Programs.

Other Commonwealth Entities that contribute to Outcome 3 ³
Department of Social Services
<i>Program 2.1: Families and Communities</i>
DSS provides <i>employment</i> assistance, supports and services for people with disability (3.1, 3.2 and 3.3).

³ New or modified linked program information is shown in italics.

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 2.4.1: Additional Estimates and other variations to outcome 3 since the 2025–26 Budget

	Program Impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 3					
Administered					
Annual appropriations					
Measure - ACT Primary Care and Aged Care Package	3.2	3,000	4,000	3,000	-
Measure - Delivering Election Commitments in the Health, Disability and Ageing Portfolio	3.2, 3.3	-	-	-	-
Measure - Improving in-Home Aged Care Support	3.2, 3.3	(152,848)	(60,480)	(20,931)	(21,391)
Measure - Improving Residential Aged Care	3.1, 3.3	8,401	13,838	-	-
Measure - Supporting Multicultural Communities	3.2 3.1, 3.2, 3.3	-	-	-	-
Movement of Funds	3.3				
(net increase)		321,261	128,479	358,532	576,134
(net decrease)		(491,387)	(211,000)	(174,500)	(288,067)
Changes in Parameters ^(a)	3.1, 3.2, 3.3				
(net increase)		-	5,144	14,220	10,845
(net decrease)		(309)	(4,193)	-	-
Other Variations	3.1, 3.2				
(net increase)		2,279	-	-	-
(net decrease)		-	-	-	-
Reclassifications	3.2				
(net increase)		-	-	-	-
(net decrease)		(2,400)	-	-	-

Table 2.4.1: Additional Estimates and other variations to outcome 3 since the 2025–26 Budget (continued)

	Program Impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Special appropriations (including Special Accounts)					
Measure - Improving in-Home Aged Care Support	3.2	646,802	300,950	-	-
Measure - Improving Residential Aged Care	3.2	1,821	2,528	2,664	2,803
Measure - Resetting Social Security Deeming Rates	3.2	(19,278)	(40,608)	(42,132)	(42,371)
Changes in Parameters ^(a)	3.2				
(net increase)		-	1,443	1,952	1,511
(net decrease)		-	-	(18,236)	(19,230)
Other Variations	3.2				
(net increase)		12,609,296	701,000	608,811	596,359
(net decrease)		(12,519,122)	(1,013,414)	(1,113,522)	(1,316,131)
Net impact on appropriations for Outcome 3 (administered)		407,516	(172,313)	(380,142)	(499,538)
Departmental					
Annual appropriations					
Measure - Delivering Election Commitments in the Health, Disability and Ageing Portfolio		-	-	-	-
Measure - Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses		(8,482)	(13,611)	(7,365)	(6,037)
Measure - Health Research, Systems and Data		-	-	-	-
Measure - Improving in-Home Aged Care Support		65	8	11	-
Measure - Improving Residential Aged Care		558	79	-	-
Other Variations					
(net increase)		29	-	-	-
(net decrease)		-	-	-	(615)
Reclassifications					
(net increase)		64,140	-	-	-
(net decrease)		(61,740)	-	-	-
Net impact on appropriations for Outcome 3 (departmental)		(5,430)	(13,524)	(7,354)	(6,652)
Total net impact on appropriations for Outcome 3		402,086	(185,837)	(387,496)	(506,190)

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

(a) See explanation in Portfolio Glossary.

Table 2.4.2: Budgeted expenses 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.

	2024–25 Actual \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 3.1: Access and Information					
Administered expenses					
Ordinary annual services	735,243	892,359	755,261	773,054	809,423
Total for Program 3.1	735,243	892,359	755,261	773,054	809,423
Program 3.2: Aged Care Services					
Administered expenses					
Ordinary annual services	4,059,253	4,830,074	5,161,933	5,209,840	5,521,836
Zero Real Interest Loans					
- appropriation	-	-	1,471	1,471	-
- expense adjustment ^(a)	(224)	-	(1,471)	(1,471)	-
Other services					
Refundable Accommodation Deposit Concessional Loan					
- appropriation	-	-	-	-	-
- expense adjustment ^(b)	-	-	-	-	-
Special appropriations					
<i>Aged Care Act 1997</i>					
- flexible care	812,237	373,008	-	-	-
<i>Aged Care Act 1997</i>					
- residential and home care	31,929,148	11,848,536	40,000	10,000	-
<i>Aged Care Act 2024</i>					
- Support at Home	-	6,599,045	9,704,915	8,645,805	9,048,048
<i>Aged Care Act 2024</i>					
- Residential Care	-	17,278,972	27,651,451	29,898,335	32,244,684
<i>Aged Care Act 2024</i>					
- Specialist Aged Care Programs	-	441,594	814,255	859,554	787,372
<i>Aged Care Act 2024</i>					
- AT-HM Scheme	-	198,124	314,478	485,338	508,634
<i>National Health Act 1953</i>					
- continence aids payments	125,145	134,703	142,771	151,939	164,470
<i>Aged Care (Accommodation Payment Security) Act 2006</i>					
<i>Aged Care Act 2024</i> ^(c)	-	-	-	-	-
Total for Program 3.2	36,925,559	41,704,056	43,829,803	45,260,811	48,275,044

Table 2.4.2: Budgeted expenses for Outcome 3 (continued)

	2024–25 Actual	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate	2027–28 Forward estimate	2028–29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 3.3: Aged Care Quality					
Administered expenses					
Ordinary annual services	389,355	505,498	325,136	242,481	241,908
Total for Program 3.3	389,355	505,498	325,136	242,481	241,908
Outcome 3 totals by appropriation type					
Administered expenses					
Ordinary annual services	5,183,851	6,227,931	6,243,801	6,226,846	6,573,167
- expense adjustment ^(a)	(224)	-	(1,471)	(1,471)	-
Other services	-	-	-	-	-
- expense adjustment ^(b)	-	-	-	-	-
Special appropriations	32,866,530	36,873,982	38,667,870	40,050,971	42,753,208
Departmental expenses					
Departmental appropriation	796,228	784,626	211,763	160,451	153,480
Expenses not requiring appropriation in the Budget year	18,730	15,348	14,963	14,474	14,474
Total expenses for Outcome 3	38,865,115	43,901,888	45,136,926	46,451,271	49,494,329

(a) 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.

(b) 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.

(c) The new *Aged Care Act 2024* received Royal Assent on 2 December 2024 and commenced 1 November 2025.

Performance Measures for Outcome 3

There have been no changes to performance measures for Outcome 3 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 3 are outlined in the *2025–26 Health and Aged Care Portfolio Budget Statements* and the *2025–26 Department of Health, Disability and Ageing Corporate Plan*.

2.5 Budgeted expenses and performance for Outcome 4

Outcome 4: Disability and Carers

Supporting the independence of people with disability and carers by providing targeted supports.

Linked programs

Changes to Outcome 4 Linked Programs following the 2025–26 *Health and Aged Care Portfolio Budget Statements* are detailed below.

Other Commonwealth Entities that contribute to Outcome 4⁴
<i>National Disability Insurance Agency</i>
<i>Program 1.1 – Reasonable and Necessary Supports for Participants</i>
<i>Program 1.2 – National Disability Insurance Agency and General Supports</i>
These linked programs provide for the delivery of the NDIS (4.2).
<i>NDIS Quality and Safeguards Commission</i>
<i>Program 1.1 – Support for National Disability Insurance Scheme providers in relation to registration</i>
<i>The NDIS Quality and Safeguards Commission supports NDIS participants to exercise choice and control, ensure appropriate safeguards are in place for NDIS supports, and establish expectations for providers and their staff to deliver quality support (4.2).</i>

⁴ New or modified linked program information is shown in italics.

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 2.5.1: Additional Estimates and other variations to outcome 4 since the 2025–26 Budget

	Program Impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 4					
Administered					
Annual appropriations					
Measure - Support for People with Disability	4.1	(1,578)	2,751	2,809	-
Measure - Support for Community Sector Organisations	4.1	-	19,170	13,589	-
Movement of Funds	4.1				
(net increase)		3,450	4,047	2,016	-
(net decrease)		-	-	-	-
Changes in Parameters^(a)	4.1				
(net increase)		-	259	907	680
(net decrease)		-	-	-	-
Section 75 transfer^(b)	4.1, 4.2				
(net increase)		28,024,465	-	-	-
(net decrease)		-	-	-	-
Other Variations	4.1, 4.2				
(net increase)		10,095,738	40,831,841	44,438,901	47,714,495
(net decrease)		(4,421)	(198)	(441)	(499)
Net impact on appropriations for Outcome 4 (administered)		38,117,654	40,857,870	44,457,781	47,714,676

Table 2.5.1: Additional Estimates and other variations to outcome 4 since the 2025–26 Budget (continued)

Program Impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Departmental				
Annual appropriations				
Measure - Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses	-	(2,163)	(1,171)	(959)
Measure - Support for People with Disability	10,058	-	-	-
Section 75 transfer^(b)				
(net increase)	76,374	60,194	55,198	52,766
(net decrease)	-	-	-	-
Other Variations				
(net increase)	7,915	8,007	6,420	5,848
(net decrease)	(1,264)	(330)	-	(826)
Net impact on appropriations for Outcome 4 (departmental)	93,083	65,708	60,447	56,829
Total net impact on appropriations for Outcome 4	38,210,737	40,923,578	44,518,228	47,771,505

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

(a) See explanation in Portfolio Glossary.

(b) The Department of Health, Disability and Ageing received \$28b in administered funding under a section 75 determination from the Department of Social Services (DSS) and \$76.4m in departmental funding from DSS not subject to section 75 transfers.

Table 2.5.2: Budgeted expenses for Outcome 4

Outcome 4: Disability and Carers

Supporting the independence of people with disability and carers by providing targeted supports.

	2024–25 Actual ^(a) \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 4.1: Disability and Carers					
Administered expenses					
Ordinary annual services	461,078	497,727	506,979	482,861	449,421
Other services	-	-	-	-	-
Special accounts					
Services for other entities and trust moneys special account	15,710	9,029	165	-	-
Total for Program 4.1	476,788	506,756	507,144	482,861	449,421
Program 4.2: National Disability Insurance Scheme					
Administered expenses					
Ordinary annual services	33,562,602	37,618,750	40,350,726	43,974,920	47,265,255
Other services	-	-	-	-	-
Payments to corporate entities	2,252,660	2,390,509	1,507,389	1,424,220	1,468,333
Total for Program 4.2	35,815,262	40,009,259	41,858,115	45,399,140	48,733,588
Outcome 4 totals by appropriation type					
Administered expenses					
Ordinary annual services	34,023,680	38,116,477	40,857,705	44,457,781	47,714,676
Other services	-	-	-	-	-
Special accounts	15,710	9,029	165	-	-
Payments to corporate entities	2,252,660	2,390,509	1,507,389	1,424,220	1,468,333
Departmental expenses					
Departmental appropriation	96,361	123,810	94,962	90,018	89,662
Expenses not requiring appropriation in the Budget year	-	885	863	835	835
Total expenses for Outcome 4	36,388,411	40,640,710	42,461,084	45,972,854	49,273,506

(a) 2024–25 actuals relating to the Disability and Carers functions transferred under the AAO of 13 May 2025 have been included in Outcome 4 table above. The expenditure relating the transferred function were excluded in the Department of Social Services annual report, so are included here for visibility.

Table 2.5.3: Program components of Outcome 4

	2024–25 Actual ^(a)	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 4.1: Disability and Carers					
4.1.1 – Component 1 (Disability and Carers)					
Annual administered expenses:					
Ordinary annual services					
Disability and Carer Support	461,078	497,727	506,979	482,861	449,421
Special account expenses					
Social Services SOETM Special Account 2021					
Special account to support the National Disability Data Asset	15,710	9,029	165	-	-
Total component 1 expenses	476,788	506,756	507,144	482,861	449,421
Total for Program 4.1	476,788	506,756	507,144	482,861	449,421

Program 4.2: National Disability Insurance Scheme**4.2.1 – Component 1 (National Disability Insurance Scheme)**

Annual administered expenses:					
Ordinary annual services					
NDIS Transitioning Commonwealth Programs and Continuity of Support	484	-	-	-	-
Sector Development Fund and Jobs and Market Fund	901	387	839	-	-
National Disability Insurance Scheme Participant Plans	33,561,217	37,618,363	40,349,887	43,974,920	47,265,255
Payments to corporate entities					
Payments to Corporate Entity - NDIA Agency costs	2,252,660	2,390,509	1,507,389	1,424,220	1,468,333
Total component 1 expenses	35,815,262	40,009,259	41,858,115	45,399,140	48,733,588
Total for Program 4.2	35,815,262	40,009,259	41,858,115	45,399,140	48,733,588
Total program expenses	36,292,050	40,516,015	42,365,259	45,882,001	49,183,009

^(a) 2024–25 actuals relating to the Disability and Carers functions transferred under the AAO of 13 May 2025 have been included in Outcome 4 table above. The expenditure relating the transferred function were excluded in the Department of Social Services annual report, so are included here for visibility.

Table 2.5.4 Performance Measures for Outcome 4

Table 2.5.4 below details the performance measure for each program associated with Outcome 4. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs or materially changed existing programs resulting from decisions made since the 2025–26 Budget.

Outcome 4: Disability and Carers Supporting the independence of people with disability and carers by providing targeted supports.		
Program 4.1: Disability and Carers⁵ To support people with disabilities and carers to actively participate in community and economic life.		
Key Activities	Disability and Carer Support.	
Year	Performance measures⁶	Planned Performance Results
Budget Year 2025–26	4.1A – Extent to which carers who are registered with Carer Gateway local service providers' wellbeing is assessed as improved.	<p>a. Percentage (at least 30%) of carers registered with Carer Gateway local service providers assessed as having improved carer wellbeing in the current reporting period.</p> <p>b. Percentage (at least 35%) of carers registered with Carer Gateway local service providers assessed as having improved carer wellbeing since the program commenced.</p>
	4.1B – Extent to which the evidence base is built for Australia's Disability Strategy 2021–2031 (ADS).	The number of measures under the ADS Outcomes Framework with data reported is an increase on the previous reporting year.
Forward Estimates 2026–29	4.1A – As per 2025–26	<p>a. As per 2025–26</p> <p>b. As per 2025–26</p>
	4.1B – As per 2025–26	Increase on previous year.
Material changes to Program 4.1 as a result of government decisions made since the 2025–26 Budget: Nil		

⁵ This is a new program created as a result of government decisions made since the 2025–26 Budget. This program transferred from the Department of Social Services (DSS) as a result of machinery of government (MoG) changes effective 13 May 2025.

⁶ These are the performance measures which relate to Program 4.1 which transferred from the DSS as a result of the MoG changes effective 13 May 2025. These performance measures were published in the Department of Health, Disability and Ageing Corporate Plan 2025–26.

Program 4.2: National Disability Insurance Scheme⁷		
Key Activities	4.2A – Sector Development Fund and Jobs and Market Fund. 4.2B & 4.2C – NDIS Participant Plans.	
Year	Performance measures⁸	Planned Performance Results
Budget Year 2025–26	4.2A – The extent to which the Department of Health, Disability and Ageing is advising on and/or delivering market initiatives that influence the development of the market and workforce for NDIS participants.	The department has advised on and/or delivered 8 market initiatives to develop the market and workforce.
	4.2B – NDIS cost growth is sustainable.	Annual growth in the total cost of the Scheme tracking to achieve the target of no more than 8% by 1 July 2026, with further moderation of growth as the Scheme matures.
	4.2C – Legislative amendments developed for Government.	Criterion is met if 3 of the 3 progress milestones are delivered.
Forward Estimates 2026–29	4.2A – As per 2025–26	As per 2025–26
	4.2B – As per 2025–26	Annual Scheme cost growth no more than 8%.
	4.2C – As per 2025–26	Participants transition to new framework planning and access reform enables diversion of children to foundational supports.
Material changes to Program 4.2 as a result of government decisions made since the 2025–26 Budget: Nil		

⁷ This is a new program created as a result of government decisions made since the 2025–26 Budget. This program transferred from the Department of Social Services (DSS) as a result of machinery of government (MoG) changes effective 13 May 2025.

⁸ These are the performance measures which relate to Program 4.2 which transferred from the DSS as a result of the MoG changes effective 13 May 2025. These performance measures were published in the Department of Health, Disability and Ageing Corporate Plan 2025–26.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by the Department of Health, Disability and Ageing.

Table 3.1: Estimates of special account flows and balances

Outcome	Opening balance 2025–26 2024–25 \$'000	Other receipts 2025–26 2024–25 \$'000	Appropriation receipts 2025–26 2024–25 \$'000	Payments 2025–26 2024–25 \$'000	Closing balance 2025–26 2024–25 \$'000
Departmental					
Australian Industrial Chemicals Introduction Scheme	1 39,035 39,641	21,174 20,633	1,936 1,802	24,610 23,041	37,535 39,035
Office of the Gene Technology Regulator	1 8,535 10,693	139 198	8,173 8,114	8,312 10,470	8,535 8,535
Therapeutic Goods Administration	1 92,805 78,037	206,225 202,003	71,111 74,327	280,265 261,562	89,876 92,805
Total Departmental					
2025–26 estimate	140,375	227,538	81,220	313,187	135,946
<i>2024–25 actual</i>	128,371	222,834	84,243	295,073	140,375

Table 3.1: Estimates of special account flows and balances (continued)

Outcome	Opening balance 2025–26 2024–25 \$'000	Other receipts 2025–26 2024–25 \$'000	Appropriation receipts 2025–26 2024–25 \$'000	Payments 2025–26 2024–25 \$'000	Closing balance 2025–26 2024–25 \$'000
Administered					
Australian Immunisation Register	1 7,859 7,010	3,853 6,875	7,133 600	9,819 6,626	9,026 7,859
Biomedical Translation Fund	1 38,472 51,507	- -	- -	- 13,035	38,472 38,472
Medical Research Future Fund	1 26,885 61,196	650,000 655,545	- -	650,000 689,856	26,885 26,885
Medicare Guarantee Fund	2 - 5,240,727	55,780,353 46,000,000	- -	55,780,353 51,240,727	- -
Total Administered	73,216 5,360,440	56,434,206 46,662,420	7,133 600	56,440,172 51,950,244	74,383 73,216
Special Public Money					
Services for Other Entities and Trust Moneys	various 601,936	82,909 18,798	21,499 15,398	12,052 553,223	27,026 82,909
Social Services - Services for Other Entities and Trust Money	4 -	- -	10,316 -	9,029 -	7,852 -
Total Special Accounts	296,500 6,090,747	56,693,559 46,904,052	109,434 100,241	56,788,237 52,798,540	311,256 296,500

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Departmental resources

The departmental budgeted financial statements for the Department of Health, Disability and Ageing 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 2025–26 reflect the impact of the additional funding due to government decisions since the 2025–26 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 resources

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 provides for the obsolescence and expiry of the National Medical Stockpile 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.

3.2.2 Budgeted financial statements

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Employee benefits	1,035,192	990,316	867,764	891,362	889,980
Supplier expenses	883,889	899,053	319,852	177,828	145,768
Depreciation and amortisation	108,578	96,193	93,564	92,229	90,804
Write-down and impairment of assets	22,431	1,071	1,071	1,071	1,071
Interest on RoU	10,389	9,909	9,007	8,049	7,049
Other expenses	405	-	-	-	-
Total expenses	2,060,884	1,996,542	1,291,258	1,170,539	1,134,672
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	240,710	250,776	255,647	256,234	256,837
Interest	-	-	2,068	2,068	2,068
Other revenue	23,167	1,847	1,847	1,847	1,847
Total revenue	263,877	252,623	259,562	260,149	260,752
Gains					
Other	8,617	953	953	953	953
Total gains	8,617	953	953	953	953
Total own-source income	272,494	253,576	260,515	261,102	261,705
Net cost of (contribution by) services					
	1,788,390	1,742,966	1,030,743	909,437	872,967
Revenue from Government	1,744,667	1,692,913	996,199	876,228	841,183
Surplus (Deficit)	(43,723)	(50,053)	(34,544)	(33,209)	(31,784)
Surplus (Deficit) attributable to the Australian Government	(43,723)	(50,053)	(34,544)	(33,209)	(31,784)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	2,890	-	-	-	-
Total other comprehensive income (loss)	2,890	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(40,832)	(50,053)	(34,544)	(33,209)	(31,784)

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Reconciliation of comprehensive income attributable to the entity**

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Total comprehensive income (loss) attributable to the Australian Government	(40,832)	(50,053)	(34,544)	(33,209)	(31,784)
plus non-appropriated expenses including depreciation and amortisation expenses	51,565	39,813	37,184	35,849	34,424
less cost recovered depreciation					
AICIS	(4,927)	(5,971)	(5,971)	(5,971)	(5,971)
TGA	(3,084)	-	-	-	-
plus depreciation and amortisation expenses for RoU	57,014	56,380	56,380	56,380	56,380
less lease principal repayments	(51,804)	(53,049)	(53,049)	(53,049)	(53,049)
Total comprehensive income (loss) attributable to the agency	7,932	(12,880)	-	-	-

RoU = Right-of-Use asset

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	141,978	137,549	135,420	133,291	131,162
Receivables	454,112	454,283	460,321	474,144	487,967
Other	18,905	18,905	24,131	24,131	24,131
Total financial assets	614,995	610,737	619,872	631,566	643,260
Non-financial assets					
Land and buildings	536,075	491,659	473,035	439,334	407,055
Property, plant and equipment	6,858	20,194	8,125	8,604	9,083
Intangibles	262,192	321,677	325,795	300,735	275,807
Other	23,139	17,310	18,024	18,738	19,452
Total non-financial assets	828,264	850,840	824,979	767,411	711,397
Total assets	1,443,259	1,461,577	1,444,851	1,398,977	1,354,657
LIABILITIES					
Payables					
Employees	31,670	34,098	36,526	38,954	41,382
Suppliers	127,386	99,365	99,365	99,365	99,365
Other payables	1,973	38,547	47,100	55,653	64,206
Total payables	161,029	172,010	182,991	193,972	204,953
Interest bearing liabilities					
Leases	513,405	471,856	430,307	388,758	347,209
Total Interest bearing liabilities	513,405	471,856	430,307	388,758	347,209
Provisions					
Employees	262,619	273,835	277,220	280,605	283,990
Other provisions	12,205	12,205	12,205	12,205	12,205
Total provisions	274,824	286,040	289,425	292,810	296,195
Total liabilities	949,258	929,906	902,723	875,540	848,357
Net Assets	494,001	531,671	542,128	523,437	506,300
EQUITY					
Contributed equity	1,129,978	1,219,165	1,264,166	1,278,684	1,293,331
Reserves	43,694	43,693	43,693	43,693	43,693
Accumulated deficits	(679,671)	(731,187)	(765,731)	(798,940)	(830,724)
Total equity	494,001	531,671	542,128	523,437	506,300

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2025–26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(681,134)	43,693	1,131,442	494,001
Surplus (deficit) for the period	(50,053)	-	-	(50,053)
Restructuring	-	-	-	-
Equity injection - appropriations	-	-	72,388	72,388
Departmental Capital Budget	-	-	15,335	15,335
Estimated closing balance as at 30 June 2026				
	(731,187)	43,693	1,219,165	531,671

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	259,650	259,361	264,232	264,819	265,422
Appropriations	1,892,353	1,699,311	984,001	861,471	826,426
Interest	-	-	2,068	2,068	2,068
Net GST received	65,846	65,977	26,865	22,744	23,055
Other cash received	4,675	9,320	1,847	1,847	1,847
Total cash received	2,222,524	2,033,969	1,279,013	1,152,949	1,118,818
Cash used					
Employees	999,046	991,976	861,951	885,549	884,167
Suppliers	871,615	891,941	319,613	177,589	145,529
Cash to the OPA	248,746	-	-	-	-
Lease interest	10,390	9,909	9,007	8,049	7,049
GST paid	59,118	65,977	26,865	22,744	23,055
Total cash used	2,188,915	1,959,803	1,217,436	1,093,931	1,059,800
Net cash from (or used by) operating activities	33,609	74,166	61,577	59,018	59,018
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	58,185	114,171	56,560	23,518	23,647
Total cash used	58,185	114,171	56,560	23,518	23,647
Net cash from (or used by) investing activities	(58,185)	(114,171)	(56,560)	(23,518)	(23,647)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	58,656	73,290	29,780	2,217	2,191
Appropriations - DCB	19,772	15,335	16,123	13,203	13,358
Total cash received	78,428	88,625	45,903	15,420	15,549
Cash used					
Lease principal repayment	51,804	53,049	53,049	53,049	53,049
Total cash used	51,804	53,049	53,049	53,049	53,049
Net cash from (or used by) financing activities	26,624	35,576	(7,146)	(37,629)	(37,500)
Net increase (or decrease) in cash held	2,049	(4,429)	(2,129)	(2,129)	(2,129)
Cash and cash equivalents at the beginning of the reporting period	139,929	141,978	137,549	135,420	133,291
Cash and cash equivalents at the end of the reporting period	141,978	137,549	135,420	133,291	131,162

OPA = Official Public Account

DCB = Departmental Capital Budget

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	329,246	72,388	28,878	1,315	1,289
Capital budget - Bill 1 (DCB)	21,449	15,335	16,123	13,203	13,358
Total capital appropriations	350,695	87,723	45,001	14,518	14,647
Total new capital appropriations represented by:					
Purchase of non-financial assets	350,695	87,723	45,001	14,518	14,647
Total items	350,695	87,723	45,001	14,518	14,647
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations					
- equity injection ^(a)	25,309	82,314	34,538	1,315	1,289
Funded by capital appropriation					
- DCB ^(b)	20,210	20,557	13,022	13,203	13,358
Funded internally from departmental resources	17,917	11,300	9,000	9,000	9,000
Total acquisitions of non-financial assets	63,436	114,171	56,560	23,518	23,647
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	58,185	114,171	56,560	23,518	23,647
Total cash used to acquire assets	58,185	114,171	56,560	23,518	23,647

DCB = Departmental Capital Budget

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

(b) Includes purchases from current and previous years' DCB.

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

	Buildings \$'000	Property, plant and equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	89,797	9,724	587,304	686,825
Gross book value - RoU	731,358	468	-	731,826
Accumulated depreciation/amortisation and impairment	(1,950)	(2,883)	(325,112)	(329,945)
Accumulated depreciation/amortisation and impairment - RoU	(283,130)	(453)	-	(283,583)
Opening net book balance	536,075	6,856	262,192	805,123
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	-	82,314	82,314
By purchase - appropriation ordinary annual services		11,900	8,657	20,557
By purchase - internal resources	-	2,500	8,800	11,300
By purchase - RoU	11,394	106	-	11,500
From acquisition of entities or operations (including restructuring)	-	-	-	-
Total additions	11,394	14,506	99,771	125,671
Other movements				
Depreciation/amortisation expense	1,575	(1,102)	(40,286)	(39,813)
Depreciation/amortisation expense - RoU	(56,314)	(66)	-	(56,380)
Revaluations	(1,071)	-	-	(1,071)
From disposal of entities or operations (including restructuring)	-	-	-	-
Total other movements	(55,810)	(1,168)	(40,286)	(97,264)
As at 30 June 2026				
Gross book value	88,726	24,124	687,075	799,925
Gross book value - RoU	742,752	574	-	743,326
Accumulated depreciation/amortisation and impairment	(375)	(3,985)	(365,398)	(369,758)
Accumulated depreciation/amortisation and impairment - RoU	(339,444)	(519)	-	(339,963)
Closing net book balance	491,659	20,194	321,677	833,530

RoU = Right-of-Use asset

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	2,454,401	40,771,040	43,259,407	46,603,988	2,726,841
Subsidies	24,176,673	27,509,327	28,909,389	31,240,421	80,820,752
Personal benefits	69,974,808	75,322,613	78,816,983	80,664,636	83,226,474
Grants	13,385,492	15,372,074	15,889,842	15,665,115	16,074,019
Write-down and impairment of assets	915,621	319,501	16,529	16,529	16,529
Corporate Commonwealth entities	790,497	2,750,114	1,647,396	1,551,321	1,596,944
Depreciation and amortisation	1,457	-	-	-	-
Other expenses	9,070	7,133	7,133	7,133	7,133
Total expenses administered on behalf of Government	111,708,019	162,051,802	168,546,679	175,749,143	184,468,692
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Taxation revenue					
Other taxes	-	-	-	-	-
Total taxation revenue	-	-	-	-	-
Non-taxation revenue					
Interest	-	8,421	7,700	6,987	6,492
Special account transfers	46,681,890	56,430,353	59,294,799	61,639,949	63,565,159
Recoveries	7,343,024	7,004,085	7,396,275	7,618,215	7,801,447
Other revenue	367,331	472,465	467,359	442,950	430,840
Total non-taxation revenue	54,392,245	63,915,324	67,166,133	69,708,101	71,803,938
Total own-source revenue administered on behalf of Government	54,392,245	63,915,324	67,166,133	69,708,101	71,803,938
Gains					
Other gains	-	-	-	-	-
Total gains administered on behalf of Government	-	-	-	-	-
Total revenue administered on behalf of Government	54,392,245	63,915,324	67,166,133	69,708,101	71,803,938

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	245,490	256,619	256,784	256,784	256,784
Receivables	3,600,912	3,606,360	3,457,660	3,291,940	3,113,692
Investments	2,954,383	3,006,897	2,993,745	3,012,393	3,051,968
Total financial assets	6,800,785	6,869,876	6,708,189	6,561,117	6,422,444
Non-financial assets					
Inventories	727,780	679,591	663,062	646,533	630,004
Other non-financial assets	413,016	-	-	-	-
Total non-financial assets	1,140,796	679,591	663,062	646,533	630,004
Total assets administered on behalf of Government	7,941,581	7,549,467	7,371,251	7,207,650	7,052,448
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	278,951	284,091	285,771	287,451	289,131
Subsidies	120,681	120,681	120,681	120,681	120,681
Personal benefits	2,184,884	2,113,468	3,298,186	4,646,411	4,956,698
Grants	253,172	253,843	253,844	253,845	253,846
Total payables	2,837,688	2,772,083	3,958,482	5,308,388	5,620,356
Provisions					
Personal benefits	1,233,289	1,233,289	1,233,289	1,233,289	1,233,289
Subsidies	635,640	650,294	682,738	726,097	833,845
Total provisions	1,868,929	1,883,583	1,916,027	1,959,386	2,067,134
Total liabilities administered on behalf of Government	4,706,617	4,655,666	5,874,509	7,267,774	7,687,490

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	-	4,984	4,457	4,058	3,660
GST received	944,139	1,172,322	1,165,643	174,805	178,542
Special account receipts	46,681,890	56,430,353	59,294,799	61,639,949	63,565,159
Other receipts	6,197,058	7,457,606	7,996,953	8,213,139	8,395,812
Total cash received	53,823,087	65,065,265	68,461,852	70,031,951	72,143,173
Cash used					
Grants	14,675,845	16,420,570	16,929,136	15,713,858	16,123,306
Subsidies	24,222,508	28,920,829	31,231,033	33,535,084	34,316,691
Personal benefits	69,760,065	75,394,029	77,632,265	79,316,411	82,916,187
Suppliers	2,186,190	39,339,256	41,037,120	44,397,480	49,257,861
Corporate entities	790,497	2,750,114	1,647,396	1,551,321	1,596,944
Total cash used	111,635,105	162,824,798	168,476,950	174,514,154	184,210,989
Net cash from (or used by) operating activities	(57,812,018)	(97,759,533)	(100,015,098)	(104,482,203)	(112,067,816)
INVESTING ACTIVITIES					
Cash received					
Repayment of advances and loans	18,348	21,299	20,095	18,146	17,555
Total cash received	18,348	21,299	20,095	18,146	17,555
Cash used					
Advances made	-	-	1,471	1,471	-
Corporate entities	46,128	22,949	5,634	2,241	2,268
Purchase of investments	9,285	-	-	-	-
Total cash used	55,413	22,949	7,105	3,712	2,268
Net cash from (or used by) investing activities	(37,065)	(1,650)	12,990	14,434	15,287

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June) (continued)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Other receipts	-	(5,583)	-	-	-
Total cash received	-	(5,583)	-	-	-
Net cash from (or used by) financing activities	-	5,583	-	-	-
Net increase (or decrease) in cash held	(57,849,083)	(97,755,600)	(100,002,108)	(104,467,769)	(112,052,529)
Cash at beginning of reporting period	6,111,083	245,490	256,619	256,784	256,784
Cash from the OPA for:					
- appropriations	58,549,305	106,257,567	109,000,000	113,678,139	121,633,318
- special accounts	-	10,316	-	-	-
- capital injections	131,102	139,393	-	-	-
- Corporate entity capital	-	22,949	5,634	2,241	2,268
- GST appropriations	981,571	1,172,322	1,165,643	174,805	178,542
Cash to the OPA for:					
- return of GST	(967,837)	(1,172,322)	(1,165,643)	(174,805)	(178,542)
- other	(6,710,651)	(8,663,496)	(9,003,361)	(9,212,611)	(9,583,057)
Cash at end of reporting period	245,490	256,619	256,784	256,784	256,784

OPA = Official Public Account

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Administered assets	100,213	135,278	-	-	-
Total capital appropriations	100,213	135,278	-	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	100,213	135,278	-	-	-
Other	-	-	-	-	-
Total items	100,213	135,278	-	-	-
ACQUISITION OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	84,974	20,763	-	-	-
Total acquisition of non-financial assets	84,974	20,763	-	-	-

Table 3.12: Statement of administered asset movements (2025–26 Budget year)

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

RoU = Right-of-Use asset

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

There has been no significant change to the Aged Care Quality and Safety Commission's (ACQSC) strategic direction statement since the publication of the 2025–26 Portfolio Budget Statements.

A full outline of the ACQSC's Strategic Direction can be found in the *2025–26 Health and Aged Care Portfolio Budget Statements*.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the ACQSC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: ACQSC resource statement – Additional Estimates for 2025–26 as at February 2026

	2024–25 Actual available appropriation \$'000	2025–26 Estimate as at Budget \$'000	2025–26 Proposed Additional Estimates \$'000	2025–26 Total estimate at Additional Estimates \$'000
DEPARTMENTAL				
Annual appropriations - ordinary annual services ^(a)				
Prior year appropriation available ^(b)	128,709	123,211	23	123,234
Departmental appropriation ^{(c) (d)}	314,316	334,052	2,728	336,780
s74 retained revenue receipts ^(e)	21,821	1,734	-	1,734
Departmental Capital Budget ^(f)	1,932	1,941	-	1,941
Annual appropriations - other services - non-operating ^(g)				
Prior year appropriation available ^(a)	1,300	1,300	(1,300)	-
Equity injection	150	50	-	50
Total departmental annual appropriations	339,519	339,077	1,428	340,505
Total departmental resourcing	468,228	462,288	1,451	463,739
ADMINISTERED				
Annual appropriations - ordinary annual services ^(b)				
Outcome 1	-	-	-	-
Annual appropriations - other services - non-operating ^(g)				
Administered assets and liabilities	-	-	-	-
Total administered annual appropriations	-	-	-	-
Total administered resourcing	-	-	-	-
Total resourcing for ACQSC	468,228	462,288	1,451	463,739
	2024–25 Actual	2025–26 Revised		
Average staffing level (number)			1,598	1,881

All figures are GST exclusive.

- (a) *Appropriation Act (No. 1) 2025–26, Appropriation Bill (No. 3) 2025–26 and associated Bills.*
- (b) The estimate at Budget has been revised to reflect ACQSC's 2024–25 Annual Report and amounts repealed in accordance with the repeal date of the underlying Appropriation Acts.
- (c) Excludes \$11.2m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (d) Includes measures published in the *Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026*.
- (e) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (f) 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 3.6 within this chapter for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (g) *Appropriation Act (No. 2) 2025–26, Appropriation Bill (No. 4) 2025–26 and associated Bills.*

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: ACQSC 2025–26 measures since the Budget

Program	2025–26	2026–27	2027–28	2028–29
	\$'000	\$'000	\$'000	\$'000
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses ^(a) ^(b)				
Aged Care Quality and Safety Commission				
Departmental payments	1.1	(3,003)	(2,100)	(1,728)
Total payments		(3,003)	(2,100)	(1,728)
Improving Residential Aged Care ^(a)				
Aged Care Quality and Safety Commission				
Departmental payments	1.1	2,728	-	-
Total payments		2,728	-	-

(a) ACQSC is not the lead entity for this measure. ACQSC impacts only are shown in this table.

(b) Measure relates to an election commitment/savings identified in the 2025 *Explanatory Memorandum to the Appropriation Act (No. 1) 2025–2026 and Appropriation Act (No. 2) 2025–2026*.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the ACQSC at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 1				
Program 1.1: Quality Aged Care Services				
Departmental				
Annual appropriations				
Measure - Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	(3,003)	(2,100)	(1,728)	(1,579)
Measure - Improving Residential Aged Care	2,728	-	-	-
Changes in parameters ^(a)				
(net increase)	-	-	365	187
(net decrease)	-	(184)	-	-
Total	(275)	(2,284)	(1,363)	(1,392)

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

^(a) See explanation in Portfolio Glossary.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the ACQSC through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024–25 Available ^(a)	2025–26 Budget ^{(b)(c)}	2025–26 Revised	Additional Estimates	Reduced Estimates
	\$'000	\$'000	\$'000	\$'000	\$'000
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	316,248	335,993	338,721	2,728	-
Total departmental	316,248	335,993	338,721	2,728	-

- (a) The 2024–25 available appropriation is included to allow a comparison of this 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 - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.
- (b) Includes measures published in the *Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026*.
- (c) Departmental Capital Budgets are appropriated through Appropriation Acts (No.1 and 3). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

Table 1.5: Appropriation Bill (No. 4) 2025–2026

This table is not applicable to the ACQSC in 2025–26.

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There have been no changes to outcomes or programs since the 2025–26 Portfolio Budget Statements.

2.2 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.

Linked programs

There were no changes to Linked programs for Outcome 1 resulting from decisions made since the 2025–26 Budget. Details of the ACQSC's Linked programs can be found in the *2025–26 Health and Aged Care Portfolio Budget Statements*.

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 2.2.1 Budgeted expenses 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.

	2024–25 Actual expenses	2025–26 Revised estimated expenses	2026–27 Forward estimate	2027–28 Forward estimate	2028–29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 1.1: Quality Aged Care Services					
Departmental expenses					
Departmental appropriation ^(a)	316,510	322,115	194,839	192,763	195,354
Expenses not requiring appropriation in the Budget year ^(b)	10,609	12,422	14,701	12,566	12,984
Operating deficit (surplus)	11,262	53,961	-	-	-
Total for Program 1.1	338,381	388,498	209,540	205,329	208,338
Total expenses for Outcome 1	338,381	388,498	209,540	205,329	208,338
	2024–25 Actual	2025–26 Revised			
Average staffing level (number)	1,598	1,881			

^(a) Departmental appropriation combines 'Ordinary annual services' and 'Revenue from independent sources (s74)'.

^(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.

Performance measure for Outcome 1

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 1 are outlined in the *2025–26 Health and Aged Care Portfolio Budget Statements* and the *2025–26 Aged Care Quality and Safety Commission Corporate Plan*.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Table 3.1: Estimates of special account flows and balances

This table is not applicable to the ACQSC in 2025–26 as it does not manage any special accounts.

3.2 Budgeted financial statements

3.2.1 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*, which commenced on 1 November 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.

Cash Flow

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

Administered resources

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*.

3.2.2 Budgeted financial statements

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Employee benefits	205,385	260,313	173,374	174,304	178,009
Supplier expenses	121,954	115,227	20,953	17,939	16,816
Depreciation and amortisation	10,275	12,352	14,631	12,496	12,914
Interest on RoU	767	606	582	590	599
Total expenses	338,381	388,498	209,540	205,329	208,338
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	8,614	-	16,014	16,015	16,015
Total revenue	8,614	-	16,014	16,015	16,015
Gains					
Other	334	70	70	70	70
Total gains	334	70	70	70	70
Total own-source income	8,948	70	16,084	16,085	16,085
Net cost of (contribution by) services	329,433	388,428	193,456	189,244	192,253
Revenue from Government	314,316	327,908	184,806	182,738	186,987
Surplus (Deficit)	(15,117)	(60,520)	(8,650)	(6,506)	(5,266)
Surplus (Deficit) attributable to the Australian Government	(15,117)	(60,520)	(8,650)	(6,506)	(5,266)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(15,117)	(60,520)	(8,650)	(6,506)	(5,266)

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Reconciliation of comprehensive income attributable to the agency**

	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Total comprehensive income (loss) attributable to the Australian Government	(15,117)	(60,520)	(8,650)	(6,506)	(5,266)
plus: non-appropriated expenses depreciation/amortisation expenses	3,317	3,776	4,388	2,253	5,282
plus: depreciation/amortisation expenses for RoU assets	6,958	8,576	10,243	10,243	7,632
less: lease principal repayments	(6,420)	(5,793)	(5,981)	(5,990)	(7,648)
Total comprehensive income (loss) attributable to the agency	(11,262)	(53,961)	-	-	-

RoU = Right-of-Use asset

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,021	3,032	3,767	4,054	3,036
Receivables	125,332	71,227	71,340	71,050	58,678
Total financial assets	126,353	74,259	75,107	75,104	61,714
Non-financial assets					
Land and buildings	24,249	18,658	17,872	7,349	16,636
Property, plant and equipment	11,387	9,604	7,156	7,176	6,808
Intangibles	4	2	-	-	-
Other	10,973	10,973	10,973	11,040	11,510
Total non-financial assets	46,613	39,237	36,001	25,565	34,954
Total assets	172,966	113,496	111,108	100,669	96,668
LIABILITIES					
Payables					
Suppliers	19,001	18,553	19,610	19,512	16,010
Other payables	6,354	7,448	8,142	7,593	7,169
Total payables	25,355	26,001	27,752	27,105	23,179
Interest bearing liabilities					
Leases	25,462	22,654	25,010	19,020	21,468
Total interest bearing liabilities	25,462	22,654	25,010	19,020	21,468
Provisions					
Employees	38,173	39,394	39,583	40,294	41,000
Total provisions	38,173	39,394	39,583	40,294	41,000
Total liabilities	88,990	88,049	92,345	86,419	85,647
Net assets	83,976	25,447	18,763	14,250	11,021
EQUITY					
Contributed equity	28,621	30,612	32,578	34,571	36,608
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	55,355	(5,165)	(13,815)	(20,321)	(25,587)
Total equity	83,976	25,447	18,763	14,250	11,021

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2025–26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	55,355	-	28,621	83,976
Surplus (deficit) for the period	(60,520)	-	-	(60,520)
Capital budget - Bill 2	-	-	50	50
Capital budget - Bill 1 (DCB)	-	-	1,941	1,941
Estimated closing balance as at 30 June 2026				
	(5,165)	-	30,612	25,447

DCB = Departmental Capital Budget

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	316,914	379,689	186,361	184,194	197,402
Goods and services	7,073	1,734	16,225	15,824	16,898
Other	4,961	-	-	-	-
Net GST received	12,915	4,792	4,457	4,562	3,318
Total cash received	341,863	386,215	207,043	204,580	217,618
Cash used					
Employees	198,398	259,092	173,185	174,179	177,429
Suppliers	137,851	118,713	25,468	23,534	23,260
Interest payments on lease liability	767	606	582	590	599
Total cash used	337,016	378,411	199,235	198,303	201,288
Net cash from (or used by) operating activities	4,847	7,804	7,808	6,277	16,330
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	3,409	1,991	3,058	1,993	11,737
Total cash used	3,409	1,991	3,058	1,993	11,737
Net cash from (or used by) investing activities	(3,409)	(1,991)	(3,058)	(1,993)	(11,737)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	3,382	1,991	1,966	1,993	2,037
Total cash received	3,382	1,991	1,966	1,993	2,037
Cash used					
Lease principal repayments	6,420	5,793	5,981	5,990	7,648
Total cash used	6,420	5,793	5,981	5,990	7,648
Net cash from (or used by) financing activities	(3,038)	(3,802)	(4,015)	(3,997)	(5,611)
Net increase (or decrease) in cash held	(1,600)	2,011	735	287	(1,018)
Cash and cash equivalents at the beginning of the reporting period	2,621	1,021	3,032	3,767	4,054
Cash and cash equivalents at the end of the reporting period	1,021	3,032	3,767	4,054	3,036

DCB = Departmental Capital Budget

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	1,905	1,941	1,966	1,993	2,037
Equity injections - Bill 2	150	50	-	-	-
Total capital appropriations	2,055	1,991	1,966	1,993	2,037
Total new capital appropriations represented by:					
Purchase of non-financial assets	2,055	1,991	1,966	1,993	2,037
Other items	-	-	-	-	-
Total items	2,055	1,991	1,966	1,993	2,037
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	1,275	50	-	-	-
Funded by capital appropriation - DCB ^(b)	1,905	1,941	1,966	1,993	2,037
Funded internally from departmental resources	707	-	1,092	-	9,700
Total acquisitions of non-financial assets	3,887	1,991	3,058	1,993	11,737
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	3,409	1,991	3,058	1,993	11,737
Total cash used to acquire assets	3,409	1,991	3,058	1,993	11,737

DCB = Departmental Capital Budget

(a) Includes both current Appropriation Bill (No. 2/4), prior Appropriation Act (2/4/6) and special capital appropriations.

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

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

	Buildings \$'000	Property, plant and equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	-	21,786	3,418	25,204
Gross book value - RoU	44,402	-	-	44,402
Accumulated depreciation/ amortisation and impairment	-	(10,399)	(3,414)	(13,813)
Accumulated depreciation/ amortisation and impairment - RoU	(20,153)	-	-	(20,153)
Opening net book balance	24,249	11,387	4	35,640
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - internally funded	-	1,991	-	1,991
By purchase - RoU	2,985	-	-	2,985
Total additions	2,985	1,991	-	4,976
Other movements				
Depreciation/amortisation expense	-	(3,774)	(2)	(3,776)
Depreciation/amortisation expense - RoU	(8,576)	-	-	(8,576)
Total other movements	(8,576)	(3,774)	(2)	(12,352)
As at 30 June 2026				
Gross book value	-	23,777	3,418	27,195
Gross book value - RoU	47,387	-	-	47,387
Accumulated depreciation/ amortisation and impairment	-	(14,173)	(3,416)	(17,589)
Accumulated depreciation/ amortisation and impairment - RoU	(28,729)	-	-	(28,729)
Closing net book balance	18,658	9,604	2	28,264

RoU = Right-of-Use asset

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Other non-tax revenue	19	28,493	-	-	-
Total non-taxation revenue	19	28,493	-	-	-
Total revenues administered on behalf of Government	19	28,493	-	-	-
Total income administered on behalf of Government	19	28,493	-	-	-

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

This table is not applicable to the ACQSC in 2025–26.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and services	-	28,493	-	-	-
Other	19	-	-	-	-
Total cash received	19	28,493	-	-	-
Net cash from (or used by) operating activities	(19)	(28,493)	-	-	-
Net increase (or decrease) in cash held	(19)	(28,493)	-	-	-
Cash at beginning of reporting period	-	-	-	-	-
Cash to the OPA for:					
- transfers	19	28,493	-	-	-
Cash at end of reporting period	-	-	-	-	-

OPA = Official Public Account

Australian Centre for Disease Control

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Australian Centre for Disease Control

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Centre for Disease Control's strategic directions describe the outcomes the CDC is working to achieve for Australia's public health system over the forward estimates.

They provide a clear line of sight between the CDC's legislated role, its priority initiatives, and the outcomes against which its performance is assessed.

Together they provide an enduring and consistent framework for CDC activity, investment and accountability.

1. Public health threats are identified early and understood clearly

Australia has strong national capability to monitor, analyse and interpret emerging public health risks, supporting early detection and a shared understanding of threats.

2. Data and evidence systems are strengthened to support preparedness and response

National data, surveillance and information systems are strengthened and better connected, enabling timely preparedness and effective responses to public health risks.

3. Public health advice is trusted, transparent and clearly explained

Governments and the public have access to independent public health advice that is clear, transparent and explains how evidence has informed decisions and recommendations.

4. Australia is better prepared to respond to health emergencies

National preparedness for communicable disease outbreaks and other public health emergencies is strengthened, supporting timely, coordinated and effective responses.

5. National public health responses are coordinated and consistent

Public health action across governments, agencies and sectors is better aligned, reducing fragmentation and supporting a more coherent national approach to shared risks.

6. Australia's public health system is more resilient over time

Public health capability, expertise and institutional knowledge are strengthened and sustained, supporting long-term primary prevention for Australians.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Australian Centre for Disease Control at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: Australian Centre for Disease Control resource statement – Additional Estimates for 2025–26 as at February 2026

	2024–25 Actual available appropriation	2025–26 Estimate as at Budget	2025–26 Proposed Additional Estimates	2025–26 Total estimate at Additional Estimates
	\$'000	\$'000	\$'000	\$'000
DEPARTMENTAL				
Annual appropriations - ordinary annual services ^(a)				
Prior year appropriation available	-	-	-	-
Departmental appropriation ^(b)	-	-	26,300	26,300
s74 retained revenue receipts ^(c)	-	-	-	-
Departmental Capital Budget ^(d)	-	-	-	-
Annual appropriations - other services - non-operating ^(e)				
Equity injection	-	-	7,500	7,500
Total departmental annual appropriations	-	-	33,800	33,800
Total departmental resourcing	-	-	33,800	33,800
ADMINISTERED				
Annual appropriations - ordinary annual services ^(a)				
Prior year appropriation available	-	-	-	-
Outcome 1 ^(b)	-	-	80,100	80,100
Annual appropriations - other services - non-operating ^(e)				
Administered assets and liabilities	-	-	-	-
Total administered annual appropriations	-	-	80,100	80,100
Total administered resourcing	-	-	80,100	80,100
Total resourcing for CDC	-	-	113,900	113,900
			2024–25 Actual	2025–26 Revised
Average staffing level (number)			-	126

All figures are GST exclusive.

(a) *Appropriation Act (No. 1) 2025–26*, Appropriation Bill (No. 3) 2025–26 and associated Bills.

(b) 2025–26 departmental and administered appropriation of \$26.3 million and \$80.1 million respectively are approximately 75% of the appropriation funding that is expected to be transferred from the Department of Health, Disability and Ageing under Machinery of Government provisions not yet finalised.

(c) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(d) 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 3.6 within this chapter for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(e) *Appropriation Act (No. 2) 2025–26*, Appropriation Bill (No. 4) 2025–26 and associated Bills.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Australian Centre for Disease Control 2025–26 measures since the Budget

This table is not applicable to Australian Centre for Disease Control in 2025–26.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the Australian Centre for Disease Control at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

This table is not applicable to Australian Centre for Disease Control in 2025–26.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Australian Centre for Disease Control through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

This table is not applicable to Australian Centre for Disease Control in 2025–26.

Table 1.5: Appropriation Bill (No. 4) 2025–2026

This table is not applicable to Australian Centre for Disease Control in 2025–26.

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Protect and promote the health of all Australians through nationally coordinated public health data and delivery of evidence-informed expert advice; and strategic program development and implementation; to detect, prepare for, prevent, and enable responses to public health threats and disease.

Linked programs

Outcome 1 Linked Programs are detailed below.

Other Commonwealth Entities that contribute to Outcome 1 ⁹
Asbestos and Silica Safety and Eradication Agency (ASSEA)
<i>Program 1.1 – Coordinate national actions to improve knowledge and awareness of issues relating to asbestos safety, asbestos-related diseases, silica safety and silica-related diseases.</i>
ASSEA's delivery of its Program 1.1 supports the CDC's administration of the National Occupational Respiratory Disease Registry.
Australian Bureau of Statistics (ABS)
<i>Program 1.1: Australian Bureau of Statistics</i>
The ABS is a designated data service provider under Section 42 of the Australian Centre for Disease Control Act 2025.
Australian Institute of Health and Welfare (AIHW)
<i>Program 1.1: Australian Institute of Health and Welfare</i>
The AIHW is a designated data service provider under Section 42 of the Australian Centre for Disease Control Act 2025.
Department of Agriculture, Fisheries and Forestry (DAFF)
<i>Program 2.1: Biosecurity and Export Services</i>
DAFF contributes to the CDC's work through:
<ul style="list-style-type: none">• implementation of activities under the Biosecurity Act 2015, such as the screening of travellers at international airports and seaports• 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• international and domestic policy on agricultural and veterinary chemicals (agvet chemicals) and for Commonwealth agvet chemical legislation.

Table continues on next page

⁹ New or modified linked program information is shown in italics.

Department of Climate Change, Energy, the Environment and Water (DCCEEW)
Program 2.3: Accelerate the transition to a circular economy, while safely managing pollutants and hazardous substances
DCCEEW contributes to the CDC's work through its national environment protection activities, which include policy and national standard setting for ambient air quality and environmental contamination. These activities aim to reduce the impacts of harmful chemicals, such as PFAS.
Department of Home Affairs (Home Affairs)
Program 2.1: Migration
Program 2.2: Visas
Program 2.3: Refugee, Humanitarian Settlement and Migrant Services
Program 3.2: Border Management
Home Affairs contributes to the CDC's work by undertaking risk based visa health screening, to help protect the Australian community from communicable diseases (like Tuberculosis), contain public expenditure on public health costs and safeguard health services in short supply. Home Affairs provides annual reports to the National Tuberculosis Advisory Committee on the number of active tuberculosis cases detected from offshore visa health screening processes.
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.
Activities funded through funding agreements include:
<ul style="list-style-type: none"> - OzFoodNet - Mosquito Control in the Torres Strait Protected Zone - vaccine-preventable diseases surveillance - access to HIV treatment - addressing blood borne viruses and sexually transmissible infections in the Torres Strait.
Food Standards Australia New Zealand (FSANZ)
Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament
FSANZ contributes to the CDC's work through protection of:
<ul style="list-style-type: none"> - 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.
National Health and Medical Research Council (NHMRC)
Program 1.1: Health and Medical Research
NHMRC contributes to the CDC's work through the translation of research into public policy, health systems and clinical practice and through the development and/or endorsement of water quality guidelines and environmental health advice.

Table continues on next page

Safe Work Australia (SWA)

Program 1.1: Reform of and Improvements to Australian Work Health and Safety and Workers' Compensation Arrangements

SWA's work is linked to the CDC's work through advice on environmental health impacting workers and maintaining the occupational diseases registry.

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

Outcome 1: Protect and promote the health of all Australians through nationally coordinated public health data and delivery of evidence-informed expert advice; and strategic program development and implementation; to detect, prepare for, prevent, and enable responses to public health threats and disease.

	2024–25 Actual	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.1: Analyse, understand and advise to support health protection planning and preparedness					
Administered expenses					
Ordinary annual services ^(a)	-	80,100	98,361	104,673	97,688
Departmental expenses					
Departmental appropriation ^(b)	-	25,846	59,203	60,912	61,485
Expenses not requiring appropriation in the Budget year ^(c)	-	497	993	993	662
Operating deficit (surplus)	-	-	-	-	-
Total for Program 1.1	-	106,443	158,557	166,578	159,835
Total expenses for Outcome 1	-	106,443	158,557	166,578	159,835

	2024–25 Actual	2025–26 Revised
Average staffing level (number)	-	126

- (a) *Appropriation Act (No. 1) 2025–26, Appropriation Bill (No. 3) 2025–26 and associated Bills. 2025–26 ordinary annual service of \$80.1 million is approximately 75% of the administered appropriation funding that is expected to be transferred from the Department of Health, Disability and Ageing under Machinery of Government provisions not yet finalised.*
- (b) *Departmental appropriation combines 'Ordinary annual services (Appropriation Bill (No. 1))' and 'Revenue from independent sources (s74)'. 2025–26 departmental appropriation of \$26.3 million is approximately 75% of the appropriation funding that is expected to be transferred from the Department of Health, Disability and Ageing under Machinery of Government provisions not yet finalised.*
- (c) *Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.*

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 below details the performance measure for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs or materially changed existing programs resulting from decisions made since the 2025–26 Budget.

<p>Outcome 1 – Protect and promote the health of all Australians through nationally coordinated public health data and delivery of evidence-informed expert advice; and strategic program development and implementation; to detect, prepare for, prevent, and enable responses to public health threats and disease.</p>		
<p>Program 1.1– Analyse, understand and advise to support health protection planning and preparedness</p>		
<p>Support timely and consistent national public health planning and action including through the collection, analysis, and sharing of public health information and data. Strengthen national prevention and preparedness for, and protection from, public health threats and disease; including through strategic partnerships, engagement and by providing transparent, expert advice to inform decision-making and community awareness.</p>		
Key Activities	<ul style="list-style-type: none"> Surveillance, early detection and evidence-informed assessment of public health threats. Maintenance and development of public health data and evidence systems to support preparedness for and response to public health threats. Publish public health advice, and the evidence that informs it, to support trust, transparency and improved understanding of the advice that supports government decision making. Strengthen Australia's preparedness to respond to health emergencies. Improve coordination and consistency across national public health responses. Strengthen Australia's public health system over time. 	
Year	Performance measures	Planned Performance Results
Budget Year 2025–26	Transparent and accountable public health advice Legislative compliance	100% of final and settled public health advice provided under Section 20 of the CDC Act is published within the timeframe specified in Section 21 of the CDC Act, subject to any exemptions under Section 22 of the CDC Act.
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.

Year	Performance measures	Planned Performance Results
Budget Year 2025–26	Establish accountability and governance frameworks.	Executive Committee established by 28 February 2026. Audit and Risk Committee established by 30 April 2026. Risk Management Framework established by 30 June 2026.
Forward Estimates 2026–29	To be determined.	To be determined.
<p>Material changes to Program 1.1 resulting from 2025–26 Budget Measures: As the Australian Centre for Disease Control (CDC) was established on 1 January 2026, these are the agency's first published performance measures. Further performance measures will be considered in preparation of the CDC's first Corporate Plan and built upon progressively thereafter.</p>		

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Table 3.1: Estimates of special account flows and balances

This table is not applicable to the Australian Centre for Disease Control (CDC) in 2025–26 as it does not manage any special accounts.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Departmental resources

Comprehensive Income Statement

For 2025–26 and forward years, the CDC is expecting a break-even position net of unfunded depreciation and amortisation expenses.

Balance Sheet

Net assets are expected to increase over 2025–26 and forward years due to the equity injection of Bill 2 appropriation.

Administered resources

The CDC administers funds associated with the delivery of the Australian Government's national program to support timely and consistent national public health planning and action.

3.2.2 Budgeted financial statements

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Employee benefits	-	19,738	47,638	49,865	49,687
Supplier expenses	-	6,054	11,482	11,000	11,788
Grants expenses	-	-	-	-	-
Depreciation and amortisation	-	497	993	993	662
Interest on RoU	-	54	83	47	10
Total expenses	-	26,343	60,196	61,905	62,147
LESS:					
OWN-SOURCE INCOME					
Revenue					
Rendering of services	-	-	-	-	-
Other revenue	-	-	-	-	-
Total revenue	-	-	-	-	-
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	-	-	-	-	-
Net cost of (contribution by) services					
	-	26,343	60,196	61,905	62,147
Revenue from Government ^(a)	-	26,300	60,157	61,933	62,201
Surplus (deficit)	-	(43)	(39)	28	54
Surplus (deficit) attributable to the Australian Government	-	(43)	(39)	28	54
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	-	(43)	(39)	28	54

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

Note: Reconciliation of comprehensive income attributable to the entity

	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Total comprehensive income (loss) attributable to the Australian Government	-	(43)	(39)	28	54
plus non-appropriated expenses depreciation and amortisation expenses	-	-	-	-	-
plus depreciation and amortisation expenses for RoU	-	497	993	993	662
less lease principal repayments	-	(454)	(954)	(1,021)	(716)
Total comprehensive income (loss) attributable to the agency	-	-	-	-	-

RoU = Right-of-Use asset

(a) 2025–26 revenue from government of \$26.3 million is approximately 75% of the appropriation funding that is expected to be transferred from the Department of Health, Disability and Ageing under Machinery of Government provisions not yet finalised.

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	-	-	-	-	-
Receivables	-	7,473	7,473	7,473	7,473
Total financial assets	-	7,473	7,473	7,473	7,473
Non-financial assets					
Land and buildings	-	10,148	15,655	15,962	16,500
Property, plant and equipment	-	-	-	-	-
Intangibles	-	-	-	-	-
Other	-	-	-	-	-
Total non-financial assets	-	10,148	15,655	15,962	16,500
Total assets	-	17,621	23,128	23,435	23,973
LIABILITIES					
Payables					
Employees	-	-	-	-	-
Suppliers	-	-	-	-	-
Other payables	-	-	-	-	-
Total payables	-	-	-	-	-
Interest bearing liabilities					
Leases	-	2,691	1,737	716	-
Total interest bearing liabilities	-	2,691	1,737	716	-
Provisions					
Employees	-	7,473	7,473	7,473	7,473
Total provisions	-	7,473	7,473	7,473	7,473
Total liabilities	-	10,164	9,210	8,189	7,473
Net Assets	-	7,457	13,918	15,246	16,500
EQUITY					
Contributed equity	-	7,500	14,000	15,300	16,500
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	-	(43)	(82)	(54)	-
Total equity	-	7,457	13,918	15,246	16,500

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2025–26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	-	-	-	-
Opening balance adjustment	-	-	-	-
Surplus (deficit) for the period	(43)	-	-	(43)
Capital budget - Bill 1 (DCB)	-	-	-	-
Equity injections - Bill 2	-	-	7,500	7,500
Estimated closing balance as at 30 June 2026				
	(43)	-	7,500	7,457

DCB = Departmental Capital Budget

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations ^(a)	-	26,300	60,157	61,933	62,201
Goods and services	-	-	-	-	-
Total cash received	-	26,300	60,157	61,933	62,201
Cash used					
Employees	-	19,738	47,638	49,865	49,687
Suppliers	-	6,054	11,482	11,000	11,788
Interest payments on lease liability	-	54	83	47	10
Total cash used	-	25,846	59,203	60,912	61,485
Net cash from (or used by) operating activities	-	454	954	1,021	716
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	-	7,500	6,500	1,300	1,200
Total cash used	-	7,500	6,500	1,300	1,200
Net cash from (or used by) investing activities	-	(7,500)	(6,500)	(1,300)	(1,200)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	-	-	-	-	-
Equity injections - Bill 2 ^(a)	-	7,500	6,500	1,300	1,200
Total cash received	-	7,500	6,500	1,300	1,200
Cash used					
Lease principal repayments	-	454	954	1,021	716
Total cash used	-	454	954	1,021	716
Net cash from (or used by) financing activities	-	7,046	5,546	279	484
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	-	-	-	-	-
Cash and cash equivalents at the end of the reporting period	-	-	-	-	-

DCB = Departmental Capital Budget

^(a) 2025–26 appropriations of \$26.3 million and equity injection of \$7.5 million are approximately 75% of the appropriation funding that is expected to be transferred from the Department of Health, Disability and Ageing under Machinery of Government provisions not yet finalised.

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	-	-	-	-	-
Equity injections - Bill 2	-	7,500	6,500	1,300	1,200
Total capital appropriations	-	7,500	6,500	1,300	1,200
Total new capital appropriations represented by:					
Purchase of non-financial assets	-	7,500	6,500	1,300	1,200
Total items	-	7,500	6,500	1,300	1,200
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	7,500	6,500	1,300	1,200
Funded by capital appropriation - DCB ^(b)	-	-	-	-	-
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	-	7,500	6,500	1,300	1,200
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	-	7,500	6,500	1,300	1,200
Total cash used to acquire assets	-	7,500	6,500	1,300	1,200

DCB = Departmental Capital Budget

(a) Includes both current Appropriation Bills (No. 2/4), prior Appropriation Act (No. 2/4/6) and special capital appropriations. 2025–26 capital appropriation of \$7.5 million is approximately 75% of the appropriation funding that is expected to be transferred from the Department of Health, Disability and Ageing under Machinery of Government provisions not yet finalised.

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

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

	Buildings \$'000	Property, plant and equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	-	-	-	-
Gross book value - RoU	-	-	-	-
Accumulated depreciation/amortisation and impairment	-	-	-	-
Accumulated depreciation/amortisation and impairment - RoU	-	-	-	-
Opening net book balance	-	-	-	-
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
Funded by capital appropriation - DCB ^(a)	-	-	-	-
Funded internally from departmental resources	7,500	-	-	7,500
By purchase - RoU	3,145	-	-	3,145
Total additions	10,645	-	-	10,645
Other movements				
Depreciation/amortisation expense	-	-	-	-
Depreciation/amortisation expense - RoU	(497)	-	-	(497)
Total other movements	(497)	-	-	(497)
As at 30 June 2026				
Gross book value	7,500	-	-	7,500
Gross book value - RoU	3,145	-	-	3,145
Accumulated depreciation/amortisation and impairment	-	-	-	-
Accumulated depreciation/amortisation and impairment - RoU	(497)	-	-	(497)
Closing net book balance	10,148	-	-	10,148

DCB = Departmental Capital Budget

RoU = Right-of-Use asset

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants	-	26,520	32,566	34,656	32,343
Suppliers	-	53,580	65,795	70,017	65,345
Total expenses administered on behalf of Government ^(a)	-	80,100	98,361	104,673	97,688
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Other revenue	-	-	-	-	-
Total non-taxation revenue	-	-	-	-	-
Total revenues administered on behalf of Government	-	-	-	-	-
Total income administered on behalf of Government	-	-	-	-	-

^(a) 2025–26 total administered expenses of \$80.1 million is approximately 75% of the appropriation funding that is expected to be transferred from the Department of Health, Disability and Ageing under Machinery of Government provisions not yet finalised.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

This table is not applicable to Australian Centre for Disease Control in 2025–26.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Grant payments	-	26,520	32,566	34,656	32,343
Suppliers	-	53,580	65,795	70,017	65,345
Total cash used ^(a)	-	80,100	98,361	104,673	97,688
Net cash from (or used by) operating activities	-	(80,100)	(98,361)	(104,673)	(97,688)
Net increase (or decrease) in cash held	-	(80,100)	(98,361)	(104,673)	(97,688)
Cash at beginning of reporting period	-	-	-	-	-
Cash from the OPA for:					
- appropriations	-	80,100	98,361	104,673	97,688
Cash to the OPA for:					
- appropriations	-	-	-	-	-
Cash at end of reporting period	-	-	-	-	-

OPA = Official Public Account

^(a) 2025–26 total cash used of \$80.1 million is approximately 75% of the appropriation funding that is expected to be transferred from the Department of Health, Disability and Ageing under Machinery of Government provisions not yet finalised.

Australian Digital Health Agency

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Australian Digital Health Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

There has been no significant change to the Australian Digital Health Agency's (the Agency) strategic direction statement since the publication of the 2025–26 Portfolio Budget Statements.

A full outline of the Agency's Strategic Direction can be found in the 2025–26 *Health and Aged Care Portfolio Budget Statements*.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Australian Digital Health Agency at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: Australian Digital Health Agency resource statement – Additional Estimates for 2025–26 as at February 2026

	2024–25 Actual available appropriation	2025–26 Estimate as at Budget ^(a)	2025–26 Proposed Additional Estimates	2025–26 Total estimate at Additional Estimates
	\$'000	\$'000	\$'000	\$'000
Opening balance/cash reserves at 1 July ^{(b) (c)}	130,347	129,040	(3,533)	125,507
Funds from Government				
Annual appropriations - ordinary annual services ^(d)				
Outcome 1	286,896	299,519	6,086	305,605
Annual appropriations - other services ^(e)				
Equity injection	45,773	18,240	-	18,240
Total annual appropriations	332,669	317,759	6,086	323,845
Amounts received from related entities ^(f)				
Amounts from the Portfolio Department	-	-	-	-
Amounts from other entities	-	-	-	-
Total amounts received from related entities	-	-	-	-
Total funds from Government	332,669	317,759	6,086	323,845
Funds from other sources				
Interest	12,090	5,000	-	5,000
Rental income	-	-	-	-
Sale of goods and services	-	-	-	-
Other	32,250	32,250	-	32,250
Total funds from other sources	44,340	37,250	-	37,250
Total net resourcing for Australian Digital Health Agency	507,356	484,049	2,553	486,602
			2024–25 Actual	2025–26 Revised
Average staffing level (number)			613	524

All figures are GST exclusive.

- (a) Includes measures published in the *Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026*.
- (b) Includes cash and investments.
- (c) The estimate at Budget has been revised to reflect the Australian Digital Health Agency Annual Report 2024–25.
- (d) *Appropriation Act (No. 1) 2025–26*, Appropriation Bill (No. 3) 2025–26 and associated Bills.
- (e) *Appropriation Act (No. 2) 2025–26*, Appropriation Bill (No. 4) 2025–26 and associated Bills.
- (f) Funding provided by a Government entity that is not specified within the annual appropriation bills as a payment to the corporate entity.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Australian Digital Health Agency 2025–26 measures since the Budget

Program	2025–26	2026–27	2027–28	2028–29
	\$'000	\$'000	\$'000	\$'000
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses ^{(a) (b)}				
Australian Digital Health Agency				
Departmental payments	1.1	(2,994)	(4,026)	(4,568)
Total payments		(2,994)	(4,026)	(4,568)
Health Research, Systems and Data ^(a)				
Australian Digital Health Agency				
Departmental payments	1.1	1,086	515	-
Total payments		1,086	515	-
Strengthening Medicare – establishing 1800MEDICARE and Medicare Urgent Care Clinics additional support ^(a)				
Australian Digital Health Agency				
Departmental payments	1.1	5,000	-	-
Total payments		5,000	-	-

(a) Australian Digital Health Agency (the Agency) is not the lead entity for this measure. The Agency impacts only are shown in this table.

(b) Measure relates to an election commitment/savings identified in the 2025 *Explanatory Memorandum to the Appropriation Act (No. 1) 2025–2026 and Appropriation Act (No. 2) 2025–2026*.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the Australian Digital Health Agency at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 1				
Program 1.1: Digital Health				
Departmental				
Annual Appropriations				
Measure - Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	(2,994)	(4,026)	(4,568)	(4,558)
Measure - Health Research, Systems and Data	1,086	515	-	-
Measure - Strengthening Medicare – establishing 1800MEDICARE and Medicare Urgent Care Clinics additional support	5,000	-	-	-
Changes in parameters ^(a)				
(net increase)	-	-	159	80
(net decrease)	-	(91)	-	-
Total	3,092	(3,602)	(4,409)	(4,478)

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

^(a) See explanation in Portfolio Glossary.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Australian Digital Health Agency through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024–25 Available \$'000	2025–26 Budget ^(a) \$'000	2025–26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental					
Outcome 1					
To deliver national digital healthcare systems to enable and support improvement in health outcomes for Australians	286,896	299,519	305,605	6,086	-
Total departmental	286,896	299,519	305,605	6,086	-

^(a) Includes measures published in the *Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026*.

Table 1.5: Appropriation Bill (No. 4) 2025–2026

This table is not applicable to the Australian Digital Health Agency in 2025–26.

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There have been no changes to outcomes or programs since the 2025–26 Portfolio Budget Statements.

2.2 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.

Linked programs

There were no changes to Linked programs for Outcome 1 resulting from decisions made since the 2025–26 Budget. Details of the Australian Digital Health Agency's Linked programs can be found in the 2025–26 *Health and Aged Care Portfolio Budget Statements*.

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 2.2.1 Budgeted expenses for Outcome 1

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward Estimate \$'000	2027–28 Forward Estimate \$'000	2028–29 Forward Estimate \$'000
Program 1.1: Digital Health					
Revenue from Government					
Ordinary annual services	286,896	305,605	85,563	72,266	73,212
Amounts from related entities	1,068	-	-	-	-
Revenues from independent sources	44,419	37,250	32,250	-	-
Expenses not requiring appropriation in the Budget year ^(a)	-	-	-	-	-
Operating deficit (surplus) ^(b)	52,344	44,078	38,350	30,146	18,864
Total for Program 1.1	384,727	386,933	156,163	102,412	92,076
Total expenses for Outcome 1	384,727	386,933	156,163	102,412	92,076
	2024–25 Actual	2025–26 Revised			
Average staffing level (number)	613	524			

^(a) Expenses not requiring appropriation in the Budget year in 2024–25 is related to revenue from rendering services with other Commonwealth entities for various projects.

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

Performance measure for Outcome 1

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 1 are outlined in the *2025–26 Health and Aged Care Portfolio Budget Statements* and the *2025–26 Australian Digital Health Agency Corporate Plan*.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Table 3.1: Estimates of special account flows and balances

This table is not applicable to the Australian Digital Health Agency (the Agency) in 2025–26 as it does not manage any special accounts.

3.2 Budgeted financial statements

3.2.1 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.

3.2.2 Budgeted financial statements

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Employee benefits	93,796	92,845	37,425	31,584	31,588
Supplier expenses	259,089	249,654	79,757	40,209	41,319
Depreciation and amortisation	31,508	44,078	38,350	30,146	18,864
Net losses from sale of assets	36	-	-	-	-
Interest on RoU	298	356	631	473	305
Total expenses	384,727	386,933	156,163	102,412	92,076
LESS:					
OWN-SOURCE INCOME					
Revenue					
Interest	12,038	5,000	-	-	-
Other revenue	32,253	32,250	32,250	-	-
Total revenue	44,291	37,250	32,250	-	-
Gains					
Sales of goods and services	1,068	-	-	-	-
Other	128	-	-	-	-
Total gains	1,196	-	-	-	-
Total own-source income	45,487	37,250	32,250	-	-
Net cost of (contribution by) services					
	339,240	349,683	123,913	102,412	92,076
Revenue from Government	286,896	305,605	85,563	72,266	73,212
Surplus (deficit)	(52,344)	(44,078)	(38,350)	(30,146)	(18,864)
Surplus (deficit) attributable to the Australian Government	(52,344)	(44,078)	(38,350)	(30,146)	(18,864)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	275	-	-	-	-
Total other comprehensive income (loss)	275	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government ^(a)	(52,069)	(44,078)	(38,350)	(30,146)	(18,864)

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

Note: Reconciliation of comprehensive income attributable to the agency		2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Total comprehensive income (loss) attributable to the Australian Government	(52,069)	(44,078)	(38,350)	(30,146)	(18,864)	
plus: depreciation and amortisation expenses for RoU assets	3,296	3,160	4,694	4,187	4,187	
less: lease principal repayments	(3,665)	(2,977)	(4,402)	(4,245)	(4,610)	
Total comprehensive income (loss) attributable to the agency	(52,438)	(43,895)	(38,058)	(30,204)	(19,287)	

RoU = Right-of-Use asset

^(a) Applies to leases under AASB 16 - Leases.

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	125,507	99,628	95,226	90,981	86,371
Trade and other receivables	6,686	6,686	6,686	6,686	6,686
Total financial assets	132,193	106,314	101,912	97,667	93,057
Non-financial assets					
Land and buildings	15,456	9,985	14,155	8,649	2,982
Property, plant and equipment	4,447	8,985	7,870	6,041	3,250
Intangibles	63,686	61,683	36,577	16,007	7,869
Other	13,680	13,680	13,680	13,680	13,680
Total non-financial assets	97,269	94,333	72,282	44,377	27,781
Total assets	229,462	200,647	174,194	142,044	120,838
LIABILITIES					
Payables					
Suppliers	38,759	38,759	38,759	38,759	38,759
Other payables	3,459	3,459	3,459	3,459	3,459
Total payables	42,218	42,218	42,218	42,218	42,218
Interest bearing liabilities					
Leases	10,907	7,930	14,193	9,948	5,338
Total interest bearing liabilities	10,907	7,930	14,193	9,948	5,338
Provisions					
Employees	17,578	17,578	17,578	17,578	17,578
Other provisions	457	457	457	457	457
Total provisions	18,035	18,035	18,035	18,035	18,035
Total liabilities	71,160	68,183	74,446	70,201	65,591
Net assets	158,302	132,464	99,748	71,843	55,247
EQUITY ^(a)					
Contributed equity	305,881	324,121	329,755	331,996	334,264
Reserves	16,087	16,087	16,087	16,087	16,087
Retained surpluses or (accumulated deficits)	(163,666)	(207,744)	(246,094)	(276,240)	(295,104)
Total equity	158,302	132,464	99,748	71,843	55,247

^(a) Equity is the residual interest in assets after the deduction of liabilities.

Table 3.4: 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
Opening balance as at 1 July 2025					
Balance carried forward from previous period	(163,666)	2,187	13,900	305,881	158,302
Surplus (deficit) for the period	(44,078)	-	-	-	(44,078)
Appropriation (equity injection)	-	-	-	18,240	18,240
Estimated closing balance as at 30 June 2026					
	(207,744)	2,187	13,900	324,121	132,464

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	286,896	305,605	85,563	72,266	73,212
Other cash received	59,031	32,250	32,250	-	-
GST received	225	-	-	-	-
Interest	12,090	5,000	-	-	-
Total cash received	358,242	342,855	117,813	72,266	73,212
Cash used					
Employees	88,600	92,845	37,425	31,584	31,588
Suppliers	285,121	249,654	79,757	40,209	41,319
Interest payments on lease liability	279	356	631	473	305
Total cash used	374,000	342,855	117,813	72,266	73,212
Net cash from (or used by) operating activities	(15,758)	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Investments	-	-	-	-	-
Total cash used	-	-	-	-	-
Cash used					
Investments	-	-	-	-	-
Purchase of property, plant and equipment and intangibles	31,190	41,142	5,634	2,241	2,268
Total cash used	31,190	41,142	5,634	2,241	2,268
Net cash from (or used by) investing activities	(31,190)	(41,142)	(5,634)	(2,241)	(2,268)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	45,773	18,240	5,634	2,241	2,268
Total cash received	45,773	18,240	5,634	2,241	2,268
Cash used					
Lease principal repayments	3,665	2,977	4,402	4,245	4,610
Total cash used	3,665	2,977	4,402	4,245	4,610
Net cash from (or used by) financing activities	42,108	15,263	1,232	(2,004)	(2,342)
Net increase (or decrease) in cash held	(4,840)	(25,879)	(4,402)	(4,245)	(4,610)
Cash and cash equivalents at the beginning of the reporting period	130,347	125,507	99,628	95,226	90,981
Cash and cash equivalents at the end of the reporting period	125,507	99,628	95,226	90,981	86,371

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	45,773	18,240	5,634	2,241	2,268
Total capital appropriations	45,773	18,240	5,634	2,241	2,268
Total new capital appropriations represented by:					
Purchase of non-financial assets	45,773	18,240	5,634	2,241	2,268
Total items	45,773	18,240	5,634	2,241	2,268
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	31,190	41,142	5,634	2,241	2,268
Funded internally from departmental resources ^(b)	-	-	-	-	-
Total acquisitions of non-financial assets	31,190	41,142	5,634	2,241	2,268
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	31,190	41,142	5,634	2,241	2,268
Total cash used to acquire asset	31,190	41,142	5,634	2,241	2,268

(a) Includes both current Appropriation Bill (No. 2), and prior Appropriation Act (No. 2/4/6).

(b) Funded from existing entity cash reserves resulting from prior year Bill 2 underspend.

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

	Buildings \$'000	Property, plant and equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	6,336	6,723	280,053	293,112
Gross book value - RoU	25,837	-	-	25,837
Accumulated depreciation/ amortisation and impairment	(1,822)	(2,276)	(216,367)	(220,465)
Accumulated depreciation/ amortisation and impairment - RoU	(14,895)	-	-	(14,895)
Opening net book balance	15,456	4,447	63,686	83,589
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	7,189	33,953	41,142
By purchase - RoU	-	-	-	-
Total additions	-	7,189	33,953	41,142
Other movements				
Depreciation/amortisation expense	(2,311)	(2,651)	(35,956)	(40,918)
Depreciation/amortisation expense - RoU	(3,160)	-	-	(3,160)
Total other movements	(5,471)	(2,651)	(35,956)	(44,078)
As at 30 June 2026				
Gross book value	6,336	13,912	314,006	334,254
Gross book value - RoU	25,837	-	-	25,837
Accumulated depreciation/amortisation and impairment	(4,133)	(4,927)	(252,323)	(261,383)
Accumulated depreciation/amortisation and impairment - RoU	(18,055)	-	-	(18,055)
Closing net book balance	9,985	8,985	61,683	80,653

RoU = Right-of-Use asset

Cancer Australia

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Cancer Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

There has been no significant change to Cancer Australia's strategic direction statement since the publication of the 2025–26 Portfolio Budget Statements.

A full outline of Cancer Australia's Strategic Direction can be found in the *2025–26 Health and Aged Care Portfolio Budget Statements*.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for Cancer Australia at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: Cancer Australia resource statement – Additional Estimates for 2025–26 as at February 2026

	2024–25 Actual available appropriation	2025–26 Estimate as at Budget ^(a)	2025–26 Proposed Additional Estimates	2025–26 Total estimate at Additional Estimates
	\$'000	\$'000	\$'000	\$'000
DEPARTMENTAL				
Annual appropriations - ordinary annual services ^(b)				
Prior year appropriation available ^(c)	3,111	4,213	-	4,213
Departmental appropriation	14,109	13,223	-	13,223
s74 retained revenue receipts ^(d)	3,823	3,205	-	3,205
Departmental Capital Budget ^(e)	85	85	-	85
Annual appropriations - other services - non-operating ^(f)				
Equity injection	-	-	-	-
Total departmental annual appropriations	18,017	16,513	-	16,513
Total departmental resourcing	21,128	20,726	-	20,726
ADMINISTERED				
Annual appropriations - ordinary annual services ^(a)				
Prior year appropriation available ^(b)	1,051	4,936	-	4,936
Outcome 1	34,362	33,199	1,180	34,379
Annual appropriations - other services - non-operating ^(f)				
Administered assets and liabilities	-	-	-	-
Total administered annual appropriations	34,362	33,199	1,180	34,379
Total administered resourcing	35,413	38,135	1,180	39,315
Total resourcing for Cancer Australia	56,541	58,861	1,180	60,041
		2024–25 Actual	2025–26 Revised	
Average staffing level (number)		78	75	

All figures are GST exclusive.

- (a) Includes measures published in the *Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026*.
- (b) *Appropriation Act (No. 1) 2025–26*, Appropriation Bill (No. 3) 2025–26 and associated Bills.
- (c) The estimate at Budget has been revised to reflect Cancer Australia's 2024–25 Annual Report and amounts repealed in accordance with the repeal date of the underlying Appropriation Acts.
- (d) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (e) 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 3.6 within this chapter for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) *Appropriation Act (No. 2) 2025–26*, Appropriation Bill (No. 4) 2025–26 and associated Bills.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Cancer Australia 2025–26 measures since the Budget

Program	2025–26	2026–27	2027–28	2028–29
	\$'000	\$'000	\$'000	\$'000
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses ^(a) ^(b)				
Cancer Australia				
Departmental payments	1.1	(148)	(163)	(156)
Total payments		(148)	(163)	(156)
Health Research, Systems and Data ^(a)				
Cancer Australia				
Administered payments	1.1	1,180	1,180	1,180
Total payments		1,180	1,180	1,180

(a) Cancer Australia is not the lead entity for this measure. Cancer Australia impacts only are shown in this table.

(b) Measure relates to an election commitment/savings identified in the 2025 *Explanatory Memorandum to the Appropriation Act (No. 1) 2025–2026 and Appropriation Act (No. 2) 2025–2026*.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for Cancer Australia at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 1				
Program 1.1: Improved Cancer Control				
Administered				
Annual appropriations				
Measure - Health Research, Systems and Data	1,180	1,180	1,180	1,180
Changes in parameters ^(a)				
(net increase)	-	-	44	88
Net impact on appropriations for Outcome 1 (administered)	1,180	1,180	1,224	1,268
Departmental				
Annual appropriations				
Measure - Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	(148)	(163)	(156)	(133)
Changes in parameters ^(a)				
(net increase)	-	-	24	37
(net decrease)	-	(13)	-	-
Net impact on appropriations for Outcome 1 (departmental)	(148)	(176)	(132)	(96)
Total net impact on appropriations for Outcome 1	1,032	1,004	1,092	1,172

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

^(a) See explanation in Portfolio Glossary.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for Cancer Australia through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024–25 Available ^(a)	2025–26 Budget ^{(b)(c)}	2025–26 Revised	Additional Estimates	Reduced Estimates
	\$'000	\$'000	\$'000	\$'000	\$'000
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.					
Departmental	14,194	13,308	13,308	-	-
Administered	34,362	33,199	34,379	1,180	-
Total administered and departmental	48,556	46,507	47,687	1,180	-

- (a) The 2024–25 available appropriation is included to allow a comparison of this 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 - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.
- (b) Includes measures published in the *Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026*.
- (c) Departmental Capital Budgets are appropriated through Appropriation Acts (No.1 and 3). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

Table 1.5: Appropriation Bill (No. 4) 2025–2026

This table is not applicable to Cancer Australia in 2025–26.

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There have been no changes to outcomes or programs since the 2025–26 Portfolio Budget Statements.

2.2 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.

Linked programs

There were no changes to Linked programs for Outcome 1 resulting from decisions made since the 2025–26 Budget. Details of Cancer Australia's Linked programs can be found in the *2025–26 Health and Aged Care Portfolio Budget Statements*.

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 2.2.1 Budgeted expenses 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.

	2024–25 Actual	2025–26 Revised estimated expenses	2026–27 Forward estimate	2027–28 Forward estimate	2028–29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 1.1: Improved Cancer Control					
Administered expenses					
Ordinary annual services ^(a)	34,325	34,379	34,568	23,832	23,592
Departmental expenses					
Departmental appropriation ^(b)	16,886	15,509	14,666	12,049	12,450
Expenses not requiring appropriation in the Budget year ^(c)	1,092	1,068	1,092	524	329
Operating deficit (surplus)	(660)	500	-	-	-
Total for Program 1.1	51,643	51,456	50,326	36,405	36,371
Total expenses for Outcome 1	51,643	51,456	50,326	36,405	36,371

	2024–25 Actual	2025–26 Revised
Average staffing level (number)	78	75

(a) *Appropriation Act (No. 1) 2025–26*, Appropriation Bill (No. 3) 2025–26 and associated Bills.

(b) Departmental appropriation combines 'Ordinary annual services' and 'Revenue from independent sources' (s74).

(c) Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.

Performance measure for Outcome 1

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 1 are outlined in the *2025–26 Health and Aged Care Portfolio Budget Statements* and the *2025–26 Cancer Australia Corporate Plan*.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Table 3.1: Estimates of special account flows and balances

This table is not applicable to Cancer Australia in 2025–26 as it does not manage any special accounts.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Departmental resources

Comprehensive Income Statement

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

Cancer Australia has an approved operating loss of \$0.500 million in 2025–26, net of non-appropriated depreciation and amortisation expenses, depreciation and amortisation expenses for Right-of-Use asset and lease principal repayments. A break-even position is anticipated for the forward years.

Budget measures affecting the departmental appropriations are provided in Table 1.2.

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.

Budget measures affecting the administered appropriations are provided in Table 1.2.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive Income statement (showing net costs of services) for the period ended 30 June

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Employee benefits	11,954	11,169	11,391	10,693	11,255
Supplier expenses	2,756	3,308	1,719	1,426	1,265
Grants expenses	1,549	1,584	1,618	-	-
Depreciation and amortisation	1,031	995	1,018	454	259
Finance costs	4	-	-	-	-
Interest on RoU	24	17	8	-	-
Other expenses	-	4	4	-	-
Total expenses	17,318	17,077	15,758	12,573	12,779
LESS:					
OWN-SOURCE INCOME					
Revenue					
Rendering of services	3,584	-	-	-	-
Other revenue	66	3,205	2,067	-	-
Total revenue	3,650	3,205	2,067	-	-
Gains					
Other	61	73	74	70	70
Total gains	61	73	74	70	70
Total own-source income	3,711	3,278	2,141	70	70
Net cost of (contribution by) services					
Revenue from Government	14,109	13,223	13,566	12,290	12,450
Surplus (deficit)	502	(576)	(51)	(213)	(259)
Surplus (deficit) attributable to the Australian Government	502	(576)	(51)	(213)	(259)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	502	(576)	(51)	(213)	(259)

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

Note: Reconciliation of comprehensive income attributable to the entity

	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Total comprehensive income (loss) attributable to the Australian Government	502	(576)	(51)	(213)	(259)
plus non-appropriated expenses depreciation and amortisation expenses	295	259	248	258	259
plus depreciation and amortisation expenses for RoU	736	736	770	196	-
less lease principal repayments	(873)	(919)	(967)	(241)	-
Total comprehensive income (loss) attributable to the agency	660	(500)	-	-	-

RoU = Right-of-Use asset

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	125	125	125	125	125
Receivables	4,288	3,590	3,585	3,579	3,379
Total financial assets	4,413	3,715	3,710	3,704	3,504
Non-financial assets					
Land and buildings	2,140	1,303	466	168	66
Property, plant and equipment	93	219	131	68	179
Intangibles	7	6	4	4	24
Other	169	169	169	169	169
Total non-financial assets	2,409	1,697	770	409	438
Total assets	6,822	5,412	4,480	4,113	3,942
LIABILITIES					
Payables					
Suppliers	214	584	580	580	580
Other payables	398	24	24	24	24
Total payables	612	608	604	604	604
Interest bearing liabilities					
Leases	2,127	1,208	241	-	-
Total interest bearing liabilities	2,127	1,208	241	-	-
Provisions					
Employees	2,766	2,766	2,766	2,766	2,766
Other provisions	277	281	285	285	285
Total provisions	3,043	3,047	3,051	3,051	3,051
Total liabilities	5,782	4,863	3,896	3,655	3,655
Net Assets	1,040	549	584	458	287
EQUITY					
Contributed equity	1,810	1,895	1,981	2,068	2,156
Reserves	103	103	103	103	103
Retained surpluses or (accumulated deficits)	(873)	(1,449)	(1,500)	(1,713)	(1,972)
Total equity	1,040	549	584	458	287

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2025–26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(873)	103	1,810	1,040
Surplus (deficit) for the period	(576)	-	-	(576)
Capital budget - Bill 1 (DCB)	-	-	85	85
Equity injections - Bill 2	-	-	-	-
Estimated closing balance as at 30 June 2026				
	(1,449)	103	1,895	549

DCB = Departmental Capital Budget

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	12,965	13,920	13,571	12,296	12,650
Goods and services	3,622	3,205	2,067	-	-
Net GST received	616	186	186	186	186
Fundraising	56	-	-	-	-
Total cash received	17,259	17,311	15,824	12,482	12,836
Cash used					
Employees	11,758	11,169	11,391	10,693	11,255
Suppliers	3,121	3,239	1,649	1,356	1,195
Interest payments on lease liability	24	17	8	-	-
Grants	1,549	1,584	1,618	-	-
GST paid	-	186	186	186	186
Section 74 receipts transferred to OPA	-	-	-	-	-
Total cash used	16,452	16,195	14,852	12,235	12,636
Net cash from (or used by) operating activities	807	1,116	972	247	200
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	58	278	87	93	288
Purchase of intangible assets	3	4	4	-	-
Total cash used	61	282	91	93	288
Net cash from (or used by) investing activities	(61)	(282)	(91)	(93)	(288)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	85	85	86	87	88
Equity injections - Bill 2	-	-	-	-	-
Total cash received	85	85	86	87	88
Cash used					
Lease principal repayments	873	919	967	241	-
Total cash used	873	919	967	241	-
Net cash from (or used by) financing activities	(788)	(834)	(881)	(154)	88
Net increase (or decrease) in cash held	(42)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	167	125	125	125	125
Cash and cash equivalents at the end of the reporting period	125	125	125	125	125

DCB = Departmental Capital Budget

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	85	85	86	87	88
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	85	85	86	87	88
Total new capital appropriations represented by:					
Purchase of non-financial assets	61	85	86	87	88
Total items	61	85	86	87	88
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded by capital appropriation - DCB ^(b)	61	85	86	87	88
Funded internally from departmental resources	-	197	5	6	200
Total acquisitions of non-financial assets	61	282	91	93	288
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	61	282	91	93	288
Total cash used to acquire assets	61	282	91	93	288

DCB = Departmental Capital Budget

(a) Includes both current Appropriation Bills (No. 2/ 4), prior Appropriation Act (No. 2/4/6) and special capital appropriations.

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

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

	Buildings \$'000	Property, plant and equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	1,236	2,084	1,341	4,661
Gross book value - RoU	4,874	-	-	4,874
Accumulated depreciation/amortisation and impairment	(798)	(1,991)	(1,333)	(4,122)
Accumulated depreciation/amortisation and impairment - RoU	(3,172)	-	-	(3,172)
Opening net book balance	2,140	93	8	2,241
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
Funded by capital appropriation -				
DCB ^(a)	-	85	-	85
Funded internally from departmental resources	-	189	8	197
By purchase - RoU	-	-	-	-
Total additions	-	274	8	282
Other movements				
Depreciation/amortisation expense	(101)	(148)	(10)	(259)
Depreciation/amortisation expense - RoU	(736)	-	-	(736)
Total other movements	(837)	(148)	(10)	(995)
As at 30 June 2026				
Gross book value	1,236	2,358	1,349	4,943
Gross book value - RoU	4,874	-	-	4,874
Accumulated depreciation/amortisation and impairment	(899)	(2,139)	(1,343)	(4,381)
Accumulated depreciation/amortisation and impairment - RoU	(3,908)	-	-	(3,908)
Closing net book balance	1,303	219	6	1,528

DCB = Departmental Capital Budget

RoU = Right-of-Use asset

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants	17,284	24,355	24,235	16,860	16,308
Suppliers	17,041	10,024	10,333	6,972	7,284
Total expenses administered on behalf of Government	34,325	34,379	34,568	23,832	23,592
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Other revenue	57	-	-	-	-
Total non-taxation revenue	57	-	-	-	-
Total revenues administered on behalf of Government	57	-	-	-	-
Total income administered on behalf of Government	57	-	-	-	-

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	34	34	34	34	34
Receivables	1,524	1,524	1,524	1,524	1,524
Total financial assets	1,558	1,558	1,558	1,558	1,558
Non financial assets					
Prepayments	252	252	252	252	252
Total non-financial assets	252	252	252	252	252
Total assets administered on behalf of Government	1,810	1,810	1,810	1,810	1,810
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	2,085	2,085	2,085	2,085	2,085
Grants	3,011	3,011	3,011	3,011	3,011
Total payables	5,096	5,096	5,096	5,096	5,096
Total liabilities administered on behalf of Government	5,096	5,096	5,096	5,096	5,096

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	1,654	624	624	624	624
Other	57	-	-	-	-
Total cash received	1,711	624	624	624	624
Cash used					
Grant payments	14,860	24,447	24,327	16,952	16,400
Suppliers	17,946	10,556	10,865	7,504	7,816
Total cash used	32,806	35,003	35,192	24,456	24,216
Net cash from (or used by) operating activities	(31,095)	(34,379)	(34,568)	(23,832)	(23,592)
Net increase (or decrease) in cash held	(31,095)	(34,379)	(34,568)	(23,832)	(23,592)
Cash at beginning of reporting period	30	34	34	34	34
Cash from the OPA for:					
- appropriations	31,206	34,379	34,568	23,832	23,592
- GST	-	624	624	624	624
Cash to the OPA for:					
- appropriations	-	-	-	-	-
- return of GST	(107)	(624)	(624)	(624)	(624)
Cash at end of reporting period	34	34	34	34	34

OPA = Official Public Account

National Blood Authority

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National Blood Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

There has been no significant change to the National Blood Authority's (NBA) strategic direction statement since the publication of the 2025–26 Portfolio Budget Statements.

A full outline of the NBA's Strategic Direction can be found in the *2025–26 Health and Aged Care Portfolio Budget Statements*.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the NBA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: NBA resource statement – Additional Estimates for 2025–26 as at February 2026

	2024–25 Actual available appropriation	2025–26 Estimate as at Budget ^(a)	2025–26 Proposed Additional Estimates	2025–26 Total Estimate at Additional Estimates
	\$'000	\$'000	\$'000	\$'000
DEPARTMENTAL				
Annual appropriations - ordinary annual services ^(b)				
Prior year appropriation available ^(c)	4,392	62	263	325
Departmental appropriation	8,410	8,505	300	8,805
s74 retained revenue receipts ^(d)	970	450	4,987	5,437
Departmental Capital Budget ^(e)	692	694	-	694
Annual appropriations - other services - non-operating ^(f)				
Equity injection	-	-	-	-
Total departmental annual appropriations	10,072	9,649	5,287	14,936
Total departmental resourcing	14,464	9,711	5,550	15,261

Table 1.1: NBA resource statement – Additional Estimates for 2025–26 as at February 2026 (continued)

	2024–25 Actual available appropriation \$'000	2025–26 Estimate as at Budget ^(a) \$'000	2025–26 Proposed Additional Estimates \$'000	2025–26 Total Estimate at Additional Estimates \$'000
ADMINISTERED				
Annual appropriations - ordinary annual services ^(b)				
Prior year appropriation available ^(c)	-	-	-	-
Outcome 1	8,429	10,171	-	10,171
Annual appropriations - other services - non-operating ^(f)				
Administered assets and liabilities	-	-	-	-
Total administered annual appropriations	8,429	10,171	-	10,171
Special accounts ^(g)				
Opening balance	295,301	160,930	155,965	316,895
Appropriation receipts	7,596	18,676	300	18,976
Appropriation receipts - other entities ^(h)	-	528	(5)	523
Non-appropriation receipts	1,987,113	2,129,398	1,985	2,131,383
Total special accounts	1,994,709	2,148,602	2,280	2,150,882
Less appropriations drawn from annual or special appropriations above and credited to special accounts ⁽ⁱ⁾	(1,978)	(18,676)	(300)	(18,976)
Total administered resourcing	2,003,138	2,158,773	2,280	2,161,053
Total resourcing for NBA	2,017,602	2,168,484	7,830	2,176,314
Average staffing level (number)				
			2024–25 Actual	2025–26 Revised
			91	75

All figures are GST exclusive.

- (a) Includes measures published in the *Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026*.
- (b) The estimate at Budget has been updated to reflect the NBA's 2024–25 Annual Report.
- (c) *Appropriation Act (No. 1) 2025–26*, Appropriation Bill (No. 3) 2025–26 and associated Bills.
- (d) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (e) Departmental Capital Budgets (DCB) are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Refer to NBA's Table 3.6 Departmental Capital Budget Statement for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) *Appropriation Act (No. 2) 2025–26* and Appropriation Bill (No. 2) 2025–26.
- (g) 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.
- (h) Appropriation receipts from the Department of Health, Disability and Ageing.
- (i) Appropriation receipts included above.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: NBA 2025–26 measures since the Budget

Program	2025–26	2026–27	2027–28	2028–29
	\$'000	\$'000	\$'000	\$'000
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses ^(a) ^(b)				
National Blood Authority				
Departmental payments	1.1	(58)	-	-
Total payments		(58)	-	-

(a) NBA is not the lead entity for this measure. NBA impacts only are shown in this table.

(b) Measure relates to an election commitment/savings identified in the 2025 *Explanatory Memorandum to the Appropriation Act (No. 1) 2025–2026 and Appropriation Act (No. 2) 2025–2026*.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the NBA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 1				
Program 1.1: National Blood Agreement Management				
Departmental				
Annual Appropriations				
Measure - Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	(58)	-	-	-
Reclassifications				
(net increase)	300	-	-	-
Changes in parameters ^(a)				
(net increase)	-	-	18	10
(net decrease)	-	(9)	-	-
Total	242	(9)	18	10

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

(a) See explanation in Portfolio Glossary.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the NBA through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024–25 Available (a)	2025–26 Budget (b)	2025–26 Revised	Additional Estimates	Reduced estimates
	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 1					
Provide expert advice to the Australian Government and cross-sectoral leadership on the policy, programs, services and systems that support mental health in Australia, including through administering the Annual National Report Card on Mental Health and Suicide Prevention, undertaking performance monitoring and reporting, and engaging consumers and carers					
Departmental	9,102	9,199	9,499	300	-
Administered	8,429	10,171	10,171	-	-
Total administered and departmental	17,531	19,370	19,670	300	-

- (a) The 2024–25 available appropriation is included to allow a comparison of this 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 - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.
- (b) Includes measures published in the *Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026*.
- (c) Departmental Capital Budgets are appropriated through Appropriation Acts (No.1 and 3). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

Table 1.5: Appropriation Bill (No. 4) 2025–2026

This table is not applicable to the NBA in 2025–26.

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There have been no changes to outcomes or programs since the 2025–26 Portfolio Budget Statements.

2.2 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.

Linked programs

There were no changes to Linked programs for Outcome 1 resulting from decisions made since the 2025–26 Budget. Details of the NBA's Linked programs can be found in the *2025–26 Health and Aged Care Portfolio Budget Statements*.

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 2.2.1 Budgeted expenses 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.

	2024–25 Actual	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	
Program 1.1: National Blood Agreement Management						
Administered expenses						
Ordinary annual services ^(a) to National Blood Authority Account	8,429	10,171	10,171	10,171	10,171	
to National Managed Fund (Blood and Blood Products) Special Account	(8,429)	(10,171)	(10,171)	(10,171)	(10,171)	
Special accounts						
National Blood Authority Account	1,757,609	2,124,789	2,438,025	2,664,666	2,911,867	
National Managed Fund (Blood and Blood Products) Special Account	-	-	-	-	-	
Departmental expenses						
Departmental appropriation ^(b) to National Blood Authority Account	13,959	14,242	14,573	14,758	14,874	
(13,959)	(14,242)	(14,573)	(14,758)	(14,874)		
Special accounts						
National Blood Authority Account	13,937	14,300	14,495	14,620	14,847	
Expenses not requiring appropriation in the Budget year ^(c)	1,207	1,127	1,127	1,127	1,127	
Operating deficit (surplus)	337	-	-	-	-	
Total for Program 1.1	1,773,090	2,140,216	2,453,647	2,680,413	2,927,841	
Total expenses for Outcome 1	1,773,090	2,140,216	2,453,647	2,680,413	2,927,841	
<hr/>						
		2024–25 Actual	2025–26 Revised			
Average staffing level (number)		91	75			

(a) *Appropriation Act (No. 1) 2025–26*, *Appropriation Bill (No. 3) 2025–26* and associated Bills.

(b) Departmental appropriation combines 'Ordinary annual services' and 'Revenue from independent sources' (s74).

(c) Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.

Performance measure for Outcome 1

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 1 are outlined in the *2025–26 Health and Aged Care Portfolio Budget Statements* and the *2025–26 National Blood Authority Corporate Plan*.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by the NBA.

Table 3.1: Estimates of special account flows and balances

Outcome	Opening balance 2025–26 2024–25 \$'000	Other receipts 2025–26 2024–25 \$'000	Appropriation receipts 2025–26 2024–25 \$'000	Payments 2025–26 2024–25 \$'000	Closing balance 2025–26 2024–25 \$'000
Departmental					
National Blood Authority Account	1 6,785 6,785	5,545 5,437	9,882 9,707	15,427 15,144	6,785 6,785
Total Departmental	2025–26 estimate	6,785	5,545	9,882	15,427
	<i>2024–25 estimated actual</i>	6,785	5,437	9,707	15,144
Administered					
National Managed Fund (Blood and Blood Products)	1 57 57	4,688 6,594	- -	4,688 6,594	57 57
National Blood Authority Account	1 327,009 316,838	2,438,025 2,124,789	10,171 10,171	2,438,025 2,124,789	337,180 327,009
Total Administered	2025–26 estimate	327,066	2,442,713	10,171	2,442,713
	<i>2024–25 estimated actual</i>	316,895	2,131,383	10,171	2,131,383
Total Special Accounts	2025–26 estimate	333,851	2,448,258	20,053	2,458,140
	<i>2024–25 estimated actual</i>	323,680	2,136,820	19,878	2,146,527
					333,851

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted 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).

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.

3.2.2 Budgeted financial statements

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Employee benefits	10,979	10,555	10,811	11,205	11,334
Supplier expenses	3,283	3,418	3,430	3,207	3,194
Depreciation and amortisation	2,161	1,821	1,882	1,896	1,896
Finance costs	4	-	-	-	-
Interest on RoU	2	25	27	27	27
Total expenses	16,429	15,819	16,150	16,335	16,451
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	5,549	5,437	5,545	5,607	5,673
Interest	-	-	-	-	-
Other revenue	926	450	450	450	450
Total revenue	6,475	5,887	5,995	6,057	6,123
Gains					
Other gains	-	139	139	139	139
Gains from asset sales	-	-	-	-	-
Total gains	-	139	139	139	139
Total own-source income	6,475	6,026	6,134	6,196	6,262
Net cost of (contribution by) services					
	9,954	9,793	10,016	10,139	10,189
Revenue from Government	8,410	8,805	9,028	9,151	9,201
Surplus (deficit)	(1,544)	(988)	(988)	(988)	(988)
Surplus (deficit) attributable to the Australian Government	(1,544)	(988)	(988)	(988)	(988)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	(1,544)	(988)	(988)	(988)	(988)

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

Note: Reconciliation of comprehensive income attributable to the entity

	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Total comprehensive income (loss) attributable to the Australian Government	(1,544)	(988)	(988)	(988)	(988)
plus non-appropriated expenses depreciation and amortisation expenses	1,460	988	988	988	988
plus depreciation and amortisation expenses for RoU	701	833	894	908	908
less lease principal repayments	(954)	(833)	(894)	(908)	(908)
Total comprehensive income (loss) attributable to the agency	(337)	-	-	-	-

RoU = Right-of-Use asset

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward Estimate \$'000	2027–28 Forward Estimate \$'000	2028–29 Forward Estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,786	6,786	6,786	6,786	6,786
Receivables	574	574	574	574	574
Total financial assets	7,360	7,360	7,360	7,360	7,360
Non-financial assets					
Land and buildings	1,517	3,032	1,559	3,022	1,419
Leasehold improvements	2,930	-	-	-	-
Property, plant and equipment	695	683	678	681	811
Intangibles	-	-	-	-	-
Other	174	174	174	174	174
Total non-financial assets	5,316	3,889	2,411	3,877	2,404
Total assets	12,676	11,249	9,771	11,237	9,764
LIABILITIES					
Payables					
Employees	341	341	341	341	341
Suppliers	199	198	198	198	198
Other payables	446	446	446	446	446
Total payables	986	985	985	985	985
Interest bearing liabilities					
Leases	2,186	1,353	459	2,499	1,591
Total interest bearing liabilities	2,186	1,353	459	2,499	1,591
Provisions					
Employees	3,431	3,431	3,431	3,431	3,431
Other provisions	-	-	-	-	-
Total provisions	3,431	3,431	3,431	3,431	3,431
Total liabilities	6,603	5,769	4,875	6,915	6,007
Net Assets	6,073	5,480	4,896	4,322	3,757
EQUITY					
Contributed equity	9,105	9,688	10,092	10,506	10,929
Reserves	166	166	166	166	166
Retained surpluses or (accumulated deficits)	(3,198)	(4,374)	(5,362)	(6,350)	(7,338)
Total equity	6,073	5,480	4,896	4,322	3,757

**Table 3.4: Departmental statement of changes in equity – summary of movement
(Budget Year 2025–26)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(3,386)	166	9,294	6,074
Opening balance adjustment	-	-	-	-
Surplus (deficit) for the period	(988)	-	-	(988)
Capital budget - Bill 1 (DCB)	-	-	394	394
Equity injections - Bill 2	-	-	-	-
Estimated closing balance as at 30 June 2026				
	(4,374)	166	9,688	5,480

DCB = Departmental Capital Budget

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	12,899	8,805	9,028	9,151	9,201
Goods and services	450	450	450	450	450
Net GST received	272	-	-	-	-
Other cash received	5,889	5,437	5,545	5,607	5,673
Total cash received	19,510	14,692	15,023	15,208	15,324
Cash used					
Employees	9,895	10,555	10,811	11,205	11,334
Suppliers	2,368	3,279	3,291	3,068	3,055
Interest payments on lease liability	4	25	27	27	27
s74 transferred to the OPA	970	-	-	-	-
GST paid	-	-	-	-	-
Total cash used	13,237	13,859	14,129	14,300	14,416
Net cash from (or used by) operating activities	6,273	833	894	908	908
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	543	394	404	414	423
Purchase of intangibles	-	-	-	-	-
Total cash used	543	394	404	414	423
Net cash from (or used by) investing activities	(543)	(394)	(404)	(414)	(423)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	1,207	394	404	414	423
Equity injections - Bill 2	-	-	-	-	-
Total cash received	1,207	394	404	414	423
Cash used					
Lease principal repayments	1,043	833	894	908	908
Other financing activity	-	-	-	-	-
Total cash used	1,043	833	894	908	908
Net cash from (or used by) financing activities	164	(439)	(490)	(494)	(485)
Net increase (or decrease) in cash held	5,894	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	892	6,786	6,786	6,786	6,786
Cash and cash equivalents at the end of the reporting period	6,786	6,786	6,786	6,786	6,786

DCB = Departmental Capital Budget

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	543	394	404	414	423
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	543	394	404	414	423
Total new capital appropriations represented by:					
Purchase of non-financial assets	543	394	404	414	423
Total items	543	394	404	414	423
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded by capital appropriation - DCB ^(b)	543	394	404	414	423
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	543	394	404	414	423
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	543	394	404	414	423
Total cash used to acquire assets	543	394	404	414	423

DCB = Departmental Capital Budget

(a) Includes both current Appropriation Bills (No. 2/ 4), prior Appropriation Act (No. 2/4/6) and special capital appropriations.

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

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

	Buildings \$'000	Property, plant and equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	6,073	1,599	3,910	11,582
Gross book value - RoU	4,970	-	-	4,970
Accumulated depreciation/amortisation and impairment	(3,144)	(904)	(3,910)	(7,958)
Accumulated depreciation/amortisation and impairment - RoU	(3,452)	-	-	(3,452)
Opening net book balance	4,447	695	-	5,142
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services	56	338	-	394
By purchase - RoU	-	-	-	-
Total additions	56	338	-	394
Other movements				
Depreciation/amortisation expense	(638)	(350)	-	(988)
Depreciation/amortisation expense - RoU	(833)	-	-	(833)
Total other movements	(1,471)	(350)	-	(1,821)
As at 1 July 2026				
Gross book value	6,129	1,937	3,910	11,976
Gross book value - RoU	4,970	-	-	4,970
Accumulated depreciation/amortisation and impairment	(3,782)	(1,254)	(3,910)	(8,946)
Accumulated depreciation/amortisation and impairment - RoU	(4,285)	-	-	(4,285)
Closing net book balance	3,032	683	-	3,715

RoU = Right-of-Use asset

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	3,498	4,133	4,245	4,334	4,434
Suppliers	1,753,189	2,118,838	2,431,598	2,657,714	2,904,815
Grants	294	-	-	-	-
Depreciation and amortisation	628	1,818	2,182	2,618	2,618
Total expenses administered on behalf of Government	1,757,609	2,124,789	2,438,025	2,664,666	2,911,867
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Sales of goods and services	1,842,575	2,124,266	1,842,574	1,842,574	1,842,574
Interest	6,598	6,594	6,598	6,598	6,598
Other non-tax revenue	-	523	-	-	-
Total non-taxation revenue	1,849,173	2,131,383	1,849,172	1,849,172	1,849,172
Total revenues administered on behalf of Government	1,849,173	2,131,383	1,849,172	1,849,172	1,849,172
Total income administered on behalf of Government	1,849,173	2,131,383	1,849,172	1,849,172	1,849,172

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	316,895	327,065	337,236	347,407	357,578
Receivables	31,481	31,482	31,482	31,482	31,482
Other investments	152,373	158,967	163,655	167,801	172,289
Total financial assets	500,749	517,514	532,373	546,690	561,349
Non-financial assets					
Property, plant and equipment	77	77	77	77	77
Intangibles	1,571	1,570	1,570	1,570	1,570
Inventories	147,589	147,589	147,589	147,589	147,589
Other non financial assets	95,184	95,184	95,184	95,184	95,184
Total non-financial assets	244,421	244,420	244,420	244,420	244,420
Total assets administered on behalf of Government	745,170	761,934	776,793	791,110	805,769
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	74,298	74,401	74,401	74,401	74,401
Other	153,730	153,627	153,627	153,627	153,627
Total payables	228,028	228,028	228,028	228,028	228,028
Total liabilities administered on behalf of Government	228,028	228,028	228,028	228,028	228,028

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Commonwealth contributions	-	523	538	552	565
State and territory contributions	1,906,679	2,124,266	2,437,487	2,664,114	2,911,302
Interest	6,348	6,594	4,688	4,146	4,488
GST received	175,103	220,523	238,165	257,218	277,796
Total cash received	2,088,130	2,351,906	2,680,878	2,926,030	3,194,151
Cash used					
Employees	3,447	4,133	4,245	4,334	4,434
Grant payments	294	-	-	-	-
Suppliers	1,742,567	2,118,838	2,431,598	2,657,714	2,904,815
Net GST paid	175,103	220,523	238,165	257,218	277,796
Total cash used	1,921,411	2,343,494	2,674,008	2,919,266	3,187,045
Net cash from (or used by) operating activities	166,719	8,412	6,870	6,764	7,106
INVESTING ACTIVITIES					
Cash received					
Maturity of investments	65,230	-	-	-	-
Total cash received	65,230	-	-	-	-
Cash used					
Acquisition of investments	75,400	6,594	4,688	4,146	4,488
Purchase of non-financial assets	586	1,818	2,182	2,618	2,618
Total cash used	75,986	8,412	6,870	6,764	7,106
Net cash from (or used by) investing activities	(10,756)	(8,412)	(6,870)	(6,764)	(7,106)
Net increase (or decrease) in cash held	155,963	-	-	-	-
Cash at beginning of reporting period	152,503	316,894	327,065	337,236	347,407
Cash from the OPA for:					
- appropriations	8,429	10,171	10,171	10,171	10,171
- special accounts	1,906,679	2,131,383	2,442,713	2,668,812	2,916,355
- GST appropriations	175,103	220,523	238,165	257,218	277,796
Cash to the OPA for:					
- appropriations	-	-	-	-	-
- special accounts	(1,906,679)	(2,131,383)	(2,442,713)	(2,668,812)	(2,916,355)
- GST appropriations	(175,103)	(220,523)	(238,165)	(257,218)	(277,796)
Cash at end of reporting period	316,895	327,065	337,236	347,407	357,578

OPA = Official Public Account

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

This table is not applicable to the NBA in 2025–26.

Table 3.12: Statement of administered asset movements (2025–26 Budget year)

	Buildings \$'000	Property, plant and equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	-	592	14,370	14,962
Gross book value - RoU	-	-	-	-
Accumulated depreciation/amortisation and impairment	-	(515)	(12,800)	(13,315)
Accumulated depreciation/amortisation and impairment - RoU	-	-	-	-
Opening net book balance	-	77	1,570	1,647
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services	-	76	1,742	1,818
By purchase - RoU	-	-	-	-
Total additions	-	76	1,742	1,818
Other movements				
Depreciation/amortisation expense				
Depreciation/amortisation expense - RoU	-	(76)	(1,742)	(1,818)
Total other movements	-	(76)	(1,742)	(1,818)
As at 1 July 2026				
Gross book value	-	668	16,112	16,780
Gross book value - RoU	-	-	-	-
Accumulated depreciation/amortisation and impairment	-	(591)	(14,542)	(15,133)
Accumulated depreciation/amortisation and impairment - RoU	-	-	-	-
Closing net book balance	-	77	1,570	1,647

RoU = Right-of-Use asset

National Disability Insurance Agency

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National Disability Insurance Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Disability Insurance Agency (NDIA) delivers the NDIS, which supports individuals with a significant and permanent disability (participants) to be more independent and engage socially and economically by providing reasonable and necessary disability related supports.

The NDIA will monitor its performance against its key activities, as it delivers a financially sustainable NDIS which delivers better outcomes for Australians with permanent and significant disability within a broader ecosystem of supports.

NDIA will continue to cooperate with Commonwealth, State and Territory, and local governments to achieve its purposes and deliver shared government priorities.

Further detail on the NDIA's purposes, operating context, and governance updates will be outlined in its upcoming Corporate Plan.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the NDIA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: NDIA resource statement – Additional Estimates for 2025–26 as at February 2026

	2024–25 Actual available appropriation	2025–26 Estimate as at Budget ^(a)	2025–26 Proposed Additional Estimates	2025–26 Total estimate at Additional Estimates
	\$'000	\$'000	\$'000	\$'000
Opening Balance/Cash reserves at July 1	5,659,549	5,881,786	347,173	6,228,959
Funds from Government				
Annual appropriations - ordinary annual services ^(b)				
Outcome 1	2,252,660	2,367,267	23,231	2,390,498
Annual appropriations - other services ^(c)				
Equity injection	-	4,709	-	4,709
Total annual appropriations	2,252,660	2,371,976	23,231	2,395,207
Amounts received from related entities ^(d)				
Amounts from portfolio department	33,561,217	36,742,521	875,853	37,618,374
Total amounts received from related entities	33,561,217	36,742,521	875,853	37,618,374
Total funds from Government	35,813,877	39,114,497	899,084	40,013,581
Funds from other services				
Contributions from state and territory governments ^(e)	11,656,741	12,219,117	(122,706)	12,096,411
Resources received free of charge ^(f)	927,547	867,280	122,706	989,986
Interest	503,159	428,038	32,632	460,670
Other ^(g)	70,431	30,000	-	30,000
Total funds from other services	13,157,878	13,544,435	32,632	13,577,067
Total resourcing for NDIA	54,631,304	58,540,718	1,278,889	59,819,607
			2024–25 Actual	2025–26 Revised
Average staffing level (number)			8,957	10,562

Table 1.1: NDIA resource statement – Additional Estimates for 2025–26 as at February 2026 (continued)

Third party payments from and on behalf of other entities	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024–25 \$'000	2025–26 \$'000	2025–26 \$'000	2025–26 \$'000
Payments made to other entities for the provision of services				
Australian National Audit Office	780	-	-	-
Comcare	18,093	15,475	99	15,574
Attorney-General's Department	294	-	-	-
Department of Finance	19,058	21,032	347	21,379
Department of Health, Disability and Ageing	387,825	308,883	(9,942)	298,941
Reserve Bank of Australia	666	-	-	-
Services Australia	96,209	23,604	15,556	39,160

Prepared on a resourcing (i.e. appropriations available) basis.
All figures are GST exclusive.

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

- (a) Includes measures published in the *Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026*.
- (b) Appropriation Bill (No. 1) 2025–26 and Supply Bill (No. 1) 2025–26.
- (c) Appropriation Bill (No. 2) 2025–26 and Supply Bill (No. 2) 2025–26.
- (d) Commonwealth cash contribution for Program 1.1 - Reasonable and Necessary Supports for Participants.
- (e) Cash contributions from state and territory governments.
- (f) Services provided in-kind to participants on behalf of the Australian Government and/or state and territory governments.
- (g) Other non-taxation revenue.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: NDIA 2025–26 measures since the Budget

Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses ^{(a) (b)}				
National Disability Insurance Agency				
Departmental payments	1.1	(60,980)	(131,421)	(124,726)
Total payments		(60,980)	(131,421)	(124,726)
				(119,775)
Permanent Migration Program – 2025–26 planning levels ^(a)				
National Disability Insurance Agency				
Departmental payments	1.1	(9)	(29)	(54)
	1.2	(11)	(17)	(24)
Total payments		(20)	(46)	(78)
				(112)

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

(a) NDIA is not the lead entity for this measure. NDIA impacts only are shown in this table.

(b) Measure relates to an election commitment/savings identified in the 2025 *Explanatory Memorandum to the Appropriation Act (No. 1) 2025–2026 and Appropriation Act (No. 2) 2025–2026*.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the NDIA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program Impacted	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Measure - Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.2	(60,980)	(131,421)	(124,726)	(119,775)
Measure - Permanent Migration Program – 2025–26 planning levels	1.2	(11)	(17)	(24)	(31)
Changes in parameters ^(a)					
(net increase)	1.2	-	-	2,892	1,486
(net decrease)	1.2	-	(1,526)	-	-
Other variations					
(net increase)	1.2	23,242	42,970	41,903	42,867
Net impact on appropriations for Outcome 1 (departmental)		(37,749)	(89,994)	(79,955)	(75,453)
Total net impact on appropriations for Outcome 1		(37,749)	(89,994)	(79,955)	(75,453)

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

^(a) See explanation in Portfolio Glossary.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the NDIA through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024–25 Available ^(a) \$'000	2025–26 Budget ^(a) \$'000	2025–26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental					
Outcome 1					
Improve the independence, and the social and economic participation of eligible people with disability through the management of a financially sustainable National Disability Insurance Scheme with proper, efficient and effective use of resources.	2,252,660	2,367,267	2,390,498	23,231	-
Total Appropriation Bill (No. 3) departmental	2,252,660	2,367,267	2,390,498	23,231	-

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

^(a) The 2024–25 available appropriation is included to allow a comparison of this 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 - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.

Table 1.5: Appropriation Bill (No. 4) 2025–2026

This table is not applicable to the NDIA in 2025–26.

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There have been no changes to outcomes or programs since the 2025–26 Portfolio Budget Statements.

2.2 Budgeted expenses and performance for Outcome 1

Outcome 1: Improve the independence, and the social and economic participation of eligible people with disability through the management of a financially sustainable National Disability Insurance Scheme with proper, efficient and effective use of resources.

Linked programs

Changes to Outcome 1 Linked Programs are detailed below.¹⁰ Refer to the 2025–26 *Social Services Portfolio Budget Statements* for all remaining unchanged Linked Programs.

Department of Social Services
<p>Programs</p> <ul style="list-style-type: none">• Program 1.4 – Financial Support for People with Disability• Program 1.5 – Financial Support for Carers• <i>Program 1.8 – Disability Employment Services</i>
<p>Contribution to Outcome 1 made by linked programs</p> <p>DSS contributes to improving the wellbeing and social and economic participation of people with disability, their families and carers by administering <i>employment</i> programs such as <i>Inclusive Employment Australia</i>, and through social security payments such as the Disability Support Pension and Carer Payment.</p> <p>DSS is also working to improve the coordination, integration and delivery of early childhood policies, programs and services across Government through the Early Years Strategy 2024–2034 (the Strategy), released in May 2024. The Strategy provides a shared vision and overarching framework to deliver better outcomes for young children aged 0–5 years and their families, including children with disability and development delay.</p> <p>The Australian Government, state and territory governments, Aboriginal and Torres Strait Islander representatives and the non-government sector are working together through Safe and Supported: the National Framework for Protecting Australia's Children 2021–2031 (Safe and Supported) towards the shared goal of making significant and sustained progress in reducing the rate of child abuse and neglect and its intergenerational impacts.</p>

¹⁰ New or modified linked program information is shown in italics.

Department of Social Services (continued)

Contribution to Outcome 1 made by linked programs (continued)

Safe and Supported sets out a 10-year strategy to improve the lives of children, young people and families experiencing disadvantage or who are vulnerable to abuse and neglect. It will drive change through collective effort across governments and sectors that impact the safety and wellbeing of children and young people.

Safe and Supported is for all Australian children, young people and families, with a targeted focus on groups that are experiencing disadvantage or who are vulnerable to abuse and neglect. Achieving safety and wellbeing outcomes for children and families will help Safe and Supported achieve its goal.

The first two Action Plans under Safe and Supported – Safe and Supported: First Action Plan 2023–2026 and Safe and Supported: Aboriginal and Torres Strait Islander First Action Plan 2023–2026, were launched on 31 January 2023.

Under Action 7 of the Safe and Supported First Action Plan, DSS is working with the NDIA, states and territories, First Nations leaders and the non-government sector to ensure effective and timely responses for parents and carers living with disability and children and young people with disability and/or developmental concerns at risk of entering the child protection system, in out-of-home care, or transitioning to adulthood from out-of-home 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 2.2.1 Budgeted expenses for Outcome 1

Outcome 1: Improve the independence, and the social and economic participation of eligible people with disability through the management of a financially sustainable National Disability Insurance Scheme with proper, efficient and effective use of resources.

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.1: Reasonable and necessary support for participants					
Revenue from Government					
Payment from related entities	33,561,217	37,618,374	40,349,904	43,974,944	47,265,286
Contributions from state and territory governments	11,656,741	12,096,411	13,080,003	14,151,446	15,195,186
Expenses not requiring appropriation in the Budget year ^(a)	115,245	(30,000)	(30,000)	(30,000)	(30,000)
Revenues from other independent sources ^(b)	927,547	989,986	528,500	-	-
Revenue - other ^(c)	175,208	30,000	30,000	30,000	30,000
Total for Program 1.1	46,435,958	50,704,771	53,958,407	58,126,390	62,460,472
Program 1.2: National Disability Insurance Agency and General Supports					
Revenue from Government					
Ordinary annual services	2,252,660	2,390,498	1,507,372	1,424,196	1,468,302
Expenses not requiring appropriation in the Budget year ^(a)	(217,645)	436	48,786	13,593	(7,307)
Revenue - other ^(c)	505,653	460,670	361,513	94,691	100,723
Total for Program 1.2	2,540,668	2,851,604	1,917,671	1,532,480	1,561,718

Table 2.2.1 Budgeted expenses for Outcome 1 (continued)

	Actual \$'000	Revised Budget \$'000	Forward estimate \$'000	Forward estimate \$'000	Forward estimate \$'000
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services	2,252,660	2,390,498	1,507,372	1,424,196	1,468,302
Payment from related entities	33,561,217	37,618,374	40,349,904	43,974,944	47,265,286
Contributions from state and territory governments	11,656,741	12,096,411	13,080,003	14,151,446	15,195,186
Expenses not requiring appropriation in the Budget year ^(a)	(102,400)	(29,564)	18,786	(16,407)	(37,307)
Revenues from other independent sources ^(b)	927,547	989,986	528,500	-	-
Revenue - other ^(c)	680,861	490,670	391,513	124,691	130,723
Total for Outcome 1	48,976,626	53,556,375	55,876,078	59,658,870	64,022,190
	2024–25 Actual	2025–26 Revised			
Average staffing level (number)	8,957	10,562			

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as Government priorities change.

- (a) 'Expenses not requiring appropriation in the Budget year' relates to an approved operating loss, operating surplus and AASB 16 Lease accounting treatment in the forward estimates.
- (b) 'Revenues from other independent sources' relates to services provided in-kind to participants on behalf of state and territory governments.
- (c) 'Revenue-other' include: Rental income/interest received/proceeds from sale of Infrastructure, plant and equipment/other non-taxation revenue or other gains.

Performance measure for Outcome 1

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 1 are outlined in the *2025–26 Social Services Portfolio Budget Statements* and the *2025–26 National Disability Insurance Agency Corporate Plan*.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Table 3.1: Estimates of special account flows and balances

This table is not applicable to the NDIA in 2025–26 as it does not manage any special accounts.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Income and expenses

The NDIA receives revenues from both the Commonwealth and state and territory governments for the provision of reasonable and necessary supports for participants. The revenue is represented in the income statement as sale of goods and rendering of services revenue, and other gains. This amount increases from \$50.7 billion in 2025–26 to \$62.5 billion by 2028–29. The increase in revenue will fund the expected increase in participant plan expenses as further participants join the NDIS over this period, and also as average participant costs rise.

Some NDIS services are provided to participants by state and territory governments on an in-kind basis. These are reflected in the income statement as other gains. This revenue reduces from \$990.0 million in 2025–26 to \$528.5 million in 2026–27. From 2027–28, these in-kind arrangements are expected to cease, and participants will instead obtain these services using their approved NDIS plan funding.

The NDIA's operating costs in 2025–26, of \$2.9 billion, will be funded through a combination of revenue from Government of \$2.4 billion and interest revenue of \$0.5 billion.

Balance sheet

The NDIA is budgeting for a net asset position of \$2.4 billion at 30 June 2026.

Total assets as at 30 June 2026 are estimated to be \$6.8 billion, comprising \$6.5 billion in financial assets and \$0.3 billion in non-financial assets.

Total liabilities as at 30 June 2026 are estimated to be \$4.4 billion, comprising \$2.4 billion in participant plan and other provisions, \$1.3 billion in payables, \$0.3 billion in unearned revenue, \$0.2 billion in leases and \$0.2 billion in employee provisions.

3.2.2 Budgeted financial statements

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Employee benefits	1,066,884	1,105,495	588,922	493,620	506,194
Supplier expenses	1,408,023	1,675,538	1,255,932	962,999	977,434
Depreciation and amortisation	61,564	67,960	70,126	73,092	75,238
Grants	11,916	-	-	-	-
Participant Plan Expenses	46,352,178	50,704,771	53,958,407	58,126,390	62,460,472
Write-down and impairment of other assets	70,598	-	-	-	-
Interest on RoU	5,463	2,611	2,691	2,769	2,852
Total expenses	48,976,626	53,556,375	55,876,078	59,658,870	64,022,190
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	45,217,958	49,714,785	53,429,907	58,126,390	62,460,472
Interest	503,159	460,670	361,513	94,691	100,723
Rental income	468	-	-	-	-
Other revenue	70,009	30,000	30,000	30,000	30,000
Total revenue	45,791,594	50,205,455	53,821,420	58,251,081	62,591,195
Gains					
Other ^(a)	1,034,590	989,986	528,500	-	-
Total gains	1,034,590	989,986	528,500	-	-
Total own-source income	46,826,184	51,195,441	54,349,920	58,251,081	62,591,195
Net cost of (contribution by) services					
	2,150,442	2,360,934	1,526,158	1,407,789	1,430,995
Revenue from Government	2,252,660	2,390,498	1,507,372	1,424,196	1,468,302
Surplus (Deficit)	102,218	29,564	(18,786)	16,407	37,307
Surplus (Deficit) attributable to the Australian Government	102,218	29,564	(18,786)	16,407	37,307
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	10,486	-	-	-	-
Total other comprehensive income (loss)	10,486	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	112,704	29,564	(18,786)	16,407	37,307

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Reconciliation of comprehensive income attributable to the agency**

	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Total comprehensive income (loss) attributable to the Australian Government	112,704	29,564	(18,786)	16,407	37,307
plus: depreciation/amortisation expenses for RoU assets ^(a)	33,759	49,968	51,444	52,965	54,533
less: lease principal repayments	(37,646)	(45,213)	(46,546)	(47,920)	(49,336)
Total comprehensive income (loss) attributable to the agency	108,817	34,319	(13,888)	21,452	42,504

RoU = Right-of-Use asset

(a) 'Gains-other' include: In-kind services contributions from state and territory governments, Scheme payment cancellations, reversal/write back of provisions.

(b) Applies leases under AASB 16 Leases.

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents - cash on hand	2,528,958	2,712,893	2,712,911	3,088,599	3,503,410
Cash and cash equivalents - term deposit	3,700,000	3,700,000	3,700,000	3,700,000	3,700,000
Trade and other receivables	108,527	96,729	86,187	86,758	87,947
Total financial assets	6,337,485	6,509,622	6,499,098	6,875,357	7,291,357
Non-financial assets					
Buildings	211,949	266,031	266,506	261,293	275,916
Plant and equipment	16,452	19,026	21,815	24,218	27,170
Other non-financial assets	36,235	36,233	36,233	36,233	36,233
Total non-financial assets	264,636	321,290	324,554	321,744	339,319
Total assets	6,602,121	6,830,912	6,823,652	7,197,101	7,630,676
LIABILITIES					
Payables					
Suppliers	557,730	556,516	558,024	554,218	554,798
Other payables	757,794	747,326	610,439	457,446	291,418
Tax liabilities	-	108	108	108	108
Total payables	1,315,524	1,303,950	1,168,571	1,011,772	846,324
Interest bearing liabilities					
Leases	150,578	157,600	164,833	172,284	179,957
Total interest bearing liabilities	150,578	157,600	164,833	172,284	179,957
Unearned revenue					
Unearned revenue	454,784	329,995	-	-	-
Total unearned revenue	454,784	329,995	-	-	-
Provisions					
Employees	194,271	195,091	196,553	192,874	195,693
Participant plan provisions	2,073,388	2,396,424	2,864,629	3,374,698	3,925,922
Other provisions	13,479	13,479	13,479	13,479	13,479
Total provisions	2,281,138	2,604,994	3,074,661	3,581,051	4,135,094
Total liabilities	4,202,024	4,396,539	4,408,065	4,765,107	5,161,375
Net assets	2,400,097	2,434,373	2,415,587	2,431,994	2,469,301
EQUITY					
Contributed equity	205,733	210,441	210,441	210,441	210,441
Reserves	57,402	57,399	57,399	57,399	57,399
Retained surpluses or (accumulated deficits)	2,136,962	2,166,533	2,147,747	2,164,154	2,201,461
Total equity	2,400,097	2,434,373	2,415,587	2,431,994	2,469,301

Prepared on Australian Accounting Standards basis.

Equity is the residual interest in assets after the deduction of liabilities.

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2025–26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	2,136,969	57,399	205,732	2,400,100
Surplus (deficit) for the period	29,564	-	-	29,564
Capital budget - Bill 2	-	-	4,709	4,709
Estimated closing balance as at 30 June 2026				
	2,166,533	57,399	210,441	2,434,373

Prepared on Australian Accounting Standards basis.

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	2,252,660	2,390,498	1,507,372	1,424,196	1,468,302
Sale of goods and rendering of services	45,258,424	49,589,996	53,099,912	58,126,390	62,460,472
Interest received	491,103	472,545	372,184	93,796	99,865
Net GST received	153,479	102,313	104,632	106,278	107,646
Other	70,431	30,000	30,000	30,000	30,000
Total cash received	48,226,097	52,585,352	55,114,100	59,780,660	64,166,285
Cash used					
Employees	1,010,521	1,104,587	587,302	497,697	503,070
Suppliers	1,573,504	1,674,752	1,254,424	966,805	976,854
Interest payments on lease liability	-	102,387	104,761	105,954	107,977
Community partnership costs	3,805	2,611	2,691	2,769	2,852
Participant Plan Expense	45,000,879	49,404,195	53,098,747	57,768,916	62,075,581
Grant payments	13,269	-	-	-	-
Total cash used	47,601,978	52,288,532	55,047,925	59,342,141	63,666,334
Net cash from (or used by) operating activities	624,119	296,820	66,175	438,519	499,951
INVESTING ACTIVITIES					
Cash received					
Purchase of property, plant and equipment	1,014	-	-	-	-
Total cash received	1,014	-	-	-	-
Cash used					
Purchase of property, plant and equipment	18,077	72,382	19,611	14,911	35,804
Purchase of financial instruments	3,700,000	-	-	-	-
Total cash used	3,718,077	72,382	19,611	14,911	35,804
Net cash from (or used by) investing activities	(3,717,063)	(72,382)	(19,611)	(14,911)	(35,804)

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Cash received due to restructure	-	5,881,786	-	-	-
Contributed equity		4,709	-	-	-
Total cash received	-	5,886,495	-	-	-
Cash used					
Lease principal repayments	37,646	45,213	46,546	47,920	49,336
Cash transferred due to restructure		5,881,786	-	-	-
Total cash used	37,646	5,926,999	46,546	47,920	49,336
Net cash from (or used by) financing activities	(37,646)	(40,504)	(46,546)	(47,920)	(49,336)
Net increase (or decrease) in cash held	(3,130,590)	183,934	18	375,688	414,811
Cash and cash equivalents at the beginning of the reporting period	5,659,548	2,528,959	2,712,893	2,712,911	3,088,599
Cash and cash equivalents at the end of the reporting period	2,528,958	2,712,893	2,712,911	3,088,599	3,503,410

Prepared on Australian Accounting Standards basis.

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	-	4,709	-	-	-
Total capital appropriations	-	4,709	-	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	-	4,709	-	-	-
Total items	-	4,709	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	4,709	-	-	-
Funded internally from departmental resources	17,915	67,673	19,611	14,911	35,804
Total acquisitions of non-financial assets	17,915	72,382	19,611	14,911	35,804
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	17,915	72,382	19,611	14,911	35,804
Total cash used to acquire assets	17,915	72,382	19,611	14,911	35,804

Prepared on Australian Accounting Standards basis.

^(a) Includes both current Appropriation Bills (No. 2/ 4), prior Appropriation Act (No. 2/4/6) and special capital appropriations.

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

	Buildings \$'000	Property, plant and equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	93,219	33,919	-	127,138
Gross book value - RoU	340,712	2,997	-	343,709
Accumulated depreciation/ amortisation and impairment	(4,756)	(19,455)	-	(24,211)
Accumulated depreciation/ amortisation and impairment - RoU	(217,227)	(1,009)	-	(218,236)
Opening net book balance	211,948	16,452	-	228,400
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - internally funded	65,344	7,038	-	72,382
By purchase - RoU	51,481	754	-	52,235
Total additions	116,825	7,792	-	124,617
Other movements				
Depreciation/amortisation expense	(13,534)	(4,458)		(17,992)
Depreciation/amortisation expense - RoU	(49,208)	(760)	-	(49,968)
Total other movements	(62,742)	(5,218)	-	(67,960)
As at 30 June 2026				
Gross book value	158,563	40,957	-	199,520
Gross book value - RoU	392,193	3,751	-	395,944
Accumulated depreciation/amortisation and impairment	(18,290)	(23,913)	-	(42,203)
Accumulated depreciation/amortisation and impairment - RoU	(266,435)	(1,769)	-	(268,204)
Closing net book balance	266,031	19,026	-	285,057

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

NDIS Quality and Safeguards Commission

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NDIS Quality and Safeguards Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

There has been no significant change to the NDIS Quality and Safeguards Commission's (NDIS Commission) strategic direction statement since the publication of the 2025–26 Portfolio Budget Statements.

A full outline of the NDIS Commission's Strategic Direction can be found in the 2025–26 Portfolio Budget Statements, Budget Related Paper No. 1.14, Social Services Portfolio.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the NDIS Commission at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: NDIS Commission resource statement – Additional Estimates for 2025–26 as at February 2026

	2024–25 Actual available appropriation	2025–26 Estimate as at Budget ^(a)	2025–26 Proposed Additional Estimates	2025–26 Total estimate at Additional Estimates
	\$'000	\$'000	\$'000	\$'000
DEPARTMENTAL				
Annual appropriations - ordinary annual services ^(b)				
Prior year appropriation available	47,554	53,443	(6,420)	47,023
Departmental appropriation ^(c)	167,158	176,884	8	176,892
s74 retained revenue receipts	4,417	-	-	-
Departmental Capital Budget ^(d)	7,038	552	-	552
Annual appropriations - other services - non-operating ^(e)				
Prior year appropriation available	-	16,218	4,919	21,137
Equity injection	18,106	25,062	-	25,062
Total departmental annual appropriations	196,719	218,716	4,927	223,643
Total departmental resourcing	244,273	272,159	(1,493)	270,666
ADMINISTERED				
Annual appropriations - ordinary annual services ^(b)				
Prior year appropriation available	4,995	4,995	-	4,995
Outcome 1	4,977	5,082	-	5,082
Annual appropriations - other services - non-operating ^(e)				
Administered assets and liabilities	-	-	-	-
Total administered annual appropriations	4,977	5,082	-	5,082
Total administered resourcing	9,972	10,077	-	10,077
Total resourcing for NDISQSC	254,245	282,236	(1,493)	280,743
<hr/>				
			2024–25 Actual	2025–26 Revised
Average staffing level (number)			965	892

All figures are GST exclusive

- (a) Includes measures published in the *Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026*.
- (b) Appropriation Bill (No. 1) 2025–26 and Supply Bill (No. 1) 2025–26.
- (c) Excludes departmental capital budget.
- (d) Departmental Capital budgets and Administered payments to other jurisdictions are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details.
- (e) Appropriation Bill (No. 2) 2025–26 and Supply Bill (No. 2) 2025–26.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: NDIS Commission 2025–26 measures since the Budget

Program	2025–26	2026–27	2027–28	2028–29
	\$'000	\$'000	\$'000	\$'000
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses ^{(a)(b)}				
National Disability Insurance Scheme Quality and Safeguards Commission				
Departmental payments	1.2	(1,444)	(7,325)	(4,302)
Total payments		(1,444)	(7,325)	(4,302)
Support for People with Disability ^{(a)(c)}				
National Disability Insurance Scheme Quality and Safeguards Commission				
Departmental payments	1.2	-	-	-
Total payments		-	-	-

(a) NDIS Commission is not the lead entity for this measure. NDIS Commission impacts only are shown in this table.

(b) Measure relates to an election commitment/savings identified in the 2025 *Explanatory Memorandum to the Appropriation Act (No. 1) 2025–2026 and Appropriation Act (No. 2) 2025–2026*.

(c) The cost of this measure will be met from existing resources.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the NDIS Commission at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 1				
Program 1.1: Support for National Disability Insurance Scheme providers in relation to registration				
Administered				
Annual Appropriations				
Changes in parameters ^(a)				
(net increase)	-	-	10	6
(net decrease)	-	(5)	-	-
Net impact on appropriations for Outcome 1 (administered)	-	(5)	10	6
Departmental				
Annual Appropriations				
Measure - Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	(1,444)	(7,325)	(4,302)	(4,568)
Changes in parameters ^(a)				
(net increase)	-	-	194	101
(net decrease)	-	(169)	-	-
Other variations				
(net increase)	8	-	-	-
Net impact on appropriations for Outcome 1 (departmental)	(1,436)	(7,494)	(4,108)	(4,467)
Total net impact on appropriations for Outcome 1	(1,436)	(7,499)	(4,098)	(4,461)

^(a) See explanation in Portfolio Glossary.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the NDIS Commission through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024–25 Available (a)	2025–26 Budget (a)	2025–26 Revised	Additional Estimates	Reduced Estimates
	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 1					
Promote the delivery of quality supports and services to people with disability under the National Disability Insurance Scheme and other prescribed supports and services, including through nationally consistent and responsive regulation, policy development, advice and education					
Departmental	174,196	177,436	177,444	8	-
Administered	4,977	5,082	5,082	-	-
Total administered and departmental	179,173	182,518	182,526	8	-

(a) The 2024–25 available appropriation is included to allow a comparison of this 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 - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.

Table 1.5: Appropriation Bill (No. 4) 2025–2026

	2024–25 Available (^a)	2025–26 Budget (^a)	2025–26 Revised	Additional Estimates	Reduced Estimates
	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 1					
Promote the delivery of quality supports and services to people with disability under the National Disability Insurance Scheme and other prescribed supports and services, including through nationally consistent and responsive regulation, policy development, advice and education					
Departmental	9,972	-	25,614	25,614	-
Total departmental	9,972	-	25,614	25,614	-

(a) The 2024–25 available appropriation is included to allow a comparison of this 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 - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There have been no changes to outcomes or programs since the 2025–26 Portfolio Budget Statements.

2.2 Budgeted expenses and performance for Outcome 1

Outcome 1: Promote the delivery of quality supports and services to people with disability under the NDIS and other prescribed supports and services, including through nationally consistent and responsive regulation, policy development, advice and education.

Linked programs

Changes to Outcome 1 Linked Programs are detailed below.¹¹

National Disability Insurance Agency
Program
• <i>Program 1.1: Reasonable and Necessary Supports for Participants</i>
Department of Health, Disability and Ageing
Program
• <i>Program 4.2: National Disability Insurance Scheme</i>
Contribution to Outcome 1 made by linked programs
The linked programs provide for the delivery of the NDIS.

¹¹ New or modified linked program information is shown in italics.

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 2.2.1 Budgeted expenses for Outcome 1

Outcome 1: Promote the delivery of quality supports and services to people with disability under the NDIS and other prescribed supports and services, including through nationally consistent and responsive regulation, policy development, advice and education.

	2024–25 Actual	2025–26 Revised estimated expenses	2026–27 Forward estimate	2027–28 Forward estimate	2028–29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000

Program 1.1: Support for National Disability Insurance Scheme providers in relation to registration

Administered expenses					
Ordinary annual services ^(a)	4,977	5,082	5,215	5,336	5,651
Administered total	4,977	5,082	5,215	5,336	5,651

Program 1.2: Program support for NDIS Quality and Safeguards Commission

Departmental expenses					
Departmental appropriation ^(b)	164,780	172,997	162,828	92,803	96,711
Expenses not requiring appropriation in the Budget year ^(c)	8,519	14,462	16,981	16,338	15,814
Departmental total	173,299	187,459	179,809	109,141	112,525
Total expenses for Outcome 1	178,276	192,541	185,024	114,477	118,176

	2024–25 Actual	2025–26 Revised
Average staffing level (number)	965	892

(a) Appropriation Act (No. 1) 2025–26, Appropriation Bill (No. 3) 2025–26 and associated Bills.

(b) Departmental appropriation combines 'Ordinary annual services' and 'Revenue from independent sources' (s74).

(c) Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.

Performance measure for Outcome 1

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 1 are outlined in the *2025–26 Social Services Portfolio Budget Statements* and the *2025–26 NDIS Quality and Safeguards Commission Corporate Plan*.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Table 3.1: Estimates of special account flows and balances

This table is not applicable to the NDIS Commission in 2025–26 as it does not manage any special accounts.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Departmental resources

Comprehensive income statement

Revenue from government in 2025–26 is \$176.9 million which is \$9.7 million higher than available in 2024–25, largely due to increased appropriation for the *Data and Regulatory Transformation* three-year program that will provide an upgrade to data and regulatory systems to deliver risk-based and data driven regulation.

Balance sheet

Total assets are budgeted to be \$106.0 million in 2025–26 compared to \$94.8 million in 2024–25. This increase is primarily due to the capital injection of \$25.1 million for the *Data and Regulatory Transformation* three-year program that will provide an upgrade to data and regulatory systems to assist in delivering risk-based and data driven regulation. This increase was offset by depreciation of all other property, plant and equipment.

Total liabilities for 2025–26 are budgeted to be \$39.0 million compared to \$42.9 million in 2024–25. This reduction is due to a decrease in lease liabilities as a result of principal repayments.

Statement of changes in equity

Movements in equity since the 2024–25 Budget primarily relates to the investment in capital of \$25.6 million through contributed equity for the *Data and Regulatory Transformation* project.

Administered resources

Income and expenses

The NDIS Commission is expecting to administer a grants program totalling \$5.1 million in 2025–26 compared to \$5.0 million in 2024–25.

3.2.2 Budgeted financial statements

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Employee benefits	122,669	101,860	97,012	52,870	53,284
Supplier expenses	32,648	71,086	65,788	39,921	43,425
Depreciation and amortisation	8,519	14,462	16,981	16,338	15,814
Finance costs	181	-	-	-	-
Payments for service delivery	8,201	51	28	12	2
Write-down and impairment of other assets	1,081	-	-	-	-
Total expenses	173,299	187,459	179,809	109,141	112,525
LESS:					
OWN-SOURCE INCOME					
Revenue					
Other revenue	1,283	-	-	-	-
Total revenue	1,283	-	-	-	-
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	1,283	-	-	-	-
Net cost of (contribution by) services	172,016	187,459	179,809	109,141	112,525
Revenue from Government	167,158	176,892	164,891	94,257	97,304
Surplus (deficit)	(4,858)	(10,567)	(14,918)	(14,884)	(15,221)
Surplus (deficit) attributable to the Australian Government	(4,858)	(10,567)	(14,918)	(14,884)	(15,221)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	1,071	-	-	-	-
Total other comprehensive income	1,071	-	-	-	-
Total comprehensive income attributable to the Australian Government	(3,787)	(10,567)	(14,918)	(14,884)	(15,221)

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Reconciliation of comprehensive income attributable to the entity**

	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Total comprehensive income (loss) attributable to the Australian Government	(3,787)	(10,567)	(14,918)	(14,884)	(15,221)
plus non-appropriated expenses depreciation and amortisation expenses	4,496	11,266	15,464	15,406	15,409
plus depreciation and amortisation expenses for RoU	3,818	3,196	1,517	932	405
less lease principal repayments	(4,379)	(3,895)	(2,063)	(1,454)	(593)
Total comprehensive income (loss) attributable to the agency	148	-	-	-	-

RoU = Right-of-Use asset

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,218	1,218	1,218	1,218	1,218
Receivables	67,858	67,858	67,858	67,858	67,858
Total financial assets	69,076	69,076	69,076	69,076	69,076
Non-financial assets					
Land and buildings	9,855	11,495	8,316	6,384	4,979
Leasehold improvements	6,506	12,587	18,297	11,500	-
Property, plant and equipment	4,551	7,983	10,048	3,012	685
Intangibles	3,570	3,570	3,570	3,570	3,570
Other	1,244	1,244	1,244	1,244	1,244
Total non-financial assets	25,726	36,879	41,475	25,710	10,478
Total assets	94,802	105,955	110,551	94,786	79,554
LIABILITIES					
Payables					
Employees	3,801	3,801	3,801	3,801	3,801
Suppliers	5,477	5,477	5,477	5,477	5,477
Other payables	-	-	-	-	-
Total payables	9,278	9,278	9,278	9,278	9,278
Interest bearing liabilities					
Leases	11,535	7,640	5,577	4,123	3,530
Total interest bearing liabilities	11,535	7,640	5,577	4,123	3,530
Provisions					
Employees	20,222	20,222	20,222	20,222	20,222
Other provisions	1,817	1,817	1,817	1,817	1,817
Total provisions	22,039	22,039	22,039	22,039	22,039
Total liabilities	42,852	38,957	36,894	35,440	34,847
Net Assets	51,950	66,998	73,657	59,346	44,707
EQUITY					
Contributed equity	43,936	69,552	91,129	91,702	92,284
Reserves	2,299	2,300	2,300	2,300	2,300
Retained surpluses or (accumulated deficits)	5,715	(4,854)	(19,772)	(34,656)	(49,877)
Total equity	51,950	66,998	73,657	59,346	44,707

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2025–26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	5,713	2,300	43,938	51,951
Surplus (deficit) for the period	(10,567)	-	-	(10,567)
Capital budget - Bill 1 (DCB)	-	-	25,614	25,614
Equity injections - Bill 2	-	-	-	-
Estimated closing balance as at 30 June 2026				
	(4,854)	2,300	69,552	66,998

DCB = Departmental Capital Budget

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	168,433	176,892	164,891	94,257	97,304
Goods and services	3,891	-	-	-	-
Net GST received	-	-	-	-	-
Total cash received	172,324	176,892	164,891	94,257	97,304
Cash used					
Employees	117,143	101,860	97,012	52,870	53,284
Suppliers	46,779	71,086	65,788	39,921	43,425
Interest payments on lease liability	108	51	28	12	2
Section 74 receipts transferred to OPA	4,417	-	-	-	-
Total cash used	168,447	172,997	162,828	92,803	96,711
Net cash from (or used by) operating activities	3,877	3,895	2,063	1,454	593
INVESTING ACTIVITIES					
Cash used					
Purchase of leasehold improvements	118	-	-	-	-
Purchase of property, plant and equipment	3,234	25,614	21,577	573	582
Purchase of intangible assets	2,317	-	-	-	-
Total cash used	5,669	25,614	21,577	573	582
Net cash from (or used by) investing activities	(5,669)	(25,614)	(21,577)	(573)	(582)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	5,655	25,614	21,577	573	582
Cash received due to restructure	-	1,733	-	-	-
Total cash received	5,655	27,347	21,577	573	582
Cash used					
Lease principal repayments	4,379	3,895	2,063	1,454	593
Cash transferred due to restructure	-	1,733	-	-	-
Total cash used	4,379	5,628	2,063	1,454	593
Net cash from (or used by) financing activities	1,276	21,719	19,514	(881)	(11)
Net increase (or decrease) in cash held	(516)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,734	1,218	1,218	1,218	1,218
Cash and cash equivalents at the end of the reporting period	1,218	1,218	1,218	1,218	1,218

DCB = Departmental Capital Budget

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	7,038	552	562	573	582
Equity injections - Bill 2	18,106	25,062	21,015	-	-
Total capital appropriations	25,144	25,614	21,577	573	582
Total new capital appropriations represented by:					
Purchase of non-financial assets	7,038	25,614	21,577	573	582
Total items	7,038	25,614	21,577	573	582
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	18,106	25,613	21,576	572	581
Funded by capital appropriation - DCB ^(b)	24	-	-	-	-
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	18,130	25,613	21,576	572	581
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	3,234	25,614	21,577	573	582
Total cash used to acquire assets	3,234	25,614	21,577	573	582

DCB = Departmental Capital Budget

(a) Includes both current Appropriation Bills (No. 2/ 4), prior Appropriation Act (No. 2/4/6) and special capital appropriations.

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

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

	Buildings \$'000	Property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	6,554	4,549	3,792	14,895
Gross book value - RoU	26,093	234	-	26,327
Accumulated depreciation/amortisation and impairment	(48)	(73)	(222)	(343)
Accumulated depreciation/amortisation and impairment - RoU	(16,238)	(158)	-	(16,396)
Opening net book balance	16,361	4,552	3,570	24,483
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	552	25,062	25,614
Funded internally from departmental resources	-	-	-	-
By purchase - RoU	-	-	-	-
Total additions	-	552	25,062	25,614
Other movements				
Depreciation/amortisation expense	(1,670)	(9,596)	-	(11,266)
Depreciation/amortisation expense - RoU	(3,196)	-	-	(3,196)
Total other movements	(4,866)	(9,596)	-	(14,462)
As at 30 June 2026				
Gross book value	6,554	30,163	3,792	40,509
Gross book value - RoU	26,093	234	-	26,327
Accumulated depreciation/amortisation and impairment	(1,718)	(9,669)	(222)	(11,609)
Accumulated depreciation/amortisation and impairment - RoU	(19,434)	(158)	-	(19,592)
Closing net book balance	11,495	20,570	3,570	35,635

DCB = Departmental Capital Budget

RoU = Right-of-Use asset

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants	4,977	5,082	5,215	5,336	5,651
Total expenses administered on behalf of Government	4,977	5,082	5,215	5,336	5,651
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Fines and penalties	2,913	-	-	-	-
Grant recoveries	43	-	-	-	-
Total non-taxation revenue	2,956	-	-	-	-
Total revenues administered on behalf of Government	2,956	-	-	-	-
Total income administered on behalf of Government	2,956	-	-	-	-

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	-	-	-	-	-
Receivables	1,596	1,596	1,596	1,596	1,596
Total financial assets	1,596	1,596	1,596	1,596	1,596
Total assets administered on behalf of Government	1,596	1,596	1,596	1,596	1,596
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Grants	-	-	-	-	-
Total payables	-	-	-	-	-
Total liabilities administered on behalf of Government	-	-	-	-	-

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
GST received	494	-	-	-	-
Grant recoveries	47				
Fines and penalties	1,336	-	-	-	-
Total cash received	1,877	-	-	-	-
Cash used					
Grant payments	5,475	5,082	5,215	5,336	5,651
Other	19	-	-	-	-
Total cash used	5,494	5,082	5,215	5,336	5,651
Net cash from (or used by) operating activities	(3,617)	(5,082)	(5,215)	(5,336)	(5,651)
Net increase (or decrease) in cash held	(3,617)	(5,082)	(5,215)	(5,336)	(5,651)
Cash at beginning of reporting period	-	-	-	-	-
Cash from the OPA for:					
- appropriations	5,494	5,082	5,215	5,336	5,651
- GST	-	-	-	-	-
Cash to the OPA for:					
- appropriations	(1,877)	-	-	-	-
- return of GST	-	-	-	-	-
Cash at end of reporting period	-	-	-	-	-

OPA = Official Public Account

National Health Funding Body

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National Health Funding Body

Section 1: Entity overview and resources

1.1 Strategic direction statement

There has been no significant change to the National Health Funding Body's (NHFB) strategic direction statement since the publication of the 2025–26 Portfolio Budget Statements.

A full outline of the NHFB's Strategic Direction can be found in the 2025–26 *Health and Aged Care Portfolio Budget Statements*.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the NHFB at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: NHFB resource statement – Additional Estimates for 2025–26 as at February 2026

	2024–25 Actual available appropriation	2025–26 Estimate as at Budget ^(a)	2025–26 Proposed Additional Estimates	2025–26 Total estimate at Additional Estimates
	\$'000	\$'000	\$'000	\$'000
DEPARTMENTAL				
Annual appropriations - ordinary annual services ^(b)				
Prior year appropriation available ^(c)	5,563	5,326	(124)	5,202
Departmental appropriation ^(c)	6,879	6,831	-	6,831
s74 retained revenue receipts ^(d)	377	-	-	-
Departmental Capital Budget ^(e)	-	-	1,797	1,797
Annual appropriations - other services - non-operating ^(f)				
Equity injection	-	-	-	-
Total departmental annual appropriations	7,256	6,831	1,797	8,628
Total departmental resourcing	12,819	12,157	1,673	13,830
Average staffing level (number)				
			2024–25 Actual	2025–26 Revised
			34	28

All figures are GST exclusive.

- (a) Includes measures published in the *Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026*.
- (b) *Appropriation Act (No. 1) 2025–26*, Appropriation Bill (No. 3) 2025–26 and associated Bills.
- (c) The estimate at Budget has been revised to reflect NHFB's 2024–25 Annual Report and amounts repealed in accordance with the repeal date of the underlying Appropriation Acts.
- (d) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (e) 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 3.6 within this chapter for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) *Appropriation Act (No. 2) 2025–26*, Appropriation Bill (No. 4) 2025–26 and associated Bills.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: NHFB 2025–26 measures since the Budget

Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses ^{(a) (b)}				
National Health Funding Body				
Departmental payments	1.1	(123)	(215)	(204)
Total payments		(123)	(215)	(204)

(a) NHFB is not the lead entity for this measure. NHFB impacts only are shown in this table.

(b) Measure relates to an election commitment/savings identified in the 2025 *Explanatory Memorandum to the Appropriation Act (No. 1) 2025–2026 and Appropriation Act (No. 2) 2025–2026*.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the NHFB at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 1				
Program 1.1: National Health Funding Pool Administration				
Departmental				
Annual appropriations				
Measure - Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	(123)	(215)	(204)	(186)
Changes in parameters ^(a)				
(net increase)	-	-	14	7
(net decrease)	-	(7)	-	-
Other variations				
(net increase)	1,797	-	-	-
Total	1,674	(222)	(190)	(179)

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

^(a) See explanation in Portfolio Glossary.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the NHFB through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024–25 Available \$'000	2025–26 Budget (b) (c) \$'000	2025–26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental					
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	6,879	6,831	8,628	1,797	-
Total departmental	6,879	6,831	8,628	1,797	-

- (a) The 2024–25 available appropriation is included to allow a comparison of this 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 - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.
- (b) Includes measures published in the *Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026*.
- (c) Departmental Capital Budgets are appropriated through Appropriation Acts (No.1 and 3). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

Table 1.5: Appropriation Bill (No. 4) 2025–2026

This table is not applicable to the NHFB in 2025–26.

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There have been no changes to outcomes or programs since the 2025–26 Portfolio Budget Statements.

2.2 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.

Linked programs

There were no changes to Linked programs for Outcome 1 resulting from decisions made since the 2025–26 Budget. Details of the NHFB's Linked programs can be found in the *2025–26 Health and Aged Care Portfolio Budget Statements*.

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 2.2.1 Budgeted expenses 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.

	2024–25 Actual	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.1: National Health Funding Pool Administration					
Departmental expenses					
Departmental appropriation ^(a)	6,527	6,448	6,458	6,474	6,452
Expenses not requiring appropriation in the Budget year ^(b)	488	581	721	721	721
Operating deficit (surplus)	(61)	210	-	-	-
Total for Program 1.1	6,954	7,239	7,179	7,195	7,173
Total expenses for Outcome 1	6,954	7,239	7,179	7,195	7,173
	2024–25 Actual	2025–26 Revised			
Average staffing level (number)	34	28			

(a) Departmental appropriation combines 'Ordinary annual services' and 'Revenue from independent sources (s74)'.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.

Performance measure for Outcome 1

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 1 are outlined in the *2025–26 Health and Aged Care Portfolio Budget Statements* and the *2025–26 National Health Funding Body Corporate Plan*.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Table 3.1: Estimates of special account flows and balances

This table is not applicable to the NHFB in 2025–26 as it does not manage any special accounts.

3.2 Budgeted financial statements

3.2.1 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.

3.2.2 Budgeted financial statements

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Employee benefits	4,850	4,531	4,624	4,735	4,818
Supplier expenses	1,710	2,218	1,925	1,830	1,725
Depreciation and amortisation	390	483	623	623	623
Interest on RoU	4	7	7	7	7
Total expenses	6,954	7,239	7,179	7,195	7,173
LESS:					
OWN-SOURCE INCOME					
Gains					
Other	98	98	98	98	98
Total gains	98	98	98	98	98
Total own-source income	98	98	98	98	98
Net cost of (contribution by) services	6,856	7,141	7,081	7,097	7,075
Revenue from Government	6,879	6,831	6,841	6,857	6,835
Surplus (Deficit)	23	(310)	(240)	(240)	(240)
Surplus (Deficit) attributable to the Australian Government	23	(310)	(240)	(240)	(240)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	23	(310)	(240)	(240)	(240)

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

Note: Reconciliation of comprehensive income attributable to the agency					
	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Total comprehensive income (loss) attributable to the Australian Government	23	(310)	(240)	(240)	(240)
plus: non-appropriated expenses depreciation/amortisation expenses	27	120	260	260	260
plus: depreciation/amortisation expenses for RoU assets	197	363	363	363	363
less: lease principal repayments	(186)	(383)	(383)	(383)	(383)
Total comprehensive income (loss) attributable to the agency	61	(210)	-	-	-

RoU = Right-of-Use asset

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	36	36	36	36	36
Receivables	5,232	3,225	3,225	3,225	3,225
Total financial assets	5,268	3,261	3,261	3,261	3,261
Non-financial assets					
Land and buildings	162	1,948	1,585	1,222	859
Property, plant and equipment	-	1,677	1,417	1,157	897
Intangibles	27	27	27	27	27
Other	55	55	55	55	55
Total non-financial assets	244	3,707	3,084	2,461	1,838
Total assets	5,512	6,968	6,345	5,722	5,099
LIABILITIES					
Payables					
Suppliers	82	82	82	82	82
Other payables	223	-	-	-	-
Total payables	305	82	82	82	82
Interest bearing liabilities					
Leases	137	1,903	1,520	1,137	754
Total interest bearing liabilities	137	1,903	1,520	1,137	754
Provisions					
Employees	1,184	1,407	1,407	1,407	1,407
Other provisions	11	11	11	11	11
Total provisions	1,195	1,418	1,418	1,418	1,418
Total liabilities	1,637	3,403	3,020	2,637	2,254
Net assets	3,875	3,565	3,325	3,085	2,845
EQUITY					
Contributed equity	-	1,797	1,797	1,797	1,797
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	3,875	1,768	1,528	1,288	1,048
Total equity	3,875	3,565	3,325	3,085	2,845

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2025–26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	3,875	-	-	3,875
Capital budget - Bill 2	-	-	-	-
Departmental Capital Budget	-	-	1,797	1,797
Cash transfers to the OPA	(1,797)	-	-	(1,797)
Surplus (deficit) for the period	(310)	-	-	(310)
Estimated closing balance as at 30 June 2026				
	1,768	-	1,797	3,565

DCB = Departmental Capital Budget

OPA = Official Public Account

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	7,590	7,041	6,841	6,857	6,835
Other s74 receipts	377	-	-	-	-
Net GST received	105	215	210	210	200
Total cash received	8,072	7,256	7,051	7,067	7,035
Cash used					
Employees	5,210	4,531	4,624	4,735	4,818
Suppliers	1,949	2,335	2,037	1,942	1,827
Other s74 receipts transferred to OPA	467	-	-	-	-
Interest payments on lease liability	-	7	7	7	7
Total cash used	7,626	6,873	6,668	6,684	6,652
Net cash from (or used by) operating activities	446	383	383	383	383
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	-	1,797	-	-	-
Total cash used	-	1,797	-	-	-
Net cash from (or used by) investing activities	-	(1,797)	-	-	-
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	1,797	-	-	-
Total cash received	-	1,797	-	-	-
Cash used					
Lease principal repayments	439	383	383	383	383
Total cash used	439	383	383	383	383
Net cash from (or used by) financing activities	(439)	1,414	(383)	(383)	(383)
Net increase (or decrease) in cash held	7	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	29	36	36	36	36
Cash and cash equivalents at the end of the reporting period	36	36	36	36	36

DCB = Departmental Capital Budget

OPA = Official Public Account

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 3 (DCB)	-	1,797	-	-	-
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	-	1,797	-	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	-	1,797	-	-	-
Total items	-	1,797	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded by capital appropriation - DCB ^(b)	-	1,797	-	-	-
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	-	1,797	-	-	-
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	-	1,797	-	-	-
Total cash used to acquire assets	-	1,797	-	-	-

DCB = Departmental Capital Budget

(a) Includes both current Appropriation Bills (No. 2/ 4), prior Appropriation Act (No. 2/4/6) and special capital appropriations.

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

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

	Buildings \$'000	Property, plant and equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	-	-	345	345
Gross book value - RoU	2,159	-	-	2,159
Accumulated depreciation/ amortisation and impairment	-	-	(318)	(318)
Accumulated depreciation/ amortisation and impairment - RoU	(1,997)	-	-	(1,997)
Opening net book balance	162	-	27	189
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - internally funded	-	1,797	-	1,797
By purchase - RoU	2,149	-	-	2,149
Total additions	2,149	1,797	-	3,946
Other movements				
Depreciation/amortisation expense	-	(120)	-	(120)
Depreciation/amortisation expense - RoU	(363)	-	-	(363)
Total other movements	(363)	(120)	-	(483)
As at 30 June 2026				
Gross book value	-	1,797	345	2,142
Gross book value - RoU	4,308	-	-	4,308
Accumulated depreciation/amortisation and impairment	-	(120)	(318)	(438)
Accumulated depreciation/amortisation and impairment - RoU	(2,360)	-	-	(2,360)
Closing net book balance	1,948	1,677	27	3,652

RoU = Right-of-Use asset

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

There has been no significant change to the National Health and Medical Research Council's (NHMRC) strategic direction statement since the publication of the 2025–26 Portfolio Budget Statements.

A full outline of the NHMRC's Strategic Direction can be found in the 2025–26 *Health and Aged Care Portfolio Budget Statements*.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the NHMRC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: NHMRC resource statement – Additional Estimates for 2025–26 as at February 2026

	2024–25 Actual available appropriation	2025–26 Estimate as at Budget ^(a)	2025–26 Proposed Additional Estimates	2025–26 Total estimate at Additional Estimates
	\$'000	\$'000	\$'000	\$'000
DEPARTMENTAL				
Annual appropriations - ordinary annual services ^(b)				
Prior year appropriation available ^(c)	6,236	12,654	-	12,654
Departmental appropriation	38,248	45,113	3,009	48,122
s74 retained revenue receipts ^(d)	21,679	5,974	-	5,974
Departmental Capital Budget ^(e)	190	192	-	192
Annual appropriations - other services - non-operating ^(f)				
Equity injection	-	-	-	-
Total departmental annual appropriations	60,117	51,279	3,009	54,288
Total departmental resourcing	66,353	63,933	3,009	66,942
ADMINISTERED				
Annual appropriations - ordinary annual services ^(b)				
Prior year appropriation available ^(c)	-	-	-	-
Ordinary annual services				
Outcome 1	953,872	973,172	-	973,172
Annual appropriations - other services - non-operating ^(f)				
Administered assets and liabilities	-	-	-	-
Total administered annual appropriations	953,872	973,172	-	973,172
Total administered resourcing	953,872	973,172	-	973,172
Total resourcing for NHMRC	1,020,225	1,037,105	3,009	1,040,114
		2024–25 Actual	2025–26 Revised	
Average staffing level (number)		242	205	

All figures are GST exclusive.

- (a) Includes measures published in the *Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026*.
- (b) *Appropriation Act (No. 1) 2025–26*, Appropriation Bill (No. 3) 2025–26 and associated Bills.
- (c) The estimate at Budget has been revised to reflect NHMRC's 2024–25 Annual Report and amounts repealed in accordance with the repeal date of the underlying Appropriation Acts.
- (d) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (e) 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 3.6 within this chapter for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) *Appropriation Act (No. 2) 2025–26*, Appropriation Bill (No. 4) 2025–26 and associated Bills.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: NHMRC 2025–26 measures since the Budget

Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses ^{(a) (b)}				
National Health and Medical Research Council				
Departmental payments	1.1	(851)	(1,114)	(995)
Health Research, Systems and Data ^(a)				
National Health and Medical Research Council				
Departmental payments	1.1	3,009	-	-
Total payments	2,158	(1,114)	(995)	(848)

^(a) NHMRC is not the lead entity for this measure. NHMRC impacts only are shown in this table.

^(b) Measure relates to an election commitment/savings identified in the 2025 *Explanatory Memorandum to the Appropriation Act (No. 1) 2025–2026 and Appropriation Act (No. 2) 2025–2026*.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the NHMRC at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 1				
Program 1.1: Health and Medical Research				
Administered				
Annual appropriations				
Changes in parameters ^(a)				
(net increase)	-	-	1,988	2,032
Net impact on appropriations for Outcome 1 (administered)	-	-	1,988	2,032
Departmental				
Annual appropriations				
Measure - Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	(851)	(1,114)	(995)	(848)
Measure - Health Research, Systems and Data	3,009	-	-	-
Changes in parameters ^(a)				
(net increase)	-	-	78	39
(net decrease)	-	(39)	-	-
Net impact on appropriations for Outcome 1 (departmental)	2,158	(1,153)	(917)	(809)
Total net impact on appropriations for Outcome 1	2,158	(1,153)	1,071	1,223

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

^(a) See explanation in Portfolio Glossary.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the NHMRC through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024–25 Available ^(a) \$'000	2025–26 Budget ^(b) \$'000	2025–26 Revised \$'000	Additional Estimates \$'000	Reduced estimates \$'000
Departmental					
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.					
Departmental	38,438	45,305	48,314	3,009	-
Administered	953,872	973,172	973,172	-	-
Total administered and departmental	992,310	1,018,477	1,021,486	3,009	-

(a) The 2024–25 available appropriation is included to allow a comparison of this 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 - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.

(b) Includes measures published in the *Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026*.

Table 1.5: Appropriation Bill (No. 4) 2025–2026

This table is not applicable to the NHMRC in 2025–26.

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There have been no changes to outcomes or programs since the 2025–26 Portfolio Budget Statements.

2.2 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.

Linked programs

There were no changes to Linked programs for Outcome 1 resulting from decisions made since the 2025–26 Budget. Details of the NHMRC's Linked programs can be found in the *2025–26 Health and Aged Care Portfolio Budget Statements*.

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 2.2.1 Budgeted expenses 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.

	2024–25 Actual	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.1 Health and Medical Research					
Administered expenses					
Ordinary annual services ^(a)	945,201	1,013,391	1,013,806	1,046,543	1,135,420
Departmental expenses					
Departmental appropriation ^(b)	48,704	51,130	48,589	48,498	48,433
Expenses not requiring appropriation in the Budget year ^(c)	6,002	6,107	6,041	5,808	6,307
Operating deficit (surplus)	1,955	-	-	-	-
Total for Program 1.1	1,001,862	1,070,628	1,068,436	1,100,849	1,190,160
Total expenses for Outcome 1	1,001,862	1,070,628	1,068,436	1,100,849	1,190,160

	2024–25 Actual	2025–26 Revised
Average staffing level (number)	242	205

^(a) Appropriation Act (No. 1) 2025–26, Appropriation Bill (No. 3) 2025–26 and associated Bills.

^(b) Departmental appropriation combines 'Ordinary annual services' and 'Revenue from independent sources' (s74).

^(c) Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.

Performance measure for Outcome 1

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 1 are outlined in the *2025–26 Health and Aged Care Portfolio Budget Statements* and the *2025–26 National Health and Medical Research Council Corporate Plan*.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Table 3.1: Estimates of special account flows and balances

There have been no changes to special account flows and balances since the 2025–26 Portfolio Budget Statements.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted 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.

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.

3.2.2 Budgeted financial statements

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Employee benefits	33,784	38,245	39,150	39,743	39,743
Supplier expenses	16,770	12,862	9,460	8,821	8,465
Grants expenses	-	-	-	-	-
Depreciation and amortisation	5,902	6,007	5,941	5,708	6,207
Finance costs	140	-	-	-	-
Interest on RoU	-	123	79	34	325
Other expenses	65	-	-	-	-
Total expenses	56,661	57,237	54,630	54,306	54,740
LESS:					
OWN-SOURCE INCOME					
Revenue					
Rendering of services	12,205	12,847	12,847	12,847	12,847
Other revenue	296	-	-	-	-
Total revenue	12,501	12,847	12,847	12,847	12,847
Gains					
Other	100	100	100	100	100
Total gains	100	100	100	100	100
Total own-source income	12,601	12,947	12,947	12,947	12,947
Net cost of (contribution by) services					
	44,060	44,290	41,683	41,359	41,793
Revenue from Government	39,139	41,249	38,860	38,812	38,601
Surplus (deficit)	(4,921)	(3,041)	(2,823)	(2,547)	(3,192)
Surplus (deficit) attributable to the Australian Government	(4,921)	(3,041)	(2,823)	(2,547)	(3,192)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	(4,921)	(3,041)	(2,823)	(2,547)	(3,192)

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

Note: Reconciliation of comprehensive income attributable to the entity

	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Total comprehensive income (loss) attributable to the Australian Government	(4,921)	(3,041)	(2,823)	(2,547)	(3,192)
plus non-appropriated expenses depreciation and amortisation expenses	3,163	3,173	3,107	2,874	2,868
plus depreciation and amortisation expenses for RoU	2,739	2,834	2,834	2,834	3,339
less lease principal repayments	(2,936)	(2,966)	(3,118)	(3,161)	(3,015)
Total comprehensive income (loss) attributable to the agency	(1,955)	-	-	-	-

RoU = Right-of-Use asset

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	-	-	-	-	-
Receivables	13,207	13,207	13,207	13,207	13,207
Accrued revenue	-	-	-	-	-
Total financial assets	13,207	13,207	13,207	13,207	13,207
Non-financial assets					
Land and buildings	9,145	6,311	3,477	864	14,896
Property, plant and equipment	1,864	1,443	1,091	880	772
Intangibles	19,198	16,638	14,078	11,610	9,050
Other	1,210	1,210	1,210	1,210	1,210
Total non-financial assets	31,417	25,602	19,856	14,564	25,928
Total assets	44,624	38,809	33,063	27,771	39,135
LIABILITIES					
Payables					
Employees	1,182	1,182	1,182	1,182	1,182
Suppliers	1,576	1,216	1,216	1,216	1,216
Other payables	10,528	4,015	4,015	4,015	4,015
Total payables	13,286	6,413	6,413	6,413	6,413
Interest bearing liabilities					
Leases	10,488	7,522	4,404	1,464	15,820
Total interest bearing liabilities	10,488	7,522	4,404	1,464	15,820
Provisions					
Employees	8,662	8,662	8,662	8,662	8,662
Other provisions	-	-	-	-	-
Total provisions	8,662	8,662	8,662	8,662	8,662
Total liabilities	32,436	22,597	19,479	16,539	30,895
Net Assets	12,188	16,212	13,584	11,232	8,240
EQUITY					
Contributed equity	17,576	24,641	24,836	25,031	25,231
Reserves	1,367	1,367	1,367	1,367	1,367
Retained surpluses or (accumulated deficits)	(6,755)	(9,796)	(12,619)	(15,166)	(18,358)
Total equity	12,188	16,212	13,584	11,232	8,240

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2025–26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(6,755)	1,367	17,576	12,188
Opening balance adjustments	-	-	6,873	6,873
Surplus (deficit) for the period	(3,041)	-	-	(3,041)
Capital budget - Bill 1 (DCB)	-	-	192	192
Equity injections - Bill 2	-	-	-	-
Estimated closing balance as at 30 June 2026				
	(9,796)	1,367	24,641	16,212

DCB = Departmental Capital Budget

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	51,805	41,249	38,860	38,812	38,601
Goods and services	20,935	11,222	11,222	11,222	11,222
Net GST received	1,625	1,625	1,625	1,625	1,625
Total cash received	74,365	54,096	51,707	51,659	51,448
Cash used					
Employees	32,633	38,245	39,150	39,743	39,743
Suppliers	18,680	12,762	9,360	8,721	8,365
Interest payments on lease liability	140	123	79	34	325
Section 74 receipts transferred to OPA	21,679	-	-	-	-
Total cash used	73,132	51,130	48,589	48,498	48,433
Net cash from (or used by) operating activities	1,233	2,966	3,118	3,161	3,015
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	192	192	195	195	200
Total cash used	192	192	195	195	200
Net cash from (or used by) investing activities	(192)	(192)	(195)	(195)	(200)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	190	192	195	195	200
Equity injections - Bill 2	-	-	-	-	-
Total cash received	190	192	195	195	200
Cash used					
Lease principal repayments	2,936	2,966	3,118	3,161	3,015
Total cash used	2,936	2,966	3,118	3,161	3,015
Net cash from (or used by) financing activities	(2,746)	(2,774)	(2,923)	(2,966)	(2,815)
Net increase (or decrease) in cash held	(1,705)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,705	-	-	-	-
Cash and cash equivalents at the end of the reporting period	-	-	-	-	-

DCB = Departmental Capital Budget

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	190	192	195	195	200
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	190	192	195	195	200
Total new capital appropriations represented by:					
Purchase of non-financial assets	190	192	195	195	200
Total items	190	192	195	195	200
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded by capital appropriation - DCB ^(b)	190	192	195	195	200
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	190	192	195	195	200
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	190	192	195	195	200
Total cash used to acquire assets	190	192	195	195	200

DCB = Departmental Capital Budget

^(a) Includes both current Appropriation Bills (No. 2/ 4), prior Appropriation Act (No. 2/4/6) and special capital appropriations.

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

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

	Buildings \$'000	Property, plant and equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	-	4,117	34,154	38,271
Gross book value - RoU	23,831	928	-	24,759
Accumulated depreciation/amortisation and impairment	-	(2,406)	(14,956)	(17,362)
Accumulated depreciation/amortisation and impairment - RoU	(14,686)	(775)	-	(15,461)
Opening net book balance	9,145	1,864	19,198	30,207
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services	-	192	-	192
By purchase - RoU	-	-	-	-
Total additions	-	192	-	192
Other movements				
Depreciation/amortisation expense	-	(613)	(2,560)	(3,173)
Depreciation/amortisation expense - RoU	(2,834)	-	-	(2,834)
Total other movements	(2,834)	(613)	(2,560)	(6,007)
As at 30 June 2026				
Gross book value	-	4,309	34,154	38,463
Gross book value - RoU	23,831	928	-	24,759
Accumulated depreciation/amortisation and impairment	-	(3,019)	(17,516)	(20,535)
Accumulated depreciation/amortisation and impairment - RoU	(17,520)	(775)	-	(18,295)
Closing net book balance	6,311	1,443	16,638	24,392

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

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants - MREA	944,225	999,615	999,784	1,032,201	1,121,092
Suppliers	976	13,776	14,022	14,342	14,328
Total expenses administered on behalf of Government	945,201	1,013,391	1,013,806	1,046,543	1,135,420
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Other revenue	15,078	10,000	14,769	14,769	14,769
Total non-taxation revenue	15,078	10,000	14,769	14,769	14,769
Total revenues administered on behalf of Government	15,078	10,000	14,769	14,769	14,769
Total income administered on behalf of Government	15,078	10,000	14,769	14,769	14,769

MREA = Medical Research Endowment Account

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	391,413	361,194	351,366	330,667	243,437
Receivables	262	262	262	262	262
Total financial assets	391,675	361,456	351,628	330,929	243,699
Non-financial assets					
Other non-financial assets	762	762	762	762	762
Total non-financial assets	762	762	762	762	762
Total assets administered on behalf of Government	392,437	362,218	352,390	331,691	244,461
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	-	-	-	-	-
Grants	7,747	7,747	7,747	7,747	7,747
Total payables	7,747	7,747	7,747	7,747	7,747
Total liabilities administered on behalf of Government	7,747	7,747	7,747	7,747	7,747

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	13,596	26,000	26,000	26,000	26,000
Other receipts	17,640	10,000	10,000	10,000	10,000
Total cash received	31,236	36,000	36,000	36,000	36,000
Cash used					
Grant payments	944,978	999,615	999,784	1,032,201	1,121,092
Suppliers	1,738	13,776	14,022	14,342	14,328
Net GST paid	13,287	26,000	26,000	26,000	26,000
Total cash used	960,003	1,039,391	1,039,806	1,072,543	1,161,420
Net cash from (or used by) operating activities	(928,767)	(1,003,391)	(1,003,806)	(1,036,543)	(1,125,420)
Net increase (or decrease) in cash held	(928,767)	(1,003,391)	(1,003,806)	(1,036,543)	(1,125,420)
Cash at beginning of reporting period	366,410	391,413	361,194	351,366	330,667
Cash from the OPA for:					
- appropriations	953,770	973,172	993,978	1,015,844	1,038,190
- GST	13,596	26,000	26,000	26,000	26,000
Cash to the OPA for:					
- appropriations	-	-	-	-	-
- return of GST	(13,596)	(26,000)	(26,000)	(26,000)	(26,000)
Cash at end of reporting period	391,413	361,194	351,366	330,667	243,437

OPA = Official Public Account

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

There has been no significant change to the Office of the Inspector-General of Aged Care's (OIGAC) strategic direction statement since the publication of the 2025–26 Portfolio Budget Statements.

A full outline of OIGAC's Strategic Direction can be found in the 2025–26 *Health and Aged Care Portfolio Budget Statements*.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the OIGAC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: OIGAC resource statement – Additional Estimates for 2025–26 as at February 2026

	2024–25 Actual available appropriation	2025–26 Estimate as at Budget ^(a)	2025–26 Proposed Additional Estimates	2025–26 Total estimate at Additional Estimates
	\$'000	\$'000	\$'000	\$'000
DEPARTMENTAL				
Annual appropriations - ordinary annual services ^(b)				
Prior year appropriation available ^(c)	3,634	2,038	8,197	10,235
Departmental appropriation	8,887	6,097	4,421	10,518
s74 retained revenue receipts ^(d)	455	-	-	-
Departmental Capital Budget ^(e)	-	-	-	-
Annual appropriations - other services - non-operating ^{(f) (g)}				
Prior year appropriation available ^(c)	-	8,197	(8,197)	-
Equity injection	7,261	900	-	900
Total departmental annual appropriations	16,603	15,194	(3,776)	11,418
Total departmental resourcing	20,237	17,232	4,421	21,653
Total resourcing for OIGAC	20,237	17,232	4,421	21,653
	2024–25 Actual	2025–26 Revised		
Average staffing level (number)			21	22

All figures are GST exclusive.

- (a) Includes measures published in the *Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026*.
- (b) *Appropriation Act (No. 1) 2025–26*, Appropriation Bill (No. 3) 2025–26 and associated Bills.
- (c) The estimate at Budget has been revised to reflect OIGAC's 2024–25 Annual Report and amounts repealed in accordance with the repeal date of the underlying Appropriation Acts.
- (d) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (e) 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 3.6 within this chapter for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) *Appropriation Act (No. 2) 2025–26*, Appropriation Bill (No. 4) 2025–26 and associated Bills.
- (g) Excludes \$3.3m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (h) Excludes \$1.9m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: OIGAC 2025–26 measures since the Budget

Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses ^{(a) (b)}				
Office of the Inspector-General of Aged Care				
Departmental payments	1.1	(159)	(334)	(325)
Total payments		(159)	(334)	(325)
				(304)

(a) OIGAC is not the lead entity for this measure. OIGAC impacts only are shown in this table.

(b) Measure relates to an election commitment/savings identified in the 2025 *Explanatory Memorandum to the Appropriation Act (No. 1) 2025–2026 and Appropriation Act (No. 2) 2025–2026*.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the OIGAC at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 1				
Program 1.1: Office of the Inspector-General of Aged Care				
Departmental				
Annual appropriations				
Measure - Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	(159)	(334)	(325)	(304)
Reclassifications				
(net increase)	4,421	1,750	1,750	1,176
(net decrease)	-	-	-	-
Changes in parameters ^(a)				
(net increase)	-	-	12	6
(net decrease)	-	(6)	-	-
Total	4,262	1,410	1,437	878

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

^(a) See explanation in Portfolio Glossary.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the OIGAC through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024–25 Available ^(a)	2025–26 Budget ^{(b)(c)}	2025–26 Revised	Additional Estimates	Reduced Estimates
	\$'000	\$'000	\$'000	\$'000	\$'000
Departmental					
Outcome 1					
Provide independent oversight of the aged care system to drive accountability and positive change through reviews, recommendations, and reporting to Parliament	8,887	6,097	10,518	4,421	-
Total departmental	8,887	6,097	10,518	4,421	-

- (a) The 2024–25 available appropriation is included to allow a comparison of this 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 - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.
- (b) Includes measures published in the *Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026*.
- (c) Departmental Capital Budgets are appropriated through Appropriation Acts (No.1 and 3). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

Table 1.5: Appropriation Bill (No. 4) 2025–2026

This table is not applicable to the OIGAC in 2025–26.

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There have been no changes to outcomes or programs since the 2025–26 Portfolio Budget Statements.

2.2 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.

Linked programs

There were no changes to Linked programs for Outcome 1 resulting from decisions made since the 2025–26 Budget. Details of the OIGAC's Linked programs can be found in the *2025–26 Health and Aged Care Portfolio Budget Statements*.

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 2.2.1 Budgeted expenses 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.

	2024–25 Actual \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.1: Office of the Inspector-General of Aged Care					
Departmental expenses					
Departmental appropriation ^(a)	8,657	10,518	7,748	7,717	7,069
Expenses not requiring appropriation in the Budget year ^(b)	322	-	-	-	-
Operating deficit (surplus)	1,869	-	-	-	-
Total for Program 1.1	10,848	10,518	7,748	7,717	7,069
Total expenses for Outcome 1	10,848	10,518	7,748	7,717	7,069
	2024–25 Actual	2025–26 Revised			
Average staffing level (number)	21	22			

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.

Performance measure for Outcome 1

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 1 are outlined in the *2025–26 Health and Aged Care Portfolio Budget Statements* and the *2025–26 Office of the Inspector-General of Aged Care Corporate Plan*.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Table 3.1: Estimates of special account flows and balances

This table is not applicable to the OIGAC in 2025–26 as it does not manage any special accounts.

3.2 Budgeted financial statements

3.2.1 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.

3.2.2 Budgeted financial statements

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Employee benefits	3,459	3,044	3,089	3,135	3,166
Supplier expenses	7,121	7,474	4,659	4,582	3,903
Depreciation and amortisation	264	-	-	-	-
Interest on RoU	4	-	-	-	-
Total expenses	10,848	10,518	7,748	7,717	7,069
LESS:					
OWN-SOURCE INCOME					
Gains					
Other	58	-	-	-	-
Total gains	58	-	-	-	-
Total own-source income	58	-	-	-	-
Net cost of (contribution by) services	10,790	10,518	7,748	7,717	7,069
Revenue from Government	8,887	10,518	7,748	7,717	7,069
Surplus (Deficit)	(1,903)	-	-	-	-
Surplus (Deficit) attributable to the Australian Government	(1,903)	-	-	-	-
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(1,903)	-	-	-	-

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

Note: Reconciliation of comprehensive income attributable to the agency

	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Total comprehensive income (loss) attributable to the Australian Government	(1,903)	-	-	-	-
plus: non-appropriated expenses					
depreciation/amortisation expenses	-	-	-	-	-
plus: depreciation/amortisation expenses for RoU assets	276	-	-	-	-
less: lease principal repayments	(242)	-	-	-	-
Total comprehensive income (loss) attributable to the agency	(1,869)	-	-	-	-

RoU = Right-of-Use asset

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	154	154	154	154	154
Receivables	10,271	2,073	2,073	2,073	2,073
Total financial assets	10,425	2,227	2,227	2,227	2,227
Non-financial assets					
Land and buildings	240	240	240	240	240
Intangibles	-	-	900	1,800	1,800
Other	-	-	-	-	-
Total non-financial assets	240	240	1,140	2,040	2,040
Total assets	10,665	2,467	3,367	4,267	4,267
LIABILITIES					
Payables					
Suppliers	2,661	2,529	2,529	2,529	2,529
Other payables	109	-	-	-	-
Total payables	2,770	2,529	2,529	2,529	2,529
Interest bearing liabilities					
Leases	242	242	242	242	242
Total interest bearing liabilities	242	242	242	242	242
Provisions					
Employees	954	1,197	1,197	1,197	1,197
Other provisions	-	-	-	-	-
Total provisions	954	1,197	1,197	1,197	1,197
Total liabilities	3,966	3,968	3,968	3,968	3,968
Net assets	6,699	(1,501)	(601)	299	299
EQUITY					
Contributed equity	8,787	588	1,488	2,388	2,388
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	(2,088)	(2,089)	(2,089)	(2,089)	(2,089)
Total equity	6,699	(1,501)	(601)	299	299

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2025–26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(2,089)	-	8,785	6,696
Surplus (deficit) for the period	-	-	-	-
Capital budget - Bill 2	-	-	-	-
Capital budget - Bill 1 (DCB)	-	-	(8,197)	(8,197)
Estimated closing balance as at 30 June 2026				
	(2,089)	-	588	(1,501)

DCB = Departmental Capital Budget

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	10,421	10,518	7,748	7,717	7,069
Net GST received	44	-	-	-	-
Total cash received	10,465	10,518	7,748	7,717	7,069
Cash used					
Employees	3,350	3,044	3,089	3,135	3,166
Suppliers	6,898	7,474	4,659	4,582	3,903
Interest payments on lease liability	4	-	-	-	-
Total cash used	10,252	10,518	7,748	7,717	7,069
Net cash from (or used by) operating activities	213	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	-	-	900	900	-
Total cash used	-	-	900	900	-
Net cash from (or used by) investing activities	-	-	(900)	(900)	-
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	-	900	900	-
Total cash received	-	-	900	900	-
Cash used					
Lease principal repayments	274	-	-	-	-
Total cash used	274	-	-	-	-
Net cash from (or used by) financing activities	(274)	-	900	900	-
Net increase (or decrease) in cash held	(61)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	215	154	154	154	154
Cash and cash equivalents at the end of the reporting period	154	154	154	154	154

DCB = Departmental Capital Budget

OPA = Official Public Account

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	-	-	-	-	-
Equity injections - Bill 2	-	-	900	900	-
Total capital appropriations	-	-	900	900	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	-	-	900	900	-
Total items	-	-	900	900	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	900	900	-
Funded by capital appropriation - DCB ^(b)	-	-	-	-	-
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	-	-	900	900	-
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	-	-	900	900	-
Total cash used to acquire assets	-	-	900	900	-

DCB = Departmental Capital Budget

(a) Includes both current Appropriation Bills (No. 2/4), prior Appropriation Act (No. 2/4/6) and special capital appropriations.

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

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

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	-	-	-	-
Gross book value - RoU	276	-	-	276
Accumulated depreciation/ amortisation and impairment	-	-	-	-
Accumulated depreciation/ amortisation and impairment - RoU	(36)	-	-	(36)
Opening net book balance	240	-	-	240
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - internally funded	-	-	-	-
By purchase - RoU	-	-	-	-
Total additions	-	-	-	-
Other movements				
Depreciation/amortisation expense	-	-	-	-
Depreciation/amortisation expense - RoU	-	-	-	-
Total other movements	-	-	-	-
As at 30 June 2026				
Gross book value	-	-	-	-
Gross book value - RoU	276	-	-	276
Accumulated depreciation/amortisation and impairment	-	-	-	-
Accumulated depreciation/amortisation and impairment - RoU	(36)	-	-	(36)
Closing net book balance	240	-	-	240

RoU = Right-of-Use asset

Professional Services Review

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Professional Services Review

Section 1: Entity overview and resources

1.1 Strategic direction statement

There has been no significant change to the Professional Services Review (PSR) strategic direction statement since the publication of the 2025–26 Portfolio Budget Statements.

A full outline of PSR's Strategic Direction can be found in the *2025–26 Health and Aged Care Portfolio Budget Statements*.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the PSR at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: PSR resource statement – Additional Estimates for 2025–26 as at February 2026

	2024–25 Actual available appropriation \$'000	2025–26 Estimate as at Budget ^(a) \$'000	2025–26 Proposed Additional Estimates \$'000	2025–26 Total estimate at Additional Estimates \$'000
DEPARTMENTAL				
Annual appropriations - ordinary annual services ^(b)				
Prior year appropriation available ^(c)	11,697	15,083	-	15,083
Departmental appropriation	15,942	15,576	105	15,681
s74 retained revenue receipts ^(d)	359	-	-	-
Departmental Capital Budget ^(e)	240	241	-	241
Annual appropriations - other services - non-operating ^(f)				
Prior year appropriation available ^(c)	-	-	-	-
Equity injection	-	-	-	-
Total departmental annual appropriations	16,541	15,817	105	15,922
Total departmental resourcing	28,238	30,900	105	31,005
Total resourcing for PSR	28,238	30,900	105	31,005
		2024–25 Actual	2025–26 Revised	
Average staffing level (number)		47	40	

All figures are GST exclusive.

- (a) Includes measures published in the *Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026*.
- (b) *Appropriation Act (No. 1) 2025–26*, Appropriation Bill (No. 3) 2025–26, and associated Bills.
- (c) The estimate at Budget has been revised to reflect PSR's 2024–25 Annual Report and amounts repealed in accordance with the repeal date of the underlying Appropriation Acts.
- (d) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (e) Departmental Capital Budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Refer Table 3.5: Departmental Capital Budget Statement for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) *Appropriation Act (No. 2) 2025–26*, Appropriation Bill (No. 4) 2025–26 and associated Bills.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: PSR 2025–26 measures since the Budget

Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Department of Veterans' Affairs – strengthening program integrity and veterans' advocacy ^(a)				
Professional Services Review				
Departmental payments	1.1	105	209	211
Total payments		105	209	211
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses ^{(a) (b)}				
Professional Services Review				
Departmental payments	1.1	(528)	(833)	(776)
Total payments		(528)	(833)	(776)

(a) PSR is not the lead entity for this measure. PSR impacts only are shown in this table.

(b) Measure relates to an election commitment/savings identified in the 2025 *Explanatory Memorandum to the Appropriation Act (No. 1) 2025–2026 and Appropriation Act (No. 2) 2025–2026*.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the PSR at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Outcome 1				
Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme				
Departmental				
Annual appropriations				
Measure - Department of Veterans' Affairs – strengthening program integrity and veterans' advocacy	105	209	211	-
Measure - Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	(528)	(833)	(776)	(694)
Changes in parameters ^(a)				
(net increase)	-	-	32	16
(net decrease)	-	(16)	-	-
Total	(423)	(640)	(533)	(678)

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

^(a) See explanation in Portfolio Glossary.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the PSR through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024–25 Available (a)	2025–26 Budget (b)(c)	2025–26 Revised	Additional Estimates	Reduced Estimates
	\$'000	\$'000	\$'000	\$'000	\$'000
Departmental					
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.	16,182	16,345	15,922	105	-
Total Appropriation Bill (No. 3) departmental	16,182	16,345	15,922	105	-

- (a) The 2024–25 available appropriation is included to allow a comparison of this 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 - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.
- (b) Includes measures published in the *Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026*.
- (c) Departmental Capital Budgets are appropriated through Appropriation Acts (No. 1 and 3). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

Table 1.5: Appropriation Bill (No. 4) 2025–2026

This table is not applicable to the PSR in 2025–26.

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There have been no changes to outcomes or programs since the 2025–26 Portfolio Budget Statements.

2.2 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.

Linked programs

There were no changes to Linked programs for Outcome 1 resulting from decisions made since the 2025–26 Budget. Details of the PSR's Linked programs can be found in the 2025–26 *Health and Aged Care Portfolio Budget Statements*.

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 2.2.1 Budgeted expenses 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.

	2024–25 Actual expenses \$'000	2025–26 Revised estimated expenses \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme					
Departmental expenses					
Departmental appropriation ^(a)	13,269	15,258	15,542	15,347	14,856
Expenses not requiring appropriation in the Budget year ^(b)	1,305	1,235	1,107	1,018	1,018
Total for Program 1.1	14,574	16,493	16,649	16,365	15,874
Total expenses for Outcome 1	14,574	16,493	16,649	16,365	15,874
	2024–25	2025–26			
Average staffing level (number)	47	40			

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.

Performance measure for Outcome 1

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 1 are outlined in the *2025–26 Health and Aged Care Portfolio Budget Statements* and the *2025–26 Professional Services Review Corporate Plan*.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Table 3.1: Estimates of special account flows and balances

This table is not applicable to the PSR in 2025–26 as it does not manage any special accounts.

3.2 Budgeted financial statements

3.2.1 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.

3.2.2 Budgeted financial statements

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
EXPENSES					
Employee benefits	6,755	7,664	7,925	8,194	8,473
Supplier expenses	6,446	7,543	7,584	7,140	6,391
Depreciation and amortisation	1,249	1,177	1,049	960	960
Interest on RoU	124	100	82	62	40
Other expenses	-	9	9	9	10
Total expenses	14,574	16,493	16,649	16,365	15,874
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	142	-	-	-	-
Other revenue	65	-	-	-	-
Total revenue	207	-	-	-	-
Gains					
Other	-	58	58	58	58
Total gains	-	58	58	58	58
Total own-source income	207	58	58	58	58
Net cost of (contribution by) services					
	14,367	16,435	16,591	16,307	15,816
Revenue from Government	15,942	15,681	16,008	15,860	15,420
Surplus (deficit)	1,575	(754)	(583)	(447)	(396)
Surplus (deficit) attributable to the Australian Government	1,575	(754)	(583)	(447)	(396)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	56	-	-	-	-
Total other comprehensive income	56	-	-	-	-
Total other comprehensive income attributable to the Australian Government	1,631	(754)	(583)	(447)	(396)

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

Note: Reconciliation of comprehensive income attributable to the agency					
	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Total comprehensive income (loss) attributable to the Australian Government	1,631	(754)	(583)	(447)	(396)
plus non-appropriated expenses depreciation and amortisation expenses	791	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)
Total comprehensive income (loss) attributable to the agency	2,498	-	-	-	-

RoU = Right-of-Use asset

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	346	346	346	346	346
Receivables	15,102	15,280	15,631	15,931	16,135
Total financial assets	15,448	15,626	15,977	16,277	16,481
Non-financial assets					
Land and buildings	4,974	4,020	3,066	2,112	1,158
Property, plant and equipment	372	478	488	583	682
Intangibles	26	165	304	450	596
Other	260	295	330	365	365
Total non-financial assets	5,632	4,958	4,188	3,510	2,801
Total assets	21,080	20,584	20,165	19,787	19,282
LIABILITIES					
Payables					
Suppliers	848	1,280	1,658	1,986	2,183
Other payables	353	353	353	353	353
Total payables	1,201	1,633	2,011	2,339	2,536
Interest bearing liabilities					
Leases	2,689	2,266	1,800	1,287	723
Total interest bearing liabilities	2,689	2,266	1,800	1,287	723
Provisions					
Employees	1,512	1,512	1,512	1,512	1,512
Other provisions	195	203	211	218	225
Total provisions	1,707	1,715	1,723	1,730	1,737
Total liabilities	5,597	5,614	5,534	5,356	4,996
Net assets	15,483	14,970	14,631	14,431	14,286
EQUITY					
Contributed equity	6,066	6,307	6,551	6,798	7,049
Reserves	1,196	1,196	1,196	1,196	1,196
Retained surpluses or (accumulated deficits)	8,221	7,467	6,884	6,437	6,041
Total equity	15,483	14,970	14,631	14,431	14,286

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2025–26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	8,221	1,196	6,066	15,483
Opening balance adjustment	-	-	-	-
Surplus (deficit) for the period	(754)	-	-	(754)
Capital budget - Bill 1 (DCB)	-	-	241	241
Estimated closing balance as at 30 June 2026				
	7,467	1,196	6,307	14,970

DCB = Departmental Capital Budget

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	13,800	15,503	15,657	15,560	15,216
Sale of goods and rendering of services	359	-	-	-	-
Net GST received	471	470	470	470	470
Total cash received	14,630	15,973	16,127	16,030	15,686
Cash used					
Employees	6,561	7,664	7,925	8,194	8,473
Suppliers	6,946	7,558	7,653	7,259	6,606
Interest payments on lease liability	116	100	82	62	40
Cash to the OPA	359	-	-	-	-
Other operating payments	-	-	-	-	-
Total cash used	13,982	15,322	15,660	15,515	15,119
Net cash from (or used by) operating activities	648	651	467	515	567
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	84	469	245	249	254
Total cash used	84	469	245	249	254
Net cash from (or used by) investing activities	(84)	(469)	(245)	(249)	(254)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	84	241	244	247	251
Total cash received	84	241	244	247	251
Cash used					
Lease principal repayments	382	423	466	513	564
Total cash used	382	423	466	513	564
Net cash from (or used by) financing activities	(298)	(182)	(222)	(266)	(313)
Net increase (or decrease) in cash held	266	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	80	346	346	346	346
Cash and cash equivalents at the end of the reporting period	346	346	346	346	346

DCB = Departmental Capital Budget

OPA = Official Public Account

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

	2024–25 Actual \$'000	2025–26 Revised Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	84	241	244	247	251
Total capital appropriations	84	241	244	247	251
Total new capital appropriations represented by:					
Purchase of non-financial assets	84	241	244	247	251
Total items	84	241	244	247	251
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations					
- DCB ^(a)	84	469	244	247	251
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	84	469	244	247	251
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	84	469	245	249	254
Total cash used to acquire assets	84	469	245	249	254

DCB = Departmental Capital Budget

(a) 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)

	Buildings \$'000	Property, plant and equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	3,076	936	481	4,493
Gross book value - RoU	3,204	-	-	3,204
Accumulated depreciation/amortisation and impairment	(467)	(564)	(455)	(1,486)
Accumulated depreciation/amortisation and impairment - RoU	(839)	-	-	(839)
Opening net book balance	4,974	372	26	5,372
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services	-	318	150	468
By purchase - RoU	-	-	-	-
Total additions	-	318	150	468
Other movements				
Depreciation/amortisation expense	(496)	(212)	(11)	(719)
Depreciation/amortisation expense - RoU	(458)	-	-	(458)
Total other movements	(954)	(212)	(11)	(1,177)
As at 30 June 2026				
Gross book value	3,076	1,254	631	4,961
Gross book value - RoU	3,204	-	-	3,204
Accumulated depreciation/amortisation and impairment	(963)	(776)	(466)	(2,205)
Accumulated depreciation/amortisation and impairment - RoU	(1,297)	-	-	(1,297)
Closing net book balance	4,020	478	165	4,663

RoU = Right-of-Use asset

Portfolio glossary

Accumulated depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Additional Estimates	The Additional Estimates process updates estimates from the previous Budget update.
Additional Estimates Bills or Acts	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 (Nos. 3 and 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.
Administered items	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).
Annual appropriation	Two Appropriation Bills are introduced into Parliament in May 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.
Appropriation	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.
Assets	Future economic benefits controlled by an entity as a result of past transactions or past events.
Available appropriation	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.
Budget measure	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.

Budget Paper 3	Australia's Federal Relations. Provides information and analysis on federal funding provided to the states and territories.
Capital Budget Statement	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.
COVID-19	Coronavirus disease 2019. An illness caused by the SARS-CoV 2 virus that was first identified in December 2019. Formerly known as 2019-nCoV.
Cross-Portfolio Budget measure	This is a Budget measure which affects outcomes administered in a number of Portfolios.
Departmental Capital Budget (DCB)	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.
Departmental Items	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.
Depreciation and Amortisation	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.
Expense	The value of resources consumed or lost during the reporting period.
Fair value	Fair values are prices in arm's length transactions between willing buyers and sellers in an active market.
Forward estimates	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.
Liabilities	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.

Outcomes	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.
Performance measure	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.
PGPA Act	<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.
Portfolio Budget Statements	Budget Related Paper prepared by Portfolios detailing Budget initiatives and explanations of appropriations in terms of outcomes and programs.
Price parameter adjustment	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'.
Program/Programme	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.
Revenue	Total value of resources earned or received during the reporting period.
Right-of-Use Asset	An asset that represents a lessee's right to use an underlying asset for the lease term.

Special account	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. 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.
Special appropriation	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.
Strategic direction statement	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.