

PORTFOLIO ADDITIONAL ESTIMATES
STATEMENTS 2025–26

HEALTH, DISABILITY AND AGEING PORTFOLIO

EXPLANATIONS OF ADDITIONAL ESTIMATES 2025–26

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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

A handwritten signature in blue ink, appearing to read 'Mark Butler', written over a horizontal line.

Minister Mark Butler

23/01/26

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| nfp | not for publication |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 |
|---|---|
| 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. | Outcome 4: Disability and Carers Supporting the independence of people with disability and carers by providing targeted supports. |

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 style="text-align: center;">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 style="text-align: center;">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 style="text-align: center;">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 style="text-align: center;">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 style="text-align: center;">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 style="text-align: center;">Special Envoy for Men's Health Mr Dan Repacholi MP</p> |

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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> | |

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

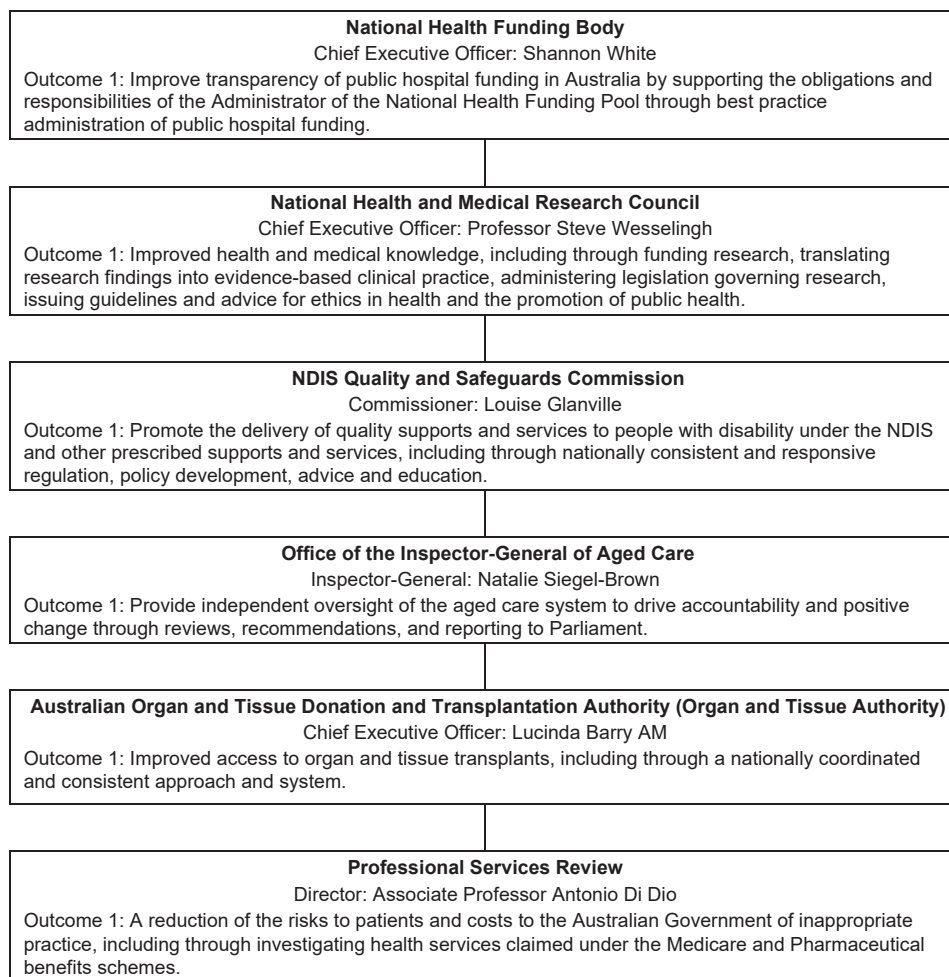


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**Figure 1: Health, Disability and Ageing Portfolio structure and outcomes
(continued)****Statutory Office Holders**

| |
|--|
| 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**

Department of Health, Disability and Ageing

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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 governments 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) | 2025–26 Estimate as at Budget (b) | 2025–26 Proposed Additional Estimates | 2025–26 Total estimate at Additional Estimates |
|--|--|---|--|--|
| | \$'000 | \$'000 | \$'000 | \$'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) | 2025–26 Estimate as at Budget (b) | 2025–26 Proposed Additional Estimates | 2025–26 Total estimate at Additional Estimates \$'000 |
|---|--|---|--|--|
| | \$'000 | \$'000 | \$'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 | \$'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 (l)</i> | - | 26,022,128 | (8,743,157) | 17,278,971 |
| <i>Aged Care Act 2024 - support at home (l)</i> | - | 8,946,239 | (2,362,624) | 6,583,615 |
| <i>Aged Care Act 2024 - specialist aged care programs (l)</i> | - | 737,139 | (295,545) | 441,594 |
| <i>Aged Care Act 2024 - at home scheme (l)</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) | 2025–26 Estimate as at Budget (b) | 2025–26 Proposed Additional Estimates | 2025–26 Total estimate at Additional Estimates \$'000 |
|--|--|---|--|--|
| | \$'000 | \$'000 | \$'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 |
| | | | 2024–25 Actual | 2025–26 Revised |
| Average staffing level (number) | | | 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 | 54,210 |
| | 2.3 | 454 | 5,737 | 1,980 | 2,084 |
| Department of the Treasury | | | | | |
| Administered payments | | - | 4,560 | 6,850 | 2,372 |
| Total payments | | 101,790 | 162,520 | 61,551 | 58,666 |
| 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) | (9,125) |
| | 1.7 | (23,176) | (32,921) | (32,921) | (32,921) |
| | 2.1 | 192 | 13,504 | 21,364 | 25,877 |
| Departmental payments | | | | | |
| | 1 | (695) | (695) | (702) | (711) |
| | 2 | 780 | 9,137 | 9,260 | - |
| Total payments | | (24,584) | (20,100) | (12,124) | (16,880) |
| 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) | (262) |
| | 1.5 | 13,197 | 16,066 | 8,132 | 2,605 |
| | 1.6 | 2,000 | - | - | - |
| | 2.3 | 5,000 | (2,000) | (2,000) | (1,000) |
| | 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 | 95,691 |
| Departmental payments | 1 | - | 836 | 897 | 900 |
| Total payments | | 2,511 | 97,922 | 93,551 | 96,591 |
| 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 | 3,923 |
| | 1.6 | - | 3,464 | - | - |
| Departmental payments | 1 | 47 | 87 | 49 | 4 |
| Total payments | | 47 | 24,912 | 20,438 | 3,927 |
| Flinders HealthCARE Centre | | | | | |
| Department of the Treasury | | | | | |
| Administered payments | | 4,000 | 35,000 | 73,000 | 38,000 |
| 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 | 72,960 |
| Departmental payments | 1 | 249 | 1,515 | 1,215 | 1,264 |
| Total payments | | 2,343 | 73,927 | 68,476 | 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 | 1,180 |
| National Health and Medical Research Council | | | | | |
| Departmental payments | | 3,009 | - | - | - |
| Department of the Treasury | | | | | |
| Administered payments | | 439 | 450 | 459 | 470 |
| 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 | (28,442) |
| | 2.1 | - | 1,883 | 1,985 | 2,029 |
| Departmental payments | 1 | (11) | (194) | (194) | (190) |
| 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 | 2,803 |
| | 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) |
| Departmental payments | 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 | 499,227 |
| | 1.4 | 600 | 12,301 | 12,547 | 6,678 |
| | 2.1 | - | 166 | 352 | 540 |
| Departmental payments | 1 | 1,530 | 1,436 | 1,452 | 1,395 |
| 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 | 8,767 |
| | 2.3 | 404,858 | 715,218 | 767,773 | 816,634 |
| 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> | <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 | 46,440 |
| | 2.1 | - | 731 | 773 | - |
| Departmental payments | 1 | 380 | 392 | - | - |
| | 2 | 126 | 73 | 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) ⁽ⁿ⁾ | | | | | |
|--|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| | 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) | | | | | |
|--|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| | Outcome/ Program | 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) | | | | |
|--|-----------------------------|---------------------------|---------------------------|---------------------------|
| | Outcome/ Program | 2025–26 \$'000 | 2026–27 \$'000 | 2027–28 \$'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.

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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:

| |
|--|
| <p>New Outcome 4: Disability and Carers</p> <p>Supporting the independence of people with disability and carers by providing targeted supports.</p> <p>Description of change:</p> <p>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).</p> <p>Old Statement (DSS Outcome 3):</p> <p>Supporting the independence of, and economic participation by, people with disability and carers by providing targeted supports.</p> |
|--|

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 to improve the lives of people with disability through Australia’s Disability Strategy 2021–31 (ADS), (1.1 – 1.9).</i> – 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 1 ² |
|--|
| 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 | | | | |
| (net increase) | | 15,573 | 167,983 | 193,422 | 122,620 |
| (net decrease) | | - | - | - | - |
| 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 | 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: 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 | 3,899 | - | - | - | - |
| Services for Other Entities and Trust Moneys Special Account | 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 | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|---|-------------------|---|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | 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 | 34,332 | 31,915 | 26,280 | 26,585 | 28,199 |
| to Australian Immunisation Register Special Account | (600) | (7,133) | (7,133) | (7,133) | (7,133) |
| Special accounts | | | | | |
| Australian Immunisation Register Special Account - s78 PGPA Act | 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 | 8,149,957 | 8,813,554 | 8,505,713 | 8,286,081 | 8,326,672 |
| to Special accounts | (7,719) | (19,185) | (19,788) | (20,421) | (21,085) |
| Special appropriations | 2,017,245 | 2,205,594 | 2,447,038 | 2,449,629 | 2,635,533 |
| Special accounts | 664,288 | 673,038 | 673,641 | 674,274 | 674,938 |
| Non cash expenses | 90,670 | 167,344 | 16,529 | 16,529 | 16,529 |
| Other services | 55 | - | - | - | - |
| Payments to corporate entities | 341,240 | 359,616 | 140,024 | 127,125 | 128,642 |
| Departmental expenses | | | | | |
| Departmental appropriation | 619,879 | 599,420 | 520,543 | 449,068 | 441,661 |
| to Special accounts | (84,242) | (86,446) | (79,487) | (16,513) | (16,811) |
| Expenses not requiring appropriation in the Budget year | 16,041 | 28,295 | 15,029 | 14,537 | 14,537 |
| Special accounts | | | | | |
| 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 | - | - | - | (1,880) |
| Changes in Parameters ^(a) | 2.1, 2.3, 2.4 | | | | |
| (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 | | | | | |
| Private Health Insurance Act | | | | | |
| 2007 - incentive payments and | | | | | |
| rebate | 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 | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|--|-------------------|---|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | | | | | |
| (net increase) | | 321,261 | 128,479 | 358,532 | 576,134 |
| (net decrease) | | (491,387) | (211,000) | (174,500) | (288,067) |
| | 3.1, 3.2, 3.3 | | | | |
| Changes in Parameters ^(a) | | | | | |
| (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 | 2025–26 Revised estimated expenses | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|--|-------------------|---|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | 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> <i>These linked programs provide for the delivery of the NDIS (4.2).</i> |
| <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 | | | | | |
| (net increase) | 4.1 | 3,450 | 4,047 | 2,016 | - |
| (net decrease) | | - | - | - | - |
| Changes in Parameters ^(a) | | | | | |
| (net increase) | 4.1 | - | 259 | 907 | 680 |
| (net decrease) | | - | - | - | - |
| Section 75 transfer ^(b) | | | | | |
| (net increase) | 4.1, 4.2 | 28,024,465 | - | - | - |
| (net decrease) | | - | - | - | - |
| Other Variations | | | | | |
| (net increase) | 4.1, 4.2 | 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) | 2025–26 Revised estimated expenses | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|--|----------------------------------|---|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|--|----------------------------------|---|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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. | 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. b. Percentage (at least 35%) of carers registered with Carer Gateway local service providers assessed as having improved carer wellbeing since the program commenced. |
| | 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 | a. As per 2025–26 b. As per 2025–26 |
| | 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 To improve the wellbeing and social and economic participation of people with disability, and their families and carers, by building a NDIS that delivers individualised support through an insurance approach. This program also includes the Jobs and Market Fund. | | |
| 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

| | | Opening balance 2025–26 2024–25 | Other receipts 2025–26 2024–25 | Appropriation receipts 2025–26 2024–25 | Payments 2025–26 2024–25 | Closing balance 2025–26 2024–25 |
|---|---------|--|---|---|--------------------------------|--|
| | Outcome | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| 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 |
| 2024–25 actual | | 128,371 | 222,834 | 84,243 | 295,073 | 140,375 |

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

| | | Opening balance 2025–26 2024–25 \$'000 | Other receipts 2025–26 2024–25 \$'000 | Appropriation receipts 2025–26 2024–25 \$'000 | Payments 2025–26 2024–25 \$'000 | Closing balance 2025–26 2024–25 \$'000 |
|--|---------|--|---|---|--|--|
| | Outcome | | | | | |
| 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 2025–26 estimate | | 73,216 | 56,434,206 | 7,133 | 56,440,172 | 74,383 |
| <i>2024–25 actual</i> | | <i>5,360,440</i> | <i>46,662,420</i> | <i>600</i> | <i>51,950,244</i> | <i>73,216</i> |
| Special Public Money | | | | | | |
| Services for Other Entities and Trust Moneys | various | 82,909 601,936 | 21,499 18,798 | 12,052 15,398 | 27,026 553,223 | 89,434 82,909 |
| Social Services - Services for Other Entities and Trust Money | 4 | - - | 10,316 - | 9,029 - | 7,852 - | 11,493 - |
| Total Special Accounts | | | | | | |
| 2025–26 estimate | | 296,500 | 56,693,559 | 109,434 | 56,788,237 | 311,256 |
| <i>2024–25 actual</i> | | <i>6,090,747</i> | <i>46,904,052</i> | <i>100,241</i> | <i>52,798,540</i> | <i>296,500</i> |

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 | Asset revaluation reserve | Contributed equity/ capital | Total equity |
|---|----------------------|---------------------------------|-----------------------------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance as at 1 July 2025 | | | | |
| Balance carried forward from previous period | (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 | Property, plant and equipment | Intangibles | Total |
|---|-----------------|-------------------------------------|-----------------|------------------|
| | \$'000 | \$'000 | \$'000 | \$'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 | 2025–26 Revised Budget | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|---|-------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | 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 ^(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 \$'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)} | | | | | |
| Aged Care Quality and Safety Commission | | | | | |
| Departmental payments | 1.1 | (3,003) | (2,100) | (1,728) | (1,579) |
| Total payments | | (3,003) | (2,100) | (1,728) | (1,579) |
| 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 | 2025–26 Revised Budget | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|--|-------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | Asset revaluation reserve | Contributed equity/ capital | Total equity |
|---|----------------------|---------------------------------|-----------------------------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance as at 1 July 2025 | | | | |
| Balance carried forward from previous period | 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 | 2025–26 Revised Budget | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|--|-------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | Property, plant and equipment | Intangibles | Total |
|--|----------------|-------------------------------------|-------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'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 | 2025–26 Revised Budget | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|--|-------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | 2025–26 Revised Budget | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|--|-------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 |
|--|
| <p>Asbestos and Silica Safety and Eradication Agency (ASSEA)</p> <p><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></p> <p>ASSEA's delivery of its Program 1.1 supports the CDC's administration of the National Occupational Respiratory Disease Registry.</p> |
| <p>Australian Bureau of Statistics (ABS)</p> <p><i>Program 1.1: Australian Bureau of Statistics</i></p> <p>The ABS is a designated data service provider under Section 42 of the Australian Centre for Disease Control Act 2025.</p> |
| <p>Australian Institute of Health and Welfare (AIHW)</p> <p><i>Program 1.1: Australian Institute of Health and Welfare</i></p> <p>The AIHW is a designated data service provider under Section 42 of the Australian Centre for Disease Control Act 2025.</p> |
| <p>Department of Agriculture, Fisheries and Forestry (DAFF)</p> <p><i>Program 2.1: Biosecurity and Export Services</i></p> <p>DAFF contributes to the CDC's work through:</p> <ul style="list-style-type: none"> • <i>implementation of activities under the Biosecurity Act 2015, such as the screening of travellers at international airports and seaports</i> • <i>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</i> • <i>international and domestic policy on agricultural and veterinary chemicals (agvet chemicals) and for Commonwealth agvet chemical legislation.</i> |

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) |
| <p>Program 2.3: Accelerate the transition to a circular economy, while safely managing pollutants and hazardous substances</p> <p>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.</p> |
| Department of Home Affairs (Home Affairs) |
| <p>Program 2.1: Migration</p> <p>Program 2.2: Visas</p> <p>Program 2.3: Refugee, Humanitarian Settlement and Migrant Services</p> <p>Program 3.2: Border Management</p> <p>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.</p> |
| Department of the Treasury (Treasury) |
| <p>Program 1.4: Commonwealth-State Financial Relations</p> <p>Treasury provides financial assistance to state and territory governments as part of the Federal Financial Relations Framework.</p> <p>Activities funded through funding agreements include:</p> <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) |
| <p>Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament</p> <p>FSANZ contributes to the CDC's work through protection of:</p> <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) |
| <p>Program 1.1: Health and Medical Research</p> <p>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.</p> |

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 | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|---|-------------------|---|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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.

| | | |
|---|--|--|
| 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. | | |
| Program 1.1– Analyse, understand and advise to support health protection planning and preparedness 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. | | |
| 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. |
| 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. | | |

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 | 2025–26 Revised Budget | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|---|-------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | 2025–26 Revised Budget | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|--|-------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | Asset revaluation reserve | Contributed equity/ capital | Total equity |
|---|----------------------|---------------------------------|-----------------------------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance as at 1 July 2025 | | | | |
| Balance carried forward from previous period | - | - | - | - |
| 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 | 2025–26 Revised Budget | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|--|-------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | Property, plant and equipment | Intangibles | Total |
|---|---------------|-------------------------------------|-------------|---------------|
| | \$'000 | \$'000 | \$'000 | \$'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 ^(c) | | | | |
| 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 \$'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) | | | | | |
| Australian Digital Health Agency | | | | | |
| Departmental payments | 1.1 | (2,994) | (4,026) | (4,568) | (4,558) |
| Total payments | | (2,994) | (4,026) | (4,568) | (4,558) |
| 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 | 2025–26 Revised Budget | 2026–27 Forward Estimate | 2027–28 Forward Estimate | 2028–29 Forward Estimate |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | 2025–26 Revised Budget | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|---|-------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | 2025–26 Revised Budget | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|--|-------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | Asset revaluation reserve | Other reserves | Contributed equity/ capital | Total equity |
|---|-------------------|---------------------------|----------------|-----------------------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | 2025–26 Revised Budget | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|--|-------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | Property, plant and equipment | Intangibles | Total |
|--|----------------|-------------------------------------|-----------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'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

| | | 2025–26 | 2026–27 | 2027–28 | 2028–29 |
|--|-----|--------------|--------------|--------------|--------------|
| Program | | \$'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) | (133) |
| Total payments | | (148) | (163) | (156) | (133) |
| Health Research, Systems and Data ^(a) | | | | | |
| Cancer Australia | | | | | |
| Administered payments | 1.1 | 1,180 | 1,180 | 1,180 | 1,180 |
| Total payments | | 1,180 | 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 | 13,607 | 13,799 | 13,617 | 12,503 | 12,709 |
| 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 | 2025–26 Revised Budget | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|--|-------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | Asset revaluation reserve | Contributed equity/ capital | Total equity |
|---|----------------------|---------------------------------|-----------------------------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance as at 1 July 2025 | | | | |
| Balance carried forward from previous period | (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 | Property, plant and equipment | Intangibles | Total |
|---|--------------|-------------------------------------|-------------|----------------|
| | \$'000 | \$'000 | \$'000 | \$'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 | 2025–26 Estimate as at Budget ^(a) | 2025–26 Proposed Additional Estimates | 2025–26 Total Estimate at Additional Estimates |
|---|---|--|--|--|
| | \$'000 | \$'000 | \$'000 | \$'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 |
| | | | | |
| | | | 2024–25 Actual | 2025–26 Revised |
| Average staffing level (number) | | | 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 \$'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 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 | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|---|-------------------|---|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Program 1.1: National Blood Agreement Management | | | | | |
| Administered expenses | | | | | |
| Ordinary annual services ^(a) | 8,429 | 10,171 | 10,171 | 10,171 | 10,171 |
| 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 | - | - | - | - | - |
| 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) | 13,959 | 14,242 | 14,573 | 14,758 | 14,874 |
| to National Blood Authority Account | (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 |

| | 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

| | | Opening balance 2025–26 2024–25 Outcome | Other receipts 2025–26 2024–25 | Appropriation receipts 2025–26 2024–25 | Payments 2025–26 2024–25 | Closing balance 2025–26 2024–25 |
|--|---|---|---|---|--------------------------------|--|
| | | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | | 6,785 | 5,545 | 9,882 | 15,427 | 6,785 |
| 2025–26 estimate | | 6,785 | 5,545 | 9,882 | 15,427 | 6,785 |
| <i>2024–25 estimated actual</i> | | <i>6,785</i> | <i>5,437</i> | <i>9,707</i> | <i>15,144</i> | <i>6,785</i> |
| 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 | | 327,066 | 2,442,713 | 10,171 | 2,442,713 | 337,237 |
| 2025–26 estimate | | 327,066 | 2,442,713 | 10,171 | 2,442,713 | 337,237 |
| <i>2024–25 estimated actual</i> | | <i>316,895</i> | <i>2,131,383</i> | <i>10,171</i> | <i>2,131,383</i> | <i>327,066</i> |
| Total Special Accounts | | 333,851 | 2,448,258 | 20,053 | 2,458,140 | 344,022 |
| 2025–26 estimate | | 333,851 | 2,448,258 | 20,053 | 2,458,140 | 344,022 |
| <i>2024–25 estimated actual</i> | | <i>323,680</i> | <i>2,136,820</i> | <i>19,878</i> | <i>2,146,527</i> | <i>333,851</i> |

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 | 2025–26 Revised Budget | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|---|-------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | Asset revaluation reserve | Contributed equity/ capital | Total equity |
|---|----------------------|---------------------------------|-----------------------------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance as at 1 July 2025 | | | | |
| Balance carried forward from previous period | (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 | Property, plant and equipment | Intangibles | Total |
|---|----------------|-------------------------------------|-------------|----------------|
| | \$'000 | \$'000 | \$'000 | \$'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 | Property, plant and equipment | Intangibles | Total |
|---|-----------|-------------------------------------|----------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'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 | - | (76) | (1,742) | (1,818) |
| Depreciation/amortisation expense - RoU | - | - | - | - |
| 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) | (119,775) |
| 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) | (81) |
| | 1.2 | (11) | (17) | (24) | (31) |
| 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 |
|---|
| Programs <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> |
| Contribution to Outcome 1 made by linked programs <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 | 2025–26 Revised Budget | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 ^(b) | 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 | Asset revaluation reserve | Contributed equity/ capital | Total equity |
|---|----------------------|---------------------------------|-----------------------------------|------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance as at 1 July 2025 | | | | |
| Balance carried forward from previous period | 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 | Property, plant and equipment | Intangibles | Total |
|--|-----------------|-------------------------------------|-------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'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 |
| | | | 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 \$'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 Scheme Quality and Safeguards Commission | | | | |
| Departmental payments 1.2 | (1,444) | (7,325) | (4,302) | (4,568) |
| Total payments | (1,444) | (7,325) | (4,302) | (4,568) |
| 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 <ul style="list-style-type: none">Program 1.1: Reasonable and Necessary Supports for Participants |
| <i>Department of Health, Disability and Ageing</i> |
| Program <ul style="list-style-type: none"><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 \$'000 | 2026–27 Forward estimate \$'000 | 2027–28 Forward estimate \$'000 | 2028–29 Forward estimate \$'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 | 2025–26 Revised Budget | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|---|-------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | 2025–26 Revised Budget | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|--|-------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | Asset revaluation reserve | Contributed equity/ capital | Total equity |
|---|----------------------|---------------------------------|-----------------------------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance as at 1 July 2025 | | | | |
| Balance carried forward from previous period | 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 | Property, plant and equipment | Computer software and intangibles | Total |
|--|----------------|-------------------------------------|---|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'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 | 2025–26 Revised Budget | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|--|-------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 |
| | | | 2024–25 Actual | 2025–26 Revised |
| Average staffing level (number) | | | 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) | (186) |
| Total payments | | (123) | (215) | (204) | (186) |

^(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 ^(a) \$'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 | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | Asset revaluation reserve | Contributed equity/ capital | Total equity |
|---|----------------------|---------------------------------|-----------------------------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance as at 1 July 2025 | | | | |
| Balance carried forward from previous period | 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 | Property, plant and equipment | Intangibles | Total |
|--|--------------|-------------------------------------|-------------|----------------|
| | \$'000 | \$'000 | \$'000 | \$'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 NHRMC | 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) | (848) |
| 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 | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | 2025–26 Revised Budget | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|--|-------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | Asset revaluation reserve | Contributed equity/ capital | Total equity |
|---|----------------------|---------------------------------|-----------------------------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance as at 1 July 2025 | | | | |
| Balance carried forward from previous period | (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 | Property, plant and equipment | Intangibles | Total |
|--|----------------|-------------------------------------|----------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'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) ^{(g) (h)} | - | 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) | (304) |
| 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 | 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: 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 | Asset revaluation reserve | Contributed equity/ capital | Total equity |
|---|----------------------|---------------------------------|-----------------------------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance as at 1 July 2025 | | | | |
| Balance carried forward from previous period | (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 | 2025–26 Revised Budget | 2026–27 Forward estimate | 2027–28 Forward estimate | 2028–29 Forward estimate |
|--|-------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'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 | 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) | 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) | (694) |
| Total payments | | (528) | (833) | (776) | (694) |

^(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) \$'000 | 2025–26 Budget (b)(c) \$'000 | 2025–26 Revised \$'000 | Additional Estimates \$'000 | Reduced Estimates \$'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 | Asset revaluation reserve | Contributed equity/ capital | Total equity |
|---|----------------------|---------------------------------|-----------------------------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance as at 1 July 2025 | | | | |
| Balance carried forward from previous period | 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 | Property, plant and equipment | Intangibles | Total |
|--|--------------|-------------------------------------|-------------|----------------|
| | \$'000 | \$'000 | \$'000 | \$'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. |

| | |
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| 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. |