

# **Aged Care Quality and Safety Commission**

## **Entity resources and planned performance**



# Aged Care Quality and Safety Commission

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# Aged Care Quality and Safety Commission

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

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

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

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

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

## 1.2 Entity resource statement

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

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

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

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

**Table 1.1: ACQSC resource statement – Budget estimates for 2026–27 as at Budget May 2026**

|   | 2025–26<br>Estimated<br>actual<br>\$'000 | 2026–27<br>Estimate<br>\$'000 |
|---|--|-------------------------------|
| <b>DEPARTMENTAL</b>                             |  |                               |
| Prior year appropriation available              | 123,234                                  | 73,464                        |
| <b>Annual appropriations</b>                    |  |                               |
| Ordinary annual services <sup>(a)</sup>         |  |                               |
| Departmental appropriation <sup>(b)</sup>       | 327,908                                  | 341,872                       |
| s74 retained revenue receipts <sup>(c)</sup>    | 1,734                                    | 311                           |
| Departmental Capital Budget <sup>(d)</sup>      | 1,941                                    | 1,970                         |
| Other services <sup>(e)</sup>                   |  |                               |
| Equity injection                                | 50                                       | -                             |
| <b>Total departmental annual appropriations</b> | <b>331,633</b>                           | <b>344,153</b>                |
| <b>Total departmental resourcing</b>            | <b>454,867</b>                           | <b>417,617</b>                |
| <b>Total resourcing for ACQSC</b>               | <b>454,867</b>                           | <b>417,617</b>                |
|   | <b>2025–26</b>                           | <b>2026–27</b>                |
| <b>Average staffing level (number)</b>          | 1,881                                    | 1,927                         |

All figures are GST exclusive.

<sup>(a)</sup> Appropriation Bill (No. 1) 2026–2027.

<sup>(b)</sup> Excludes \$8.9 million subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

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

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

<sup>(e)</sup> Appropriation Bill (No. 2) 2026–2027.

### 1.3 Budget measures

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

**Table 1.2: ACQSC 2026–27 Budget measures**

**Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)**

| Program   | 2025–26<br>\$'000 | 2026–27<br>\$'000 | 2027–28<br>\$'000 | 2028–29<br>\$'000 | 2029–30<br>\$'000 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Better Care for Older Australians<sup>(a)</sup></b>  |                   |                   |                   |                   |                   |
| Aged Care Quality and Safety Commission   |                   |                   |                   |                   |                   |
| Departmental payments   | 1.1               | -                 | 156,837           | -                 | -                 |
| <b>Total payments</b>   |                   | -                 | 156,837           | -                 | -                 |
| <i>Related receipts</i>   |                   |                   |                   |                   |                   |
| <i>Aged Care Quality and Safety Commission</i>  |                   |                   |                   |                   |                   |
|   |                   | -                 | (59,141)          | (33,440)          | (44,440)          |
| <b>Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses - one year extension<sup>(a)</sup></b> |                   |                   |                   |                   |                   |
| Aged Care Quality and Safety Commission   |                   |                   |                   |                   |                   |
| Departmental payments   | 1.1               | -                 | -                 | -                 | (2,326)           |
| <b>Total payments</b>   |                   | -                 | -                 | -                 | (2,326)           |

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

## Section 2: Outcomes and planned performance

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

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

### Note:

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

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

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

### 2.1 Budgeted expenses and performance for Outcome 1

#### Outcome 1

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

#### Program contributing to Outcome 1

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

## Linked Programs

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

### Budgeted expenses for Outcome 1

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

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

**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.

|  | 2025–26<br>Estimated<br>actual<br>\$'000 | 2026–27<br>Budget<br>\$'000 | 2027–28<br>Forward<br>estimate<br>\$'000 | 2028–29<br>Forward<br>estimate<br>\$'000 | 2029–30<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>Program 1.1: Quality Aged Care Services</b>                               |  |                             |  |  |  |
| Departmental expenses  |  |                             |  |  |  |
| Departmental appropriation <sup>(a)</sup>                                    | 322,115                                  | 335,991                     | 177,275                                  | 179,877                                  | 185,587                                  |
| Expenses not requiring<br>appropriation in the budget<br>year <sup>(b)</sup> | 12,422                                   | 14,701                      | 12,566                                   | 12,984                                   | 11,051                                   |
| Operating deficit (surplus)  | 53,961                                   | -                           | -  | -  | -  |
| <b>Total for Program 1.1</b>   | <b>388,498</b>                           | <b>350,692</b>              | <b>189,841</b>                           | <b>192,861</b>                           | <b>196,638</b>                           |
| <b>Total expenses for Outcome 1</b>  | <b>388,498</b>                           | <b>350,692</b>              | <b>189,841</b>                           | <b>192,861</b>                           | <b>196,638</b>                           |
|  | <b>2025–26</b>                           | <b>2026–27</b>              |  |  |  |
| <b>Average staffing level (number)</b>                                       | 1,881                                    | 1,927                       |  |  |  |

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

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

## Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are provided.

**Table 2.1.2: Performance measures for Outcome 1**

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

| Program 1.1: Quality Aged Care Services |   |  |
|---|---|--|
| Year                                    | Performance Measure   | Expected Performance Results <sup>1</sup>  |
| Current Year<br>2025–26                 | Enable older people to receive high-quality and safe care by regulating the entry, exit and ongoing suitability of providers and workers delivering government-subsidised aged care services. | <p><b>Target:</b><br/>100% of registration and renewal decisions are completed within statutory timeframes.</p> <p><b>Expected Performance Result:</b><br/>Under the new <i>Aged Care Act 2024</i>, the ACQSC plans to complete 100% of registration and renewal decisions within statutory timeframes.</p> <p><b>Target: On track</b></p> |
| Year                                    | Performance Measure   | Planned Performance Results  |
| Budget Year<br>2026–27                  | As per 2025–26  | Achieve registration and renewal decisions within statutory timeframes.  |
| Forward<br>Estimates<br>2027–30         | As per 2026–27  | As per 2026–27   |

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<sup>1</sup> Registration and renewal decisions commenced with the implementation of the *Aged Care Act 2024* on 1 November 2025.

| <b>Program 1.1: Quality Aged Care Services</b> |   |   |
|--|---|---|
| <b>Year</b>                                    | <b>Performance Measure</b>  | <b>Expected Performance Results<sup>2</sup></b>   |
| Current Year<br>2025–26                        | Protect and improve the quality, safety and experience of older people receiving care through an efficient and effective complaints handling service, and the processing of provider reporting and notifications, including serious incident notifications. | <p><b>Target:</b><br/>80% of complaints are resolved within published service standards.<br/>80% of enquiries are responded to within published service standards.<br/>65% of complainant and provider survey responses have an overall rating of satisfied or higher with the complaints process in line with published service standards.<br/>80% of complaints finalised achieve a positive outcome for older people.</p> <p><b>Expected Performance Results:</b><br/><b>Target: On track</b><br/><b>Results 1 July 2025 to 31 October 2025</b><br/>80% of complaints are resolved within published service standards:<br/> <ul style="list-style-type: none"> <li>71% achieved.</li> </ul> 80% of enquiries are responded to within published service standards:<br/> <ul style="list-style-type: none"> <li>96% achieved.</li> </ul> 65% of complainant and provider survey responses have an overall rating of satisfied or higher with the complaints process in line with published service standards:<br/> <ul style="list-style-type: none"> <li>66% achieved.</li> </ul> 80% of complaints finalised achieve a positive outcome for older people:<br/> <ul style="list-style-type: none"> <li>84% achieved.</li> </ul> </p> <p><b>Expected Performance Results:</b><br/><b>Results 1 November 2025 to 30 June 2026<sup>3</sup></b><br/>85% of complaints are resolved within 90 days:<br/> <ul style="list-style-type: none"> <li>85% expected.</li> </ul> 80% of enquiries are responded to within 7 days:<br/> <ul style="list-style-type: none"> <li>95% expected.</li> </ul> 65% of complainant and provider survey responses have an overall rating of satisfied or higher with the complaints process:</p> |

<sup>2</sup> The FY 2025–26 Annual Performance Statement will include results pre and post implementation of the *Aged Care Act 2024*.

<sup>3</sup> Performance targets updated following the implementation of the *Aged Care Act 2024* and the *Aged Care Rules 2025*.

|                           |   | <ul style="list-style-type: none"> <li>63% expected.</li> </ul> <p>80% of complaints finalised result in a positive outcome for older people:</p> <ul style="list-style-type: none"> <li>Data under review for the 1 November 2025 to 30 June 2026 period to establish a baseline.</li> </ul>                                      |
|---------------------------|---|--|
| Year                      | Performance Measure   | Planned Performance Results  |
| Budget Year 2026–27       | Uphold the rights and protect and improve the quality, safety and experience of older people receiving care through an efficient and effective complaints handling service, and the processing of provider reporting and notifications. | <p>85% of complaints are resolved within 90 days.</p> <p>80% of enquiries are responded to within 7 days.</p> <p>65% of complainant and provider survey responses have an overall rating of satisfied or higher with the complaints process.</p> <p>80% of complaints finalised result in a positive outcome for older people.</p> |
| Forward Estimates 2027–30 | As per 2026–27  | As per 2026–27   |

| Program 1.1: Quality Aged Care Services                                     |  |  |
|---|--|--|
| Year  | Performance Measure  | Expected Performance Results <sup>4</sup>  |
| Current Year 2025–26  | Undertake provider and worker supervision in response to risks and non-compliance in aged care service delivery, incentivising provider compliance and taking enforcement actions where necessary. | <p><b>Target:</b><br/>Establish a baseline of non-compliance by provider cohort under the <i>Aged Care Act 2024</i>.</p> <p><b>Expected Performance Result:</b><br/>The ACQSC is unable to report on this performance measure as sufficient data is not yet available.</p> <p><b>Target: At risk</b></p> |
| Year  | Performance Measure  | Planned Performance Results <sup>5</sup>   |
| Budget Year 2026–27   | This performance measure is subject to further development.  | The target for this measure is subject to development.   |
| Forward Estimates 2027–30   | As per 2026–27   | As per 2026–27   |
| Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil |  |  |

<sup>4</sup> The FY 2025–26 Annual Performance Statements will provide further information on the establishment of a baseline for this performance measure.

<sup>5</sup> Further development and refinement of this measure is underway and will be published in the 2026–27 Corporate Plan.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026–27 Budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

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

This section is not applicable to the ACQSC.

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

##### Departmental

###### Comprehensive Income Statement

The operations of the ACQSC are primarily funded by appropriations. Resourcing provided by Government supports the delivery of the ACQSC's regulatory activities and programs, as well as associated management costs.

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

###### Balance Sheet

Financial assets are estimated to reduce across the forward estimate years due to 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.

Land and building assets, and lease liabilities, are estimated to vary across the forward estimate years as a result of current lease office accommodation holdings depreciating, and 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 Net Cash Appropriation Arrangements.

###### Cash Flow

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

##### Administered

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

Revenue estimates relate to the recovery of costs for provider registration, renewal of registration and provider-initiated variations to registrations under the *Aged Care Act 2024*.

### 3.2 Budgeted financial statements tables

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

|  | 2025–26<br>Estimated<br>actual<br>\$'000 | 2026–27<br>Budget<br>\$'000 | 2027–28<br>Forward<br>estimate<br>\$'000 | 2028–29<br>Forward<br>estimate<br>\$'000 | 2029–30<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>EXPENSES</b>  |  |                             |  |  |  |
| Employee benefits  | 260,313                                  | 253,857                     | 161,924                                  | 165,641                                  | 169,144                                  |
| Supplier expenses  | 115,227                                  | 81,622                      | 14,831                                   | 13,707                                   | 15,865                                   |
| Depreciation and amortisation  | 12,352                                   | 14,631                      | 12,496                                   | 12,914                                   | 10,979                                   |
| Interest on RoU  | 606                                      | 582                         | 590                                      | 599                                      | 650                                      |
| Other expenses   | -  | -                           | -  | -  | -  |
| <b>Total expenses</b>  | <b>388,498</b>                           | <b>350,692</b>              | <b>189,841</b>                           | <b>192,861</b>                           | <b>196,638</b>                           |
| <b>LESS:</b>   |  |                             |  |  |  |
| <b>OWN-SOURCE INCOME</b>   |  |                             |  |  |  |
| <b>Revenue</b>   |  |                             |  |  |  |
| Sale of goods and rendering of services  | -  | 100                         | 100                                      | 100                                      | 100                                      |
| <b>Total revenue</b>   | <b>-</b>                                 | <b>100</b>                  | <b>100</b>                               | <b>100</b>                               | <b>100</b>                               |
| <b>Gains</b>   |  |                             |  |  |  |
| Other  | 70                                       | 70                          | 70                                       | 70                                       | 72                                       |
| <b>Total gains</b>   | <b>70</b>                                | <b>70</b>                   | <b>70</b>                                | <b>70</b>                                | <b>72</b>                                |
| <b>Total own-source income</b>   | <b>70</b>                                | <b>170</b>                  | <b>170</b>                               | <b>170</b>                               | <b>172</b>                               |
| <b>Net cost of (contribution by) services</b>                                      | <b>388,428</b>                           | <b>350,522</b>              | <b>189,671</b>                           | <b>192,691</b>                           | <b>196,466</b>                           |
| Revenue from Government  | 327,908                                  | 341,872                     | 183,165                                  | 187,425                                  | 192,237                                  |
| <b>Surplus (Deficit)</b>   | <b>(60,520)</b>                          | <b>(8,650)</b>              | <b>(6,506)</b>                           | <b>(5,266)</b>                           | <b>(4,229)</b>                           |
| <b>Surplus (Deficit) attributable to the Australian Government</b>                 | <b>(60,520)</b>                          | <b>(8,650)</b>              | <b>(6,506)</b>                           | <b>(5,266)</b>                           | <b>(4,229)</b>                           |
| <b>OTHER COMPREHENSIVE INCOME</b>  |  |                             |  |  |  |
| Changes in asset revaluation reserves  | -  | -                           | -  | -  | -  |
| <b>Total other comprehensive income (loss)</b>                                     | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Total comprehensive income (loss) attributable to the Australian Government</b> | <b>(60,520)</b>                          | <b>(8,650)</b>              | <b>(6,506)</b>                           | <b>(5,266)</b>                           | <b>(4,229)</b>                           |

**Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)****Note: Impact of net cash appropriation arrangements**

|  | 2025–26<br>Estimated<br>actual<br>\$'000 | 2026–27<br>Budget<br>\$'000 | 2027–28<br>Forward<br>estimate<br>\$'000 | 2028–29<br>Forward<br>estimate<br>\$'000 | 2029–30<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>Total comprehensive income (loss) attributable to the Australian Government</b> | <b>(60,520)</b>                          | <b>(8,650)</b>              | <b>(6,506)</b>                           | <b>(5,266)</b>                           | <b>(4,229)</b>                           |
| plus: non-appropriated expenses depreciation/amortisation expenses                 | 3,776                                    | 4,388                       | 2,253                                    | 5,282                                    | 4,406                                    |
| plus: depreciation/amortisation expenses for RoU assets                            | 8,576                                    | 10,243                      | 10,243                                   | 7,632                                    | 6,573                                    |
| less: lease principal repayments   | (5,793)                                  | (5,981)                     | (5,990)                                  | (7,648)                                  | (6,750)                                  |
| <b>Total comprehensive income (loss) attributable to the agency</b>                | <b>(53,961)</b>                          | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

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

|  | 2025–26<br>Estimated<br>actual<br>\$'000 | 2026–27<br>Budget<br>\$'000 | 2027–28<br>Forward<br>estimate<br>\$'000 | 2028–29<br>Forward<br>estimate<br>\$'000 | 2029–30<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>ASSETS</b>                                |  |                             |  |  |  |
| <b>Financial assets</b>                      |  |                             |  |  |  |
| Cash and cash equivalents                    | 3,032                                    | 3,767                       | 4,054                                    | 3,036                                    | 2,315                                    |
| Receivables                                  | 71,227                                   | 71,340                      | 71,050                                   | 58,678                                   | 43,211                                   |
| <b>Total financial assets</b>                | <b>74,259</b>                            | <b>75,107</b>               | <b>75,104</b>                            | <b>61,714</b>                            | <b>45,526</b>                            |
| <b>Non-financial assets</b>                  |  |                             |  |  |  |
| Land and buildings                           | 18,658                                   | 17,872                      | 7,349                                    | 16,636                                   | 25,224                                   |
| Property, plant and equipment                | 9,604                                    | 7,160                       | 7,186                                    | 6,824                                    | 6,759                                    |
| Intangibles                                  | 2  | -                           | -  | -  | -  |
| Other  | 10,973                                   | 10,973                      | 11,040                                   | 11,510                                   | 3,606                                    |
| <b>Total non-financial assets</b>            | <b>39,237</b>                            | <b>36,005</b>               | <b>25,575</b>                            | <b>34,970</b>                            | <b>35,589</b>                            |
| <b>Total assets</b>                          | <b>113,496</b>                           | <b>111,112</b>              | <b>100,679</b>                           | <b>96,684</b>                            | <b>81,115</b>                            |
| <b>LIABILITIES</b>                           |  |                             |  |  |  |
| <b>Payables</b>                              |  |                             |  |  |  |
| Suppliers                                    | 18,553                                   | 19,610                      | 19,512                                   | 16,010                                   | 3,316                                    |
| Other payables                               | 7,448                                    | 8,142                       | 7,593                                    | 7,169                                    | 4,676                                    |
| <b>Total payables</b>                        | <b>26,001</b>                            | <b>27,752</b>               | <b>27,105</b>                            | <b>23,179</b>                            | <b>7,992</b>                             |
| <b>Interest bearing liabilities</b>          |  |                             |  |  |  |
| Leases                                       | 22,654                                   | 25,010                      | 19,020                                   | 21,468                                   | 28,386                                   |
| <b>Total interest bearing liabilities</b>    | <b>22,654</b>                            | <b>25,010</b>               | <b>19,020</b>                            | <b>21,468</b>                            | <b>28,386</b>                            |
| <b>Provisions</b>                            |  |                             |  |  |  |
| Employees                                    | 39,394                                   | 39,583                      | 40,294                                   | 41,000                                   | 35,839                                   |
| Other provisions                             | -  | -                           | -  | -  | -  |
| <b>Total provisions</b>                      | <b>39,394</b>                            | <b>39,583</b>               | <b>40,294</b>                            | <b>41,000</b>                            | <b>35,839</b>                            |
| <b>Total liabilities</b>                     | <b>88,049</b>                            | <b>92,345</b>               | <b>86,419</b>                            | <b>85,647</b>                            | <b>72,217</b>                            |
| <b>Net assets</b>                            | <b>25,447</b>                            | <b>18,767</b>               | <b>14,260</b>                            | <b>11,037</b>                            | <b>8,898</b>                             |
| <b>EQUITY</b>                                |  |                             |  |  |  |
| Contributed equity                           | 30,612                                   | 32,582                      | 34,581                                   | 36,624                                   | 38,714                                   |
| Reserves                                     | -  | -                           | -  | -  | -  |
| Retained surpluses or (accumulated deficits) | (5,165)                                  | (13,815)                    | (20,321)                                 | (25,587)                                 | (29,816)                                 |
| <b>Total equity</b>                          | <b>25,447</b>                            | <b>18,767</b>               | <b>14,260</b>                            | <b>11,037</b>                            | <b>8,898</b>                             |

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026–27)**

|   | Retained<br>earnings | Asset<br>revaluation<br>reserve | Contributed<br>equity/<br>capital | Total<br>equity |
|---|----------------------|---------------------------------|-----------------------------------|-----------------|
|   | \$'000               | \$'000                          | \$'000                            | \$'000          |
| <b>Opening balance as at 1 July 2026</b>            |                      |                                 |                                   |                 |
| Balance carried forward from previous period        | (5,165)              | -                               | 30,612                            | <b>25,447</b>   |
| Surplus (deficit) for the period                    | (8,650)              | -                               | -                                 | <b>(8,650)</b>  |
| Equity injection - Bill 2                           | -                    | -                               | -                                 | -               |
| Capital budget - Bill 1 (DCB)                       | -                    | -                               | 1,970                             | <b>1,970</b>    |
| <b>Estimated closing balance as at 30 June 2027</b> | <b>(13,815)</b>      | -                               | <b>32,582</b>                     | <b>18,767</b>   |

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

|   | 2025–26<br>Estimated<br>actual<br>\$'000 | 2026–27<br>Budget<br>\$'000 | 2027–28<br>Forward<br>estimate<br>\$'000 | 2028–29<br>Forward<br>estimate<br>\$'000 | 2029–30<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>OPERATING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Appropriations  | 379,689                                  | 343,427                     | 184,621                                  | 197,840                                  | 206,638                                  |
| Goods and services  | 1,734                                    | 100                         | 100                                      | 100                                      | 100                                      |
| Net GST received  | 4,792                                    | 4,457                       | 4,562                                    | 3,318                                    | 3,003                                    |
| <b>Total cash received</b>  | <b>386,215</b>                           | <b>347,984</b>              | <b>189,283</b>                           | <b>201,258</b>                           | <b>209,741</b>                           |
| <b>Cash used</b>  |  |                             |  |  |  |
| Employees   | 259,092                                  | 253,668                     | 161,799                                  | 165,061                                  | 176,996                                  |
| Suppliers   | 118,713                                  | 85,926                      | 20,617                                   | 19,268                                   | 22,322                                   |
| Interest payments on lease liability                                | 606                                      | 582                         | 590                                      | 599                                      | 650                                      |
| <b>Total cash used</b>  | <b>378,411</b>                           | <b>340,176</b>              | <b>183,006</b>                           | <b>184,928</b>                           | <b>199,968</b>                           |
| <b>Net cash from (or used by) operating activities</b>              | <b>7,804</b>                             | <b>7,808</b>                | <b>6,277</b>                             | <b>16,330</b>                            | <b>9,773</b>                             |
| <b>INVESTING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Proceeds from sales of property, plant and equipment                | -  | -                           | -  | -  | -  |
| <b>Total cash received</b>  | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Cash used</b>  |  |                             |  |  |  |
| Purchase of property, plant and equipment                           | 1,991                                    | 3,062                       | 1,999                                    | 11,743                                   | 5,834                                    |
| <b>Total cash used</b>  | <b>1,991</b>                             | <b>3,062</b>                | <b>1,999</b>                             | <b>11,743</b>                            | <b>5,834</b>                             |
| <b>Net cash from (or used by) investing activities</b>              | <b>(1,991)</b>                           | <b>(3,062)</b>              | <b>(1,999)</b>                           | <b>(11,743)</b>                          | <b>(5,834)</b>                           |
| <b>FINANCING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Capital budget - Bill 1 (DCB)                                       | 1,991                                    | 1,970                       | 1,999                                    | 2,043                                    | 2,090                                    |
| <b>Total cash received</b>  | <b>1,991</b>                             | <b>1,970</b>                | <b>1,999</b>                             | <b>2,043</b>                             | <b>2,090</b>                             |
| <b>Cash used</b>  |  |                             |  |  |  |
| Lease principal repayments  | 5,793                                    | 5,981                       | 5,990                                    | 7,648                                    | 6,750                                    |
| <b>Total cash used</b>  | <b>5,793</b>                             | <b>5,981</b>                | <b>5,990</b>                             | <b>7,648</b>                             | <b>6,750</b>                             |
| <b>Net cash from (or used by) financing activities</b>              | <b>(3,802)</b>                           | <b>(4,011)</b>              | <b>(3,991)</b>                           | <b>(5,605)</b>                           | <b>(4,660)</b>                           |
| <b>Net increase (or decrease) in cash held</b>                      | <b>2,011</b>                             | <b>735</b>                  | <b>287</b>                               | <b>(1,018)</b>                           | <b>(721)</b>                             |
| Cash and cash equivalents at the beginning of the reporting period  | 1,021                                    | 3,032                       | 3,767                                    | 4,054                                    | 3,036                                    |
| <b>Cash and cash equivalents at the end of the reporting period</b> | <b>3,032</b>                             | <b>3,767</b>                | <b>4,054</b>                             | <b>3,036</b>                             | <b>2,315</b>                             |

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget  
OPA = Official Public Account

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

|  | 2025–26<br>Estimated<br>actual<br>\$'000 | 2026–27<br>Budget<br>\$'000 | 2027–28<br>Forward<br>estimate<br>\$'000 | 2028–29<br>Forward<br>estimate<br>\$'000 | 2029–30<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>CAPITAL APPROPRIATIONS</b>  |  |                             |  |  |  |
| Capital budget - Bill 1 (DCB)  | 1,941                                    | 1,970                       | 1,999                                    | 2,043                                    | 2,090                                    |
| Equity injections - Bill 2   | 50                                       | -                           | -  | -  | -  |
| <b>Total capital appropriations</b>  | <b>1,991</b>                             | <b>1,970</b>                | <b>1,999</b>                             | <b>2,043</b>                             | <b>2,090</b>                             |
| <b>Total new capital appropriations represented by:</b>                      |  |                             |  |  |  |
| Purchase of non-financial assets   | 1,991                                    | 1,970                       | 1,999                                    | 2,043                                    | 2,090                                    |
| Other items  | -  | -                           | -  | -  | -  |
| <b>Total items</b>   | <b>1,991</b>                             | <b>1,970</b>                | <b>1,999</b>                             | <b>2,043</b>                             | <b>2,090</b>                             |
| <b>PURCHASE OF NON-FINANCIAL ASSETS</b>                                      |  |                             |  |  |  |
| Funded by capital appropriations - equity injection <sup>(a)</sup>           | 50                                       | -                           | -  | -  | -  |
| Funded by capital appropriation - DCB <sup>(b)</sup>                         | 1,941                                    | 1,970                       | 1,999                                    | 2,043                                    | 2,090                                    |
| Funded internally from departmental resources                                | -  | 1,092                       | -  | 9,700                                    | 3,744                                    |
| <b>Total acquisitions of non-financial assets</b>                            | <b>1,991</b>                             | <b>3,062</b>                | <b>1,999</b>                             | <b>11,743</b>                            | <b>5,834</b>                             |
| <b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b> |  |                             |  |  |  |
| Total purchases  | 1,991                                    | 3,062                       | 1,999                                    | 11,743                                   | 5,834                                    |
| <b>Total cash used to acquire assets</b>                                     | <b>1,991</b>                             | <b>3,062</b>                | <b>1,999</b>                             | <b>11,743</b>                            | <b>5,834</b>                             |

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

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

**Table 3.6: Statement of departmental asset movements (Budget year 2026–27)**

|  | Buildings       | Property,<br>plant and<br>equipment | Intangibles | Total           |
|--|-----------------|-------------------------------------|-------------|-----------------|
|  | \$'000          | \$'000                              | \$'000      | \$'000          |
| <b>As at 1 July 2026</b>   |                 |                                     |             |                 |
| Gross book value   | -               | 23,777                              | 3,418       | <b>27,195</b>   |
| Gross book value - RoU   | 47,387          | -                                   | -           | <b>47,387</b>   |
| Accumulated depreciation/amortisation and impairment               | -               | (14,173)                            | (3,416)     | <b>(17,589)</b> |
| Accumulated depreciation/amortisation and impairment - RoU         | (28,729)        | -                                   | -           | <b>(28,729)</b> |
| <b>Opening net book balance</b>                                    | <b>18,658</b>   | <b>9,604</b>                        | <b>2</b>    | <b>28,264</b>   |
| <b>CAPITAL ASSET ADDITIONS</b>                                     |                 |                                     |             |                 |
| <b>Estimated expenditure on new or replacement assets</b>          |                 |                                     |             |                 |
| Funded by capital appropriations - equity injection <sup>(a)</sup> | -               | -                                   | -           | -               |
| Funded by capital appropriations - DCB <sup>(b)</sup>              | 308             | 1,662                               | -           | <b>1,970</b>    |
| By purchase - internally funded                                    | 1,092           | -                                   | -           | <b>1,092</b>    |
| By purchase - RoU  | 8,337           | -                                   | -           | <b>8,337</b>    |
| <b>Total additions</b>   | <b>9,737</b>    | <b>1,662</b>                        | <b>-</b>    | <b>11,399</b>   |
| <b>Other movements</b>   |                 |                                     |             |                 |
| Depreciation/amortisation expense                                  | (280)           | (4,106)                             | (2)         | <b>(4,388)</b>  |
| Depreciation/amortisation expense - RoU                            | (10,243)        | -                                   | -           | <b>(10,243)</b> |
| <b>Total other movements</b>                                       | <b>(10,523)</b> | <b>(4,106)</b>                      | <b>(2)</b>  | <b>(14,631)</b> |
| <b>As at 30 June 2027</b>  |                 |                                     |             |                 |
| Gross book value   | 1,400           | 25,439                              | 3,418       | <b>30,257</b>   |
| Gross book value - RoU   | 55,724          | -                                   | -           | <b>55,724</b>   |
| Accumulated depreciation/amortisation and impairment               | (280)           | (18,279)                            | (3,418)     | <b>(21,977)</b> |
| Accumulated depreciation/amortisation and impairment - RoU         | (38,972)        | -                                   | -           | <b>(38,972)</b> |
| <b>Closing net book balance</b>                                    | <b>17,872</b>   | <b>7,160</b>                        | <b>-</b>    | <b>25,032</b>   |

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

RoU = Right-of-Use asset

<sup>(a)</sup> Includes both current Appropriation Bill (No. 2) 2026–2027, and prior Appropriation Act (No. 2/4/6) appropriations.

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

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

|  | 2025–26<br>Estimated<br>actual<br>\$'000 | 2026–27<br>Budget<br>\$'000 | 2027–28<br>Forward<br>estimate<br>\$'000 | 2028–29<br>Forward<br>estimate<br>\$'000 | 2029–30<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>INCOME ADMINISTERED ON<br/>BEHALF OF GOVERNMENT</b>             |  |                             |  |  |  |
| <b>Revenue</b>   |  |                             |  |  |  |
| <b>Non-taxation revenue</b>  |  |                             |  |  |  |
| Other non-tax revenue  | 28,493                                   | 59,141                      | 33,440                                   | 40,440                                   | -  |
| <b>Total non-taxation revenue</b>                                  | <b>28,493</b>                            | <b>59,141</b>               | <b>33,440</b>                            | <b>40,440</b>                            | <b>-</b>                                 |
| <b>Total revenues administered on<br/>    behalf of Government</b> | <b>28,493</b>                            | <b>59,141</b>               | <b>33,440</b>                            | <b>40,440</b>                            | <b>-</b>                                 |
| <b>Total income administered on<br/>    behalf of Government</b>   | <b>28,493</b>                            | <b>59,141</b>               | <b>33,440</b>                            | <b>40,440</b>                            | <b>-</b>                                 |

Prepared on Australian Accounting Standards basis.

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

This section is not applicable to the ACQSC.

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

|  | 2025–26<br>Estimated<br>actual<br>\$'000 | 2026–27<br>Budget<br>\$'000 | 2027–28<br>Forward<br>estimate<br>\$'000 | 2028–29<br>Forward<br>estimate<br>\$'000 | 2029–30<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>OPERATING ACTIVITIES</b>                            |  |                             |  |  |  |
| <b>Cash received</b>                                   |  |                             |  |  |  |
| Sale of goods and services                             | 28,493                                   | 59,141                      | 33,440                                   | 40,440                                   | -  |
| <b>Total cash received</b>                             | <b>28,493</b>                            | <b>59,141</b>               | <b>33,440</b>                            | <b>40,440</b>                            | <b>-</b>                                 |
| <b>Net cash from (or used by) operating activities</b> | <b>(28,493)</b>                          | <b>(59,141)</b>             | <b>(33,440)</b>                          | <b>(40,440)</b>                          | <b>-</b>                                 |
| <b>Net increase (or decrease) in cash held</b>         | <b>(28,493)</b>                          | <b>(59,141)</b>             | <b>(33,440)</b>                          | <b>(40,440)</b>                          | <b>-</b>                                 |
| Cash at beginning of reporting period                  | -  | -                           | -  | -  | -  |
| Cash to the OPA<br>- return of GST                     | 28,493                                   | 59,141                      | 33,440                                   | 40,440                                   | -  |
| <b>Cash at end of reporting period</b>                 | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account