

Australian Commission on Safety and Quality in Health Care

Entity resources and planned performance

Australian Commission on Safety and Quality in Health Care

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Australian Commission on Safety and Quality in Health Care

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

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

The ACSQHC was established by the Council of Australian Governments to lead national improvements in the safety and quality of health care, so all Australians receive better care everywhere. This involves developing national policy, standards and guidance for high-quality care; providing strategic advice to health ministers on driving the delivery of high-value health care; and making recommendations about priority areas for national action.

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

The ACSQHC focuses on 4 priority areas:

- High-quality care in an evolving environment.
- Strong outcome-focused clinical governance.
- Empowered patients, carers and communities.
- An improvement-driven workforce culture.

During 2026–27, the ACSQHC will maintain focus on areas that can be advanced through national action. This will include a continued focus on the development of the third edition of the National Safety and Quality Health Service Standards and supporting system-wide improvement through the National Model for Clinical Governance. It will also include continued examination of variation in health care and opportunities to advance patient outcomes by improving the quality, value and appropriateness of care.

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

The roles and responsibilities of the ACSQHC are set out in the *National Health Reform Act 2011*. The ACSQHC is a corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of the ACSQHC, refer to the current Corporate Plan, available at: www.safetyandquality.gov.au/about-us/corporate-plan

1.2 Entity resource statement

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

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

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

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

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

	2025–26 Estimated actual \$'000	2026–27 Estimate \$'000
Opening balance/cash reserves at 1 July	22,182	22,037
Funds from Government		
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	-	-
Other services ^(b)		
Equity injection	-	-
Total annual appropriations	-	-
Amounts received from related entities ^(c)		
Amounts from the Portfolio Department	26,658	26,051
Amounts from other entities	-	-
Total amounts received from related entities	26,658	26,051
Total funds from Government	26,658	26,051
Funds from other sources		
State Government contributions	9,213	9,213
Interest	600	600
Total funds from other sources	9,813	9,813
Total net resourcing for ACSQHC	58,653	57,901
	2025–26	2026–27
Average staffing level (number)	153	159

All figures are GST exclusive.

^(a) Appropriation Bill (No. 1) 2026–27.

^(b) Appropriation Bill (No. 2) 2026–27.

^(c) Funding provided by a Government entity that is not specified within the annual appropriation bills as a payment to the corporate entity.

1.3 Budget measures

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

Table 1.2: ACSQHC 2026–27 Budget measures

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

Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
National Health Reform Agreement – hospital funding and Commonwealth investment in the public hospital system^(a)					
Australian Commission on Safety and Quality in Health Care					
Departmental payments 1.1	-	2,104	1,515	638	567
Total payments	-	2,104	1,515	638	567

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) ACSQHC is not the lead entity for this measure. ACSQHC 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 ACSQHC can be found at:
www.safetyandquality.gov.au/about-us/corporate-reports/corporate-plan

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

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

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

Program contributing to Outcome 1

Program 1.1: Safety and Quality in Health Care

Linked programs

Other Commonwealth entities that contribute to Outcome 1
Australian Institute of Health and Welfare (AIHW)²
Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community AIHW works closely with the ACSQHC regarding the measurement and analysis of information related to safety and quality in health care.
Department of Health, Disability and Ageing
Program 1.1: Health Research, Coordination and Access The Department of Health, Disability and Ageing has policy responsibility for the improvement of the long-term capacity, quality and safety of Australia’s health care system.
Independent Health and Aged Care Pricing Authority (IHACPA)³
Program 1.1: Development of pricing advice and annual determinations IHACPA works with the ACSQHC to ensure that pricing and performance measures for public hospitals are complementary and facilitate a strong national framework for the delivery of public hospital services.
National Blood Authority⁴
Program 1.1: National Blood Agreement Management The National Blood Authority works closely with the ACSQHC in relation to the Blood Management Standard within the National Safety and Quality Health Service Standards.
Australian Digital Health Agency⁵
Program 1.1: Digital Health The Australian Digital Health Agency works closely with the ACSQHC in relation to clinical governance and the safety and quality of digital health care.

² Refer to the AIHW chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity.

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

⁴ Refer to the National Blood Authority chapter in these PB Statements for further information on the work of this entity.

⁵ Refer to the Australian Digital Health Agency chapter in these PB Statements for further information on the work of this entity.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

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.

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 1.1: Safety and Quality in Health Care					
Revenue from Government					
Amounts from the Portfolio Department	26,658	26,051	24,409	23,939	24,287
Amounts from other Government entities	-	-	-	-	-
Revenues from independent sources	9,813	9,813	10,374	10,667	10,969
Operating deficit (surplus)	(372)	231	186	60	(24)
Total for Program 1.1	36,099	36,095	34,969	34,666	35,232
Total expenses for Outcome 1	36,099	36,095	34,969	34,666	35,232
	2025–26	2026–27			
Average staffing level (number)	153	159			

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

Outcome 1	
Improved safety and quality in health care across the health system, including through the development, support for implementation, and monitoring of national clinical safety and quality guidelines and standards.	
Program 1.1: Safety and Quality in Health Care	
Lead improvements in the safety and quality of health care so all Australians receive better care, everywhere. Contribute to better health outcomes and experiences for patients, consumers and communities across Australia through the development of standards, guidelines and indicators relating to health care safety and quality. In partnership with state and territory governments, patients, clinicians, health service managers, policy makers and health care organisations, work to achieve a sustainable, safe and high-quality health system.	
Key Activities	<p>The Commission's key activities for 2026–27 include:</p> <ul style="list-style-type: none"> • Developing and maintaining health safety and quality standards, guidelines, frameworks and indicators. • Undertaking and promoting health care safety and quality improvements, research and evaluation. • Leading advancement in quality and safety in health care through collaboration and engagement.⁶

⁶ Refers to updated Key Activities that will be reflected in the ACSQHC's 2026–27 Corporate Plan.

Program 1.1: Safety and Quality in Health Care		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Implement National Safety and Quality Health Service (NSQHS) Standards and coordinate the Australian Health Service Safety and Quality Accreditation Scheme, whilst supporting health services, health professionals, patients, and consumers to form effective partnerships.	<p>Target: Hospitals and day procedure services are assessed against the NSQHS Standards.</p> <p>Develop 5 publications or other resources to provide guidance to support implementation of the second edition of the NSQHS Standards.</p> <p>Accrediting agencies are approved to assess the NSQHS Standards.</p> <p>Develop 5 publications or other resources to provide guidance to health services, health professionals and consumers about forming effective partnerships.</p> <p>Expected Performance Results: Hospitals and day procedure services are being assessed against the NSQHS Standards at short notice.</p> <p>More than 5 publications were released to support implementation of the standards including an updated User Guide for Health Services Providing Care to Children, and new advisories and fact sheets on transferring between accrediting agencies, maturity rating scale extensions, not applicable actions, requirements following a safety and quality review, and incident management.</p> <p>More than 5 publications or resources were released providing guidance on working in partnership with consumers including 3 Easy-Read fact sheets to support the NSQHS Standards User Guide for the Health Care of People with Disability, one Easy Read fact sheet to support people with or caring for someone with sepsis, a person-centred care webinar, and resources on co-design.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Adoption of principle/s from the Clinical Governance Model by health service organisations. ⁷	Establish baseline for adoption through the National Safety and Quality Health Service (NSQHS) Standards annual attestation statements.

⁷ This is a new performance measure for 2026–27 and will be reflected in the ACSQHC's 2026–27 Corporate Plan.

Forward Estimates 2027–30	As per 2026–27	To be determined after the baseline is established in 2026–27.
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Program 1.1: Safety and Quality in Health Care		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Examine healthcare variation and work to reduce unwarranted variation to improve quality and appropriateness of care for all Australians.	<p>Target: Produce a rolling program of reports and guidance with time series data on healthcare variation in Australia. Produce clinical care standards and other resources focusing on high-impact, high-burden and high-variation areas of clinical care. Review and revise previously released clinical care standards.</p> <p>Expected Performance Results: Atlas Focus Report: Colonoscopy was released alongside the updated Colonoscopy Clinical Care Standard in September 2025. Development of a Clinical Care Standard for Emergency Laparotomy is substantially complete and is planned for launch in May 2026. Review of the Acute Stroke Clinical Care Standard is near completion and is expected in late 2026.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Cost per number of attendees for an event. ⁸	Establish a cost baseline using the 2026 National Medicines Symposium.
Forward Estimates 2027–30	As per 2026–27	To be determined at the time of reporting.

⁸ This is a new performance measure for 2026–27 and will be reflected in the ACSQHC's 2026–27 Corporate Plan.

Program 1.1: Safety and Quality in Health Care		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Evaluate to improve stakeholders' experience of working with the ACSQHC.	<p>Target: Use/maintain systems and processes to evaluate and improve stakeholder consultation and advisory mechanisms.</p> <p>Expected Performance Results: Commenced developing an organisation-wide Stakeholder Engagement Framework, which is expected to be completed in 2025–26. An annual all staff stakeholder engagement workshop is scheduled for May 2026.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	The number of external stakeholder groups engaged by the Commission for the development of the Third edition of the National Safety and Quality Health Service (NSQHS) Standards. ⁹	Conduct a minimum of 50 external focus group sessions with external stakeholder groups.
Forward Estimates 2027–30	As per 2026–27	To be determined based on yearly program plan and activities.

⁹ This is a new performance measure for 2026–27 and will be reflected in the ACSQHC's 2026–27 Corporate Plan.

Program 1.1: Safety and Quality in Health Care		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Identify, specify and refine clinical and patient reported measures and safety and quality indicators to enable health services to monitor and improve the safety and quality of care.	<p>Target: Provide and maintain nationally agreed health information standards, measures and indicators for safety and quality, including:</p> <ul style="list-style-type: none"> • support and measure performance towards new clinical care standards • support and measure performance towards an enhanced patient safety culture. <p>Provide further guidance and tools for health services to support the local use of data for safety and quality improvement.</p> <p>Maintain guidance and tools for adverse patient safety events and hospital-acquired complications.</p> <p>Expected Performance Results: Continued activity to support measurement of Clinical Care Standards and safety culture including:</p> <ul style="list-style-type: none"> • review of indicators for the Acute Stroke Clinical Care Standard • development of indicators for the Emergency Laparotomy Clinical Care Standard • initial scoping of indicators for the Osteoporosis Clinical Care Standard • provision of advice to services, states and territories on implementation of projects to measure patient safety culture • development of short patient safety culture survey complete. The first tranche of sites for the pilot has been identified. <p>Continues to maintain the:</p> <ul style="list-style-type: none"> • hospital-acquired complications (HACs) and avoidable hospital readmissions (AHRs) lists and consider queries and suggested revisions with the Independent Health and Aged Care Pricing Authority on pricing models • sentinel events list for Australia and respond to queries received from states and territories. <p>Commenced the work to update the HAC goal rates with the updated results and visualisation to be published by April 2026.</p> <p>Target: On track</p>

Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	This measure will terminate on 30 June 2026. ¹⁰	N/A
Forward Estimates 2027–30	This measure will terminate on 30 June 2026.	N/A
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

¹⁰ Reporting for this measure has ceased in 2026–27. Further information on the ACSQHC's performance measures will be included 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 ACSQHC.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

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

The ACSQHC's total resourcing available for 2026–27 is estimated at \$57.9 million, including Commonwealth and state Workplan funding of \$18.4 million and other carry forward and funding receipts of \$39.5 million. The 2026–27 estimated resourcing includes the full year of funding for the delivery of the ACSQHC's programs and projects, as well as the associated agency management costs. This is consistent into the forward year estimates.

Balance Sheet

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

3.2 Budgeted financial statements tables

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES					
Employee benefits	21,212	22,765	22,895	23,345	24,393
Supplier expenses	13,350	11,027	9,730	9,000	8,534
Depreciation and amortisation	1,515	2,252	2,252	2,252	2,252
Interest on RoU	22	51	92	69	53
Total expenses	36,099	36,095	34,969	34,666	35,232
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	13,883	11,161	9,341	9,341	9,341
Grants received	12,775	14,890	15,068	14,598	14,946
Other revenue	9,213	9,213	9,774	10,067	10,369
Interest	600	600	600	600	600
Total revenue	36,471	35,864	34,783	34,606	35,256
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	36,471	35,864	34,783	34,606	35,256
Net cost of (contribution by) services	(372)	231	186	60	(24)
Revenue from Government	-	-	-	-	-
Surplus (deficit)	372	(231)	(186)	(60)	24
Surplus (deficit) attributable to the Australian Government	372	(231)	(186)	(60)	24
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	372	(231)	(186)	(60)	24

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 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Total comprehensive income (loss) attributable to the Australian Government	372	(231)	(186)	(60)	24
plus depreciation and amortisation expenses for RoU	1,378	2,050	2,050	2,050	2,050
less lease principal repayments	(1,750)	(1,819)	(1,864)	(1,990)	(2,074)
Total comprehensive income (loss) attributable to the agency	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	22,182	22,037	21,980	22,114	22,352
Trade and other receivables	1,031	1,031	1,190	1,190	1,190
Total financial assets	23,213	23,068	23,170	23,304	23,542
Non-financial assets					
Land and buildings	100	200	300	200	100
Property, plant and equipment	1,337	9,301	7,243	5,185	3,127
Computer software	468	445	351	257	163
Prepayments	523	539	555	572	589
Total non-financial assets	2,428	10,485	8,449	6,214	3,979
Total assets	25,641	33,553	31,619	29,518	27,521
LIABILITIES					
Payables					
Suppliers	2,217	2,015	1,985	1,783	1,681
Other payables	10,046	10,046	10,046	10,046	10,046
Total payables	12,263	12,061	12,031	11,829	11,727
Interest bearing liabilities					
Leases	923	9,126	7,262	5,272	3,198
Total interest bearing liabilities	923	9,126	7,262	5,272	3,198
Provisions					
Employees	4,424	4,566	4,712	4,863	5,018
Total provisions	4,424	4,566	4,712	4,863	5,018
Total liabilities	17,610	25,753	24,005	21,964	19,943
Net Assets	8,031	7,800	7,614	7,554	7,578
EQUITY					
Contributed equity	1,836	1,836	1,836	1,836	1,836
Reserves	298	298	298	298	298
Retained surpluses or (accumulated deficits)	5,897	5,666	5,480	5,420	5,444
Total equity	8,031	7,800	7,614	7,554	7,578

Prepared on Australian Accounting Standards basis.

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

	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	5,897	298	1,836	8,031
Surplus (deficit) for the period	(231)	-	-	(231)
Contribution by Government	-	-	-	-
Estimated closing balance as at 30 June 2026	5,666	298	1,836	7,800

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	13,883	11,161	9,182	9,341	9,341
Grants from the Portfolio Department	12,775	14,890	15,068	14,598	14,946
State Government contributions	9,213	9,213	9,774	10,067	10,369
Interest	600	600	600	600	600
Net GST received	960	982	1,070	1,070	1,140
Total cash received	37,431	36,846	35,694	35,676	36,396
Cash used					
Employees	21,075	22,623	22,749	23,194	24,238
Suppliers	14,282	12,227	10,846	10,289	9,793
Interest payments on lease liability	22	51	92	69	53
Total cash used	35,379	34,901	33,687	33,552	34,084
Net cash from (or used by) operating activities	2,052	1,945	2,007	2,124	2,312
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	691	271	200	-	-
Total cash used	691	271	200	-	-
Net cash from (or used by) investing activities	(691)	(271)	(200)	-	-
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Lease principal repayments	1,750	1,819	1,864	1,990	2,074
Total cash used	1,750	1,819	1,864	1,990	2,074
Net cash from (or used by) financing activities	(1,750)	(1,819)	(1,864)	(1,990)	(2,074)
Net increase (or decrease) in cash held	(389)	(145)	(57)	134	238
Cash and cash equivalents at the beginning of the reporting period	22,571	22,182	22,037	21,980	22,114
Cash and cash equivalents at the end of the reporting period	22,182	22,037	21,980	22,114	22,352

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	-	-	-	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	-	-	-	-	-
Total items	-	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded internally from departmental resources	400	10,293	300	100	-
Total acquisitions of non-financial assets	400	10,293	300	100	-
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	691	271	200	-	-
Total cash used to acquire assets	691	271	200	-	-

Prepared on Australian Accounting Standards basis.

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

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

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	-	797	1,197	1,994
Gross book value - RoU	601	7,576	-	8,177
Accumulated depreciation/amortisation and impairment	(501)	(523)	(729)	(1,753)
Accumulated depreciation/amortisation and impairment - RoU	-	(6,513)	-	(6,513)
Opening net book balance	100	1,337	468	1,905
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - internal resources	200	-	71	271
By purchase - RoU	-	10,022	-	10,022
Total additions	200	10,022	71	10,293
Other movements				
Depreciation/amortisation expense	(100)	(8)	(94)	(202)
Depreciation/amortisation expense - RoU	-	(2,050)	-	(2,050)
Total other movements	(100)	(2,058)	(94)	(2,252)
As at 30 June 2026				
Gross book value	200	797	1,268	2,265
Gross book value - RoU	601	17,598	-	18,199
Accumulated depreciation/amortisation and impairment	(601)	(531)	(823)	(1,955)
Accumulated depreciation/amortisation and impairment - RoU	-	(8,563)	-	(8,563)
Closing net book balance	200	9,301	445	9,946

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

