

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

## **Entity resources and planned performance**



# Australian Radiation Protection and Nuclear Safety Agency

- Section 1: Entity overview and resources ..... 244**
  - 1.1 Strategic direction statement..... 244
  - 1.2 Entity resource statement..... 245
  
- Section 2: Outcomes and planned performance ..... 248**
  - 2.1 Budgeted expenses and performance for Outcome 1 ..... 248
  
- Section 3: Budgeted financial statements..... 257**
  - 3.1 Budgeted financial statements ..... 257
  - 3.2 Budgeted financial statements tables..... 259

# Australian Radiation Protection and Nuclear Safety Agency

## Section 1: Entity overview and resources

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

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

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

ARPANSA regularly assesses its operating environment, challenges, goals and risks to identify key priorities for coming years. In 2026–27, ARPANSA will continue to focus on key activities that reflect its statutory responsibilities, and will form the basis for ARPANSA's health advice and risk-informed approach to effective regulation of radiation and nuclear facilities and practices.

ARPANSA will continue to support the delivery of the Nuclear-Powered Submarine (NPS) program through provision of technical and regulatory support, implementing independent environmental monitoring programs, as well as fulfilling our role as Lead Sector Agency for radiological and nuclear incidents under the Australian Government Crisis Management Framework.

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

---

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

## 1.2 Entity resource statement

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

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

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

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

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

	2025–26 Estimated actual \$'000	2026–27 Estimate \$'000
<b>DEPARTMENTAL</b>		
Prior year appropriation available	14,268	11,767
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Departmental appropriation	22,022	23,607
s74 retained revenue receipts <sup>(b)</sup>	-	-
Departmental Capital Budget <sup>(c)</sup>	2,189	2,232
Other services <sup>(d)</sup>		
Equity injection	1,820	4,330
<b>Total departmental annual appropriations</b>	<b>26,031</b>	<b>30,169</b>

**Table 1.1: ARPANSA resource statement – Budget estimates for 2026–27 as at Budget May 2026 (continued)**

	2025–26 Estimated actual \$'000	2026–27 Estimate \$'000
<b>Special accounts <sup>(e)</sup></b>		
Opening balance	787	787
Appropriation receipts	19,547	19,020
Non-appropriation receipts	15,431	15,725
<b>Total special account</b>	<b>35,765</b>	<b>35,532</b>
Less appropriations drawn from annual or special appropriations above and credited to special accounts <sup>(f)</sup>	(19,547)	(19,020)
<b>Total departmental resourcing</b>	<b>56,517</b>	<b>58,448</b>
<b>Total resourcing for ARPANSA</b>	<b>56,517</b>	<b>58,448</b>
	<b>2025–26</b>	<b>2026–27</b>
<b>Average staffing level (number)</b>	178	178

All figures are GST exclusive.

- (a) Appropriation Bill (No. 1) 2026–2027.
- (b) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Departmental capital budgets (DCB) are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 within this chapter for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (d) Appropriation Bill (No. 2) 2026–2027.
- (e) For further information on special appropriations and special accounts, please refer to *Budget Paper No. 4 - Agency Resourcing*. Also see Table 2.1.1 within this chapter for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- (f) Appropriation receipts included above.

### 1.3 Budget measures

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

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

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

Program	2025–26	2026–27	2027–28	2028–29	2029–30
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Nuclear-Powered Submarine Program – continuation of government resourcing <sup>(a)</sup></b>					
Australian Radiation Protection and Nuclear Safety Agency					
Departmental payments	1.1	-	8,227	8,511	-
Departmental capital payments	1.1	-	3,480	3,383	-
<b>Total payments</b>		-	<b>11,707</b>	<b>11,894</b>	-
<b>Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses - one year extension <sup>(a)</sup></b>					
Australian Radiation Protection and Nuclear Safety Agency					
Departmental payments	1.1	-	-	-	(655)
<b>Total payments</b>		-	-	-	<b>(655)</b>

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

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

## Section 2: Outcomes and planned performance

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

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

**Note:**

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

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

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

### 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1**

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

#### Programs contributing to Outcome 1

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

**Program 1.2: Nuclear Powered Submarines**

## Linked Programs

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Department of Health, Disability and Ageing</b>
<b>Program 1.8: Health Protection, Emergency Response and Regulation</b>
The Department of Health, Disability and Ageing has strategic policy responsibility for the Commonwealth regulatory framework for radiation protection and nuclear safety and works with ARPANSA to provide national leadership for consistency of regulation. The Department has responsibility for supporting health system emergency preparedness and response arrangements and considering best practice for health technologies related to radiation and nuclear safety.

### Budgeted expenses for Outcome 1

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

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

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
<b>Program 1.1: Radiation Protection and Nuclear Safety</b>					
Departmental expenses					
Ordinary annual services <sup>(a)</sup>	24,523	23,607	22,889	14,355	15,680
Special accounts	15,431	15,725	16,023	16,258	13,891
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	2,863	2,863	2,863	2,863	2,863
Operating deficit (surplus)	-	-	-	-	-
<b>Total for Program 1.1</b>	<b>42,817</b>	<b>42,195</b>	<b>41,775</b>	<b>33,476</b>	<b>32,434</b>
<b>Program 1.2: Nuclear Powered Submarines</b>					
Departmental expenses					
Ordinary annual services <sup>(a)</sup>	-	-	-	-	-
<b>Total for Program 1.2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenses for Outcome 1</b>	<b>42,817</b>	<b>42,195</b>	<b>41,775</b>	<b>33,476</b>	<b>32,434</b>
	<b>2025–26</b>	<b>2026–27</b>			
<b>Average staffing level (number)</b>	178	178			

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

<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>	
Protection of people and the environment through radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation.	
<b>Program 1.1: Radiation Protection and Nuclear Safety</b>	
Protect the Australian people and the environment from the harmful effects of radiation through effective, risk-informed regulation and delivery of services under the <i>Australian Radiation Protection and Nuclear Safety Act 1998</i> . Scientific knowledge and international best practice is applied to promote awareness of the effects of radiation and a nationally uniform approach to radiation protection of people (the public, workers, and patients undergoing medical procedures using radiation) and the environment.	
<b>Key Activities<sup>2</sup></b>	<ul style="list-style-type: none"> <li>• Initiate, maintain, and promote frameworks for protection and safety.</li> <li>• Undertake research and provide expert evaluations, advice, and services.</li> <li>• Ensure effective and risk informed regulation.</li> <li>• Enhance organisational innovation and capability.</li> </ul>

---

<sup>2</sup> ARPANSA is currently reviewing its Key Activities. Any changes will be reflected in the ARPANSA 2026–27 Corporate Plan, with explanatory notes.

<b>Program 1.1: Radiation Protection and Nuclear Safety</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2025–26	Provide high quality advice to the government and community on the health, safety, and environmental risks from radiation.	<p><b>Target:</b> Identify, assess and communicate the health, safety, and environmental risks from radiation to the Australian Government and community through research, communication, provision of radiation protection services, and community consultation and awareness activities.</p> <p>Provide information, advice and standards on electromagnetic energy (EME) and health to the Australian Government and community through exposure assessment, research, facility upgrades and engagement with international health authorities.</p> <p><b>Expected Performance Results:</b> Evidence-based, risk-informed advice was provided to the Australian Government and community using expert, specialised resources and services to support protection of the public, workers and the environment from the hazards of both ionising and non-ionising radiation.</p> <p>ARPANSA supported the Government's Electromagnetic Energy (EME) Program to promote health and safety and address misinformation about EME emissions.</p> <p><b>Target: On track</b></p>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2026–27	Provide high quality advice to the government and community on the health, safety, and environmental risks from radiation.	<p>Identify, assess and communicate the health, safety and environmental risks from radiation to the Australian Government and community through research, communication, provision of radiation protection services, and community consultation and awareness activities.</p> <p>Provide information, advice and standards on EME and health to the Australian Government and community through exposure assessment, research, facility upgrades and engagement with international health authorities.</p>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Radiation Protection and Nuclear Safety		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Provide emergency preparedness and response systems for a radiological or nuclear incident.	<p><b>Target:</b> Emergency preparedness and response systems are operational and available to respond to an incident in alignment with the national planning framework.</p> <p><b>Expected Performance Results:</b> ARPANSA fulfilled its role as the Australian Government Coordinating Agency for radiological and nuclear incidents, as outlined in the Australian Government Crisis Management Framework (AGCMF). As part of this, ARPANSA supported jurisdictions to plan and prepare for radiological and nuclear events, provided emergency preparedness and response systems and promoted alignment with national radiation safety frameworks.</p> <p>ARPANSA maintained baseline environmental monitoring of radiation levels in Australia’s urban environments. ARPANSA provided port entry support for visiting nuclear powered warships, including monitoring, assessment and advice services.</p> <p>ARPANSA developed capability to provide crisis coordination of Commonwealth agencies in response to a radiological or nuclear event.</p> <p><b>Target: On track</b></p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Provide crisis coordination for Commonwealth agencies to support jurisdictions to prepare and respond to a radiological or nuclear event. <sup>3</sup>	<p>As the Australian Government Coordinating Agency and Sector Lead Agency for radiological and nuclear incidents, ARPANSA will coordinate Commonwealth agencies to support jurisdictions in responding to a radiological or nuclear event.</p> <p>ARPANSA will provide and maintain baseline environmental monitoring of radiation levels in Australia’s urban environments. This includes the provision of port entry visit support for visiting nuclear powered warships, which comprises monitoring, assessment and advice services. ARPANSA will expand its environmental monitoring program to</p>

<sup>3</sup> This performance measure has been updated due to expanded responsibilities.

		<p>cover areas where baseline environmental monitoring has not been undertaken previously.</p> <p>ARPANSA will continue to develop its crisis coordination capabilities. This includes developing leadership responses to a radiological or nuclear event and sharing this with fellow nuclear agencies, such as the Australian Nuclear Science and Technology Organisation, the Australian Radioactive Waste Agency, the Australian Safeguards and Non-Proliferation Office, the Australian Naval Nuclear Power Safety Regulator and the Australian Submarine Agency. Ensuring a consistent capability by jurisdictions will also remain a high priority.</p>
Forward Estimates 2027–30	To be confirmed. <sup>4</sup>	To be confirmed.

---

<sup>4</sup> Funding for some of the planned performance results in this performance measure is due to terminate 30 June 2028.

Program 1.1: Radiation Protection and Nuclear Safety		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Promote, measure and support patient radiation safety in radiotherapy and diagnostic radiology.	<p><b>Target:</b> Report annually on significant deviations and trends discovered through the Australian Clinical Dosimetry Service (ACDS).</p> <p><b>Expected Performance Results:</b> Significant deviations and trends discovered through the ACDS will be published in the ACDS annual report by 31 March. DRL data will be made available on the ARPANSA website by the end of the 2025–26 financial year.</p> <p><b>Target: On track</b></p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Promote, measure and support patient radiation safety in radiotherapy and diagnostic radiology.	<p>Dosimetry support and measurement services will be provided to radiotherapy clinics.</p> <p>Summary data relating to significant deviations and trends will be published annually on the ARPANSA website.</p> <p>The number of DRL surveys per category are sufficient to infer national characteristics per annual survey period.</p> <p>Publication of summary data collected through the DRL program will be made available on the ARPANSA website by the end of the financial year.</p>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

<b>Program 1.1: Radiation Protection and Nuclear Safety</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2025–26	Ensure protection of people and the environment through efficient and effective regulation.	<p><b>Target:</b> Demonstrate national leadership in engagement with jurisdictions on national uniformity issues, including safety standards and guidance, and exploring opportunities for progressing greater consistency of radiation safety regulation in Australia.</p> <p><b>Expected Performance Results:</b> ARPANSA has demonstrated national leadership in engagement with jurisdictions on national uniformity issues through facilitating the exchange of regulatory knowledge and emerging radiation safety issues.</p> <p>ARPANSA has progressed greater consistency of radiation regulation in Australia through annual work plans for the Radiation Health Committee, accounting for the operating landscape, stakeholder input, international standards and strategic risks.</p> <p><b>Target: On track</b></p>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2026–27	Ensure protection of people and the environment through efficient and effective regulation.	Demonstrate national leadership in engagement with jurisdictions on national uniformity issues, including safety standards and guidance, and exploring opportunities for progressing greater consistency of radiation and nuclear safety regulation in Australia.
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		

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

<p><b>Program 1.2: Nuclear Powered Submarines</b>                  Support delivery of nuclear powered submarines capabilities through radiation protection and nuclear safety research, policy, advice, codes, standards, and services.</p>		
<p><b>Key Activities</b></p>	<ul style="list-style-type: none"> <li>• Initiate, maintain, and promote frameworks for protection and safety.</li> <li>• Undertake research and provide expert evaluations, advice, and services.</li> <li>• Ensure effective and risk informed regulation.</li> <li>• Enhance organisational innovation and capability.</li> </ul>	
<p><b>Year</b></p>	<p><b>Performance Measure</b></p>	<p><b>Expected Performance Results</b></p>
<p>Current Year 2025–26</p>	<p>Provide support to the implementation of the optimal pathway to establish an Australian nuclear-powered submarine capability.</p>	<p>ARPANSA regulated controlled facilities associated with the nuclear-powered submarine enterprise until 1 November 2025. ARPANSA provided support to the establishment of the Australian Naval Nuclear Powered Safety Regulator (ANNPSR) and continues to support its ongoing development, in accordance with Government determined timeframes and conducted information sharing exercises to support appropriate levels of operational competency.</p> <p><b>Target: On track</b></p>
<p><b>Year</b></p>	<p><b>Performance Measure</b></p>	<p><b>Planned Performance Results</b></p>
<p>Budget Year 2026–27</p>	<p>Support the Nuclear-Powered Submarine (NPS) Program with sovereign capabilities and functions unique to ARPANSA.<sup>5</sup></p>	<p>ARPANSA will support high quality and timely regulation of the NPS Program, as required for the optimal pathway by:</p> <ul style="list-style-type: none"> <li>• offsetting vulnerabilities in the Australian Naval Nuclear Power Safety Regulator’s (ANNPSR) nuclear baseline competencies and capability.</li> <li>• the efficient delivery of independent technical, scientific and regulatory support to ANNPSR.</li> </ul>
<p>Forward Estimates 2027–30</p>	<p>To be confirmed.<sup>6</sup></p>	<p>To be confirmed.</p>
<p>Material changes to Program 1.2 resulting from 2026–27 Budget Measures: Nil</p>		

<sup>5</sup> This performance measure has been updated to reflect expanded responsibilities.

<sup>6</sup> Funding for this performance measure is due to terminate 30 June 2028.

## 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

**Table 3.1.1: Estimates of Special Account Flows and Balances**

		Opening balance 2026–27 2025–26	Other receipts 2026–27 2025–26	Appropriation receipts 2026–27 2025–26	Payments 2026–27 2025–26	Closing balance 2026–27 2025–26
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Departmental</b>						
Special account by Act - ARPANSA Account <sup>(a)</sup>	1	787	15,725	19,020	34,745	787
		787	15,431	19,547	34,978	787
<i>Total special accounts 2026–27 estimate</i>		787	15,725	19,020	34,745	787
<i>Total special accounts 2025–26 estimated actual</i>		787	15,431	19,547	34,978	787

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

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

#### Departmental Resources

##### Comprehensive Income Statement

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

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

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

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

##### Balance Sheet

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

##### Cash Flow

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

### 3.2 Budgeted financial statements tables

**Table 3.1: 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
<b>EXPENSES</b>					
Employee benefits	26,641	27,524	27,200	20,464	20,194
Supplier expenses	13,066	11,561	11,465	9,902	9,130
Depreciation and amortization	3,105	3,105	3,105	3,105	3,105
Interest on RoU	5	5	5	5	5
<b>Total expenses</b>	<b>42,817</b>	<b>42,195</b>	<b>41,775</b>	<b>33,476</b>	<b>32,434</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	8,200	8,350	8,500	8,585	7,850
Other revenue	7,231	7,375	7,523	7,673	7,655
<b>Total revenue</b>	<b>15,431</b>	<b>15,725</b>	<b>16,023</b>	<b>16,258</b>	<b>15,505</b>
<b>Gains</b>					
Other	-	-	-	-	-
<b>Total gains</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>15,431</b>	<b>15,725</b>	<b>16,023</b>	<b>16,258</b>	<b>15,505</b>
<b>Net cost of (contribution by) services</b>	<b>27,386</b>	<b>26,470</b>	<b>25,752</b>	<b>17,218</b>	<b>16,929</b>
Revenue from Government	22,022	23,607	22,889	14,355	14,066
<b>Surplus (deficit)</b>	<b>(5,364)</b>	<b>(2,863)</b>	<b>(2,863)</b>	<b>(2,863)</b>	<b>(2,863)</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(5,364)</b>	<b>(2,863)</b>	<b>(2,863)</b>	<b>(2,863)</b>	<b>(2,863)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(5,364)</b>	<b>(2,863)</b>	<b>(2,863)</b>	<b>(2,863)</b>	<b>(2,863)</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 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(5,364)</b>	<b>(2,863)</b>	<b>(2,863)</b>	<b>(2,863)</b>	<b>(2,863)</b>
plus non-appropriated expenses depreciation and amortisation expenses	2,855	2,855	2,855	2,855	2,855
plus depreciation and amortisation expenses for RoU	250	250	250	250	250
less lease principal repayments	(242)	(242)	(242)	(242)	(242)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>(2,501)</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 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	836	836	836	836	836
Receivables	12,763	12,763	12,763	12,763	12,763
Accrued revenue	515	515	515	515	515
<b>Total financial assets</b>	<b>14,114</b>	<b>14,114</b>	<b>14,114</b>	<b>14,114</b>	<b>14,114</b>
<b>Non-financial assets</b>					
Land and buildings	60,875	59,820	59,815	58,910	57,905
Property, plant and equipment	15,395	19,957	23,546	23,681	23,948
Inventories	386	386	386	386	386
Intangibles	3,062	3,012	2,962	2,912	2,862
Other	1,287	1,287	1,287	1,287	1,287
<b>Total non-financial assets</b>	<b>81,005</b>	<b>84,462</b>	<b>87,996</b>	<b>87,176</b>	<b>86,388</b>
<b>Total assets</b>	<b>95,119</b>	<b>98,576</b>	<b>102,110</b>	<b>101,290</b>	<b>100,502</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,146	1,146	1,146	1,146	1,146
Employees	715	715	715	715	715
Other payables	-	-	-	-	-
<b>Total payables</b>	<b>1,861</b>	<b>1,861</b>	<b>1,861</b>	<b>1,861</b>	<b>1,861</b>
<b>Interest bearing liabilities</b>					
Leases	1,047	805	1,563	1,321	1,079
<b>Total interest bearing liabilities</b>	<b>1,047</b>	<b>805</b>	<b>1,563</b>	<b>1,321</b>	<b>1,079</b>
<b>Provisions</b>					
Employees	7,435	7,435	7,435	7,435	7,435
<b>Total provisions</b>	<b>7,435</b>	<b>7,435</b>	<b>7,435</b>	<b>7,435</b>	<b>7,435</b>
<b>Total liabilities</b>	<b>10,343</b>	<b>10,101</b>	<b>10,859</b>	<b>10,617</b>	<b>10,375</b>
<b>Net Assets</b>	<b>84,776</b>	<b>88,475</b>	<b>91,251</b>	<b>90,673</b>	<b>90,127</b>
<b>EQUITY</b>					
Contributed equity	66,927	73,489	79,128	81,413	83,730
Reserves	55,257	55,257	55,257	55,257	55,257
Retained surpluses or (accumulated deficits)	(37,408)	(40,271)	(43,134)	(45,997)	(48,860)
<b>Total equity</b>	<b>84,776</b>	<b>88,475</b>	<b>91,251</b>	<b>90,673</b>	<b>90,127</b>

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
<b>Opening balance as at 1 July 2026</b>				
Balance carried forward from previous period	(37,408)	55,257	66,927	<b>84,776</b>
Surplus (deficit) for the period	(2,863)	-	-	<b>(2,863)</b>
Capital budget - Bill 1 (DCB)	-	-	3,082	<b>3,082</b>
Equity injection - appropriation	-	-	3,480	<b>3,480</b>
<b>Estimated closing balance as at 30 June 2027</b>	<b>(40,271)</b>	<b>55,257</b>	<b>73,489</b>	<b>88,475</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 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	8,623	8,773	8,923	9,008	7,850
Appropriations	24,523	23,607	22,889	14,355	14,066
Net GST received	490	490	490	490	-
Other	7,231	7,375	7,523	7,673	7,655
<b>Total cash received</b>	<b>40,867</b>	<b>40,245</b>	<b>39,825</b>	<b>31,526</b>	<b>29,571</b>
<b>Cash used</b>					
Employees	26,641	27,524	27,200	20,464	20,194
Interest payments on lease liability	5	5	5	5	5
Suppliers	13,556	12,051	11,955	9,902	9,130
Net GST paid	423	423	423	913	-
<b>Total cash used</b>	<b>40,625</b>	<b>40,003</b>	<b>39,583</b>	<b>31,284</b>	<b>29,329</b>
<b>Net cash from (or used by) operating activities</b>	<b>242</b>	<b>242</b>	<b>242</b>	<b>242</b>	<b>242</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	4,009	6,562	5,639	2,285	2,317
<b>Total cash used</b>	<b>4,009</b>	<b>6,562</b>	<b>5,639</b>	<b>2,285</b>	<b>2,317</b>
<b>Net cash from (or used by) investing activities</b>	<b>(4,009)</b>	<b>(6,562)</b>	<b>(5,639)</b>	<b>(2,285)</b>	<b>(2,317)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital budget - Bill 1 (DCB)	2,189	2,232	2,256	2,285	2,317
Equity injections - Bill 2	1,820	4,330	3,383	-	-
<b>Total cash received</b>	<b>4,009</b>	<b>6,562</b>	<b>5,639</b>	<b>2,285</b>	<b>2,317</b>
<b>Cash used</b>					
Lease principal repayments	242	242	242	242	242
<b>Total cash used</b>	<b>242</b>	<b>242</b>	<b>242</b>	<b>242</b>	<b>242</b>
<b>Net cash from (or used by) financing activities</b>	<b>3,767</b>	<b>6,320</b>	<b>5,397</b>	<b>2,043</b>	<b>2,075</b>
<b>Net increase (or decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	836	836	836	836	836
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>836</b>	<b>836</b>	<b>836</b>	<b>836</b>	<b>836</b>

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

**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
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	2,189	2,232	2,256	2,285	2,317
Equity injections - Bill 2	1,820	4,330	3,383	-	-
<b>Total capital appropriations</b>	<b>4,009</b>	<b>6,562</b>	<b>5,639</b>	<b>2,285</b>	<b>2,317</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	4,009	6,562	5,639	2,285	2,317
<b>Total items</b>	<b>4,009</b>	<b>6,562</b>	<b>5,639</b>	<b>2,285</b>	<b>2,317</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - equity injection <sup>(a)</sup>	1,820	4,330	3,383	-	-
Funded by capital appropriation - DCB <sup>(b)</sup>	2,189	2,232	2,256	2,285	2,317
<b>Total acquisitions of non-financial assets</b>	<b>4,009</b>	<b>6,562</b>	<b>5,639</b>	<b>2,285</b>	<b>2,317</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	4,009	6,562	5,639	2,285	2,317
<b>Total cash used to acquire assets</b>	<b>4,009</b>	<b>6,562</b>	<b>5,639</b>	<b>2,285</b>	<b>2,317</b>

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

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

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

	Land	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2026</b>					
Gross book value	16,200	56,982	38,040	8,017	119,239
Gross book value - RoU	-	2,686	-	-	2,686
Accumulated depreciation/amortisation and impairment	-	(13,291)	(22,645)	(4,955)	(40,891)
Accumulated depreciation/amortisation and impairment - RoU	-	(1,702)	-	-	(1,702)
<b>Opening net book balance</b>	<b>16,200</b>	<b>44,675</b>	<b>15,395</b>	<b>3,062</b>	<b>79,332</b>
<b>Capital Asset Additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation ordinary annual services <sup>(a)</sup>	-	250	6,062	250	6,562
By purchase - RoU	-	-	-	-	-
<b>Total additions</b>	<b>-</b>	<b>250</b>	<b>6,062</b>	<b>250</b>	<b>6,562</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(1,055)	(1,500)	(300)	(2,855)
Depreciation/amortisation expense - RoU	-	(250)	-	-	(250)
Other - RoU assets	-	-	-	-	-
<b>Total other movements</b>	<b>-</b>	<b>(1,305)</b>	<b>(1,500)</b>	<b>(300)</b>	<b>(3,105)</b>
<b>As at 30 June 2027</b>					
Gross book value	16,200	57,232	44,102	8,267	125,801
Gross book value - RoU	-	2,686	-	-	2,686
Accumulated depreciation/amortisation and impairment	-	(13,291)	(22,645)	(4,955)	(40,891)
Accumulated depreciation/amortisation and impairment - RoU	-	(3,007)	(1,500)	(300)	(4,807)
<b>Closing net book balance</b>	<b>16,200</b>	<b>43,620</b>	<b>19,957</b>	<b>3,012</b>	<b>82,789</b>

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use Asset

<sup>(a)</sup> 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2026–2027 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

