

National Blood Authority

Entity resources and planned performance

National Blood Authority

Section 1: Entity overview and resources	338
1.1 Strategic direction statement.....	338
1.2 Entity resource statement.....	339
1.3 Budget measures	341
Section 2: Outcomes and planned performance	342
2.1 Budgeted expenses and performance for Outcome 1	342
Section 3: Budgeted financial statements.....	348
3.1 Budgeted financial statements	348
3.2 Budgeted financial statements tables.....	351

National Blood Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The focus of the National Blood Authority (NBA) is saving and improving Australian lives through a world-class blood supply. On behalf of all Australian governments, the NBA pursues this focus through the following 5 strategies:

- Provide a safe, secure and affordable supply of blood and blood-related products and services.
- Drive performance improvement in the Australian blood sector.
- Promote a best practice model of management and use of blood and blood-related products and services.
- Support a sustainable blood sector.
- Be a high performing organisation.

In 2026–27, the NBA will continue to negotiate and manage critical contracts for the ongoing supply of fresh blood, as well as for products including fractionated and recombinant blood products.² This includes managing the Deed of Agreement for all blood and related services from the Australian Red Cross Lifeblood (Lifeblood), and managing the substantial funding provided by the Australian Government and state and territory governments for Lifeblood’s operations. It also includes substantial contracts with domestic and multi-national commercial suppliers of blood-related products.

The NBA will continue to work with all Australian governments and stakeholders to implement an efficient, demand-driven blood supply system that is highly responsive to clinical needs and based on evidence and good clinical practice. The NBA will undertake work to improve the clinical use of blood and blood-related products, respond to new and emerging evidence, assess and review new products and therapies, and recognise the growing cost of blood products and the challenges of global supply and demand issues for plasma-derived products.

The role and functions of the NBA are set out in the *National Blood Authority Act 2003*. The NBA is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of the NBA, refer to the current Corporate Plan, available at: www.blood.gov.au/about-NBA

² Fractionated products are those derived from human plasma while recombinant products are those manufactured through commercial scale expression of proteins from cell lines modified using recombinant gene technology.

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: NBA resource statement – Budget estimates for 2026–27 as at Budget May 2026

	2025–26 Estimated actual \$'000	2026–27 Estimate \$'000
DEPARTMENTAL		
Prior year appropriation available	61	61
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation	8,805	10,045
s74 retained revenue receipts ^(b)	450	450
Departmental Capital Budget ^(c)	394	405
Other services ^(d)		
Equity injection	-	-
Total departmental annual appropriations	9,649	10,900
Special accounts ^(e)		
Opening balance	6,785	6,785
Appropriation receipts	9,649	10,900
Non-appropriation receipts	5,437	5,541
Total special account	15,086	16,441
Less appropriations drawn from annual or special appropriations above and credited to special accounts ^(f)	(9,649)	(10,900)
Total departmental resourcing	15,147	16,502

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

	2025–26 Estimated actual \$'000	2026–27 Estimate \$'000
ADMINISTERED		
Annual appropriations - Ordinary annual services ^(a)		
Outcome 1	10,171	13,443
Annual appropriations - Other services ^(d)		
Administered assets and liabilities	-	-
Total administered annual appropriations	10,171	13,443
Special accounts ^(e)		
Opening balance	316,895	247,353
Appropriation receipts	10,171	13,443
Appropriation receipts - other entities ^(f)	523	538
Non-appropriation receipts	2,051,147	2,444,506
Total special accounts	2,061,841	2,458,487
Less appropriations drawn from annual or special appropriations above and credited to special accounts ^(g)	(10,171)	(13,443)
Total administered resourcing	2,061,841	2,458,487
Total resourcing for NBA	2,076,988	2,474,989
	2025–26	2026–27
Average staffing level (number)	75	75

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 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 from the Department of Health, Disability and Ageing.

^(g) Appropriation receipts included above.

1.3 Budget measures

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

Table 1.2: NBA 2026–27 Budget measures

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

This section is not applicable to the NBA.

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 NBA can be found at:
www.blood.gov.au/about-NBA

The most recent Annual Performance Statements can be found at:
www.blood.gov.au/about-NBA

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Access to a secure supply of safe and affordable blood products, including through national supply arrangements and coordination of best practice standards within agreed funding policies under the national blood arrangements.

Program contributing to Outcome 1

Program 1.1: National Blood Agreement Management

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Australian Commission on Safety and Quality in Health Care (ACSQHC)³
<p>Program 1.1: Safety and Quality in Health Care</p> <p>The ACSQHC works closely with the NBA in relation to the <i>National Safety and Quality Health Service Standard 7: Blood Management</i>. This supports the NBA in administering the National Blood Agreement.</p>
Department of Health, Disability and Ageing
<p>Program 1.1: Health Research, Coordination and Access</p> <p>The Department of Health, Disability and Ageing, in collaboration with state and territory governments, has policy responsibility for ensuring Australians have access to an adequate, safe, secure and affordable blood supply. This includes supporting the NBA to administer the national blood arrangements.</p>

³ Refer to the ACSQHC chapter in these Portfolio Budget 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: Access to a secure supply of safe and affordable blood products, including through national supply arrangements and coordination of best practice standards within agreed funding policies under the national blood arrangements.

	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: National Blood Agreement Management					
Administered expenses					
Ordinary annual services ^(a) to National Blood Authority Account	10,171 (10,171)	13,443 (13,443)	14,443 (14,443)	14,443 (14,443)	14,443 (14,443)
to National Managed Fund (Blood and Blood Products) Special Account	-	-	-	-	-
Special accounts					
National Blood Authority Account	2,124,789	2,451,468	2,679,109	2,926,310	2,926,310
National Managed Fund (Blood and Blood Products) Special Account	-	-	-	-	-
Departmental expenses					
Departmental appropriation ^(b) to National Blood Authority Account	9,255 (9,649)	10,495 (10,900)	9,627 (10,042)	9,677 (10,101)	9,879 (10,320)
Special accounts					
National Blood Authority Account	15,086	16,441	15,656	15,761	16,064
Expenses not requiring appropriation in the Budget year ^(c)	1,442	478	803	803	803
Operating deficit (surplus)	-	-	-	-	-
Total for Program 1.1	2,140,923	2,467,982	2,695,153	2,942,450	2,942,736
Total expenses for Outcome 1	2,140,923	2,467,982	2,695,153	2,942,450	2,942,736
	2025–26	2026–27			
Average staffing level (number)	75	75			

^(a) Appropriation Bill (No. 1) 2026–2027.

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

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

Performance 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

<p>Outcome 1</p> <p>Access to a secure supply of safe and affordable blood products, including through national supply arrangements and coordination of best practice standards within agreed funding policies under the national blood arrangements.</p>	
<p>Program 1.1: National Blood Agreement Management</p> <p>The National Blood Authority is a material statutory entity that manages and coordinates arrangements for the supply of blood and blood-related products and services on behalf of all Australian governments in accordance with the National Blood Agreement.</p> <p>The primary objectives of the National Blood Agreement are to:</p> <ul style="list-style-type: none"> • provide an adequate, safe, secure and affordable supply of blood, and blood-related products and services • promote the safe, high quality management and use of blood and blood-related products and services in Australia. 	
<p>Key Activities</p>	<ul style="list-style-type: none"> • Provide a safe, secure and affordable supply of blood and blood-related products and services. • Drive performance improvements in the Australian blood sector. • Promote a best-practice model of the management and use of blood and blood-related products and services. • Develop and provide policy advice to support a sustainable blood sector in Australia. • Be a high-performing organisation.

Program 1.1: National Blood Agreement Management		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	A safe, secure and affordable supply of blood and blood-related products for Australia.	<p>Target: Blood and blood-related products are available to meet clinical requirements, supported by multiple contracts and national contingency planning.</p> <p>Expected Performance Results: The NBA expects to meet the target by 30 June.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	A safe, secure and affordable supply of blood and blood-related products for Australia.	Blood and blood-related products are available to meet clinical requirements, supported by multiple contracts and national contingency planning.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: National Blood Agreement Management		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	The supply outcome is within 5% of the National Supply Plan & Budget approved by governments.	<p>Target: <5% variation.</p> <p>Expected Performance Result: The NBA expects to meet the target by 30 June.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	The supply outcome is within 5% of the National Supply Plan & Budget approved by governments.	<5% variation.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: National Blood Agreement Management		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Appropriate access and use of immunoglobulin (Ig), as indicated by clinical demand against approved access criteria. ⁴	<p>Target: <8% growth in Ig demand under approved criteria.</p> <p>Expected Performance Result: The NBA expects to meet the target by 30 June.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Appropriate access and use of immunoglobulin (Ig), as indicated by clinical demand against approved access criteria. ⁵	<9% growth in Ig demand under approved criteria.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: National Blood Agreement Management		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	National performance reporting and benchmarking across the Australian blood sector.	<p>Target: Publish performance reporting and benchmarking information on the NBA website for the blood sector community.⁶</p> <p>Expected Performance Result: The NBA expects to meet the target by 30 June.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	National performance reporting and benchmarking across the Australian blood sector.	Publish performance reporting and benchmarking information on the NBA website for the blood sector community. ⁷
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		

⁴ For further information about the criteria refer to the Ig governance website, available at: www.criteria.blood.gov.au

⁵ Ibid.

⁶ Performance reporting and benchmarking information is published progressively throughout the year as data collation and analysis is completed, and such reporting and information is also included annually in the NBA Annual Report.

⁷ Ibid.

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

The NBA operates under a special account – the National Blood Account. Revenues and expenses associated with the funding and supply of blood and blood products, as well as the operations of the NBA, are recorded in this special account. The NBA also manages the National Managed Fund Blood and Blood Products Special Account which is intended to meet potential blood and blood product liability claims against the Australian Red Cross Lifeblood (Lifeblood).

Table 3.1.1: Estimates of Special Account Cash Flows and Balances

		Opening balance 2026–27 2025–26 \$'000	Other receipts 2026–27 2025–26 \$'000	Appropriation receipts 2026–27 2025–26 \$'000	Payments 2026–27 2025–26 \$'000	Closing balance 2026–27 2025–26 \$'000
	Outcome					
Departmental						
National Blood Authority Account	1	6,785 6,785	5,541 5,437	10,900 9,649	16,441 15,086	6,785 6,785
Total Departmental						
2026–27 estimate		6,785	5,541	10,900	16,441	6,785
<i>2025–26 estimated actual</i>		6,785	5,437	9,649	15,086	6,785

Table 3.1.1: Estimates of Special Account Cash Flows and Balances (continued)

		Opening balance 2026–27 2025–26 \$'000	Other receipts 2026–27 2025–26 \$'000	Appropriation receipts 2026–27 2025–26 \$'000	Payments 2026–27 2025–26 \$'000	Closing balance 2026–27 2025–26 \$'000
Outcome						
Administered						
National Managed Fund (Blood and Blood Products)	1	57 57	7,019 6,594	- -	7,019 6,594	57 57
National Blood Authority Account	1	247,296 316,838	2,438,025 2,045,076	13,443 10,171	2,451,468 2,124,789	247,296 247,296
Total Administered						
2026–27 estimate		247,353	2,445,044	13,443	2,458,487	247,353
<i>2025–26 estimated</i>						
<i>actual</i>		316,895	2,051,670	10,171	2,131,383	247,353
Total Special Accounts						
2026–27 estimate		254,138	2,450,585	24,343	2,474,928	254,138
<i>2025–26 estimated</i>						
<i>actual</i>		323,680	2,057,107	19,820	2,146,469	254,138

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

This statement illustrates the expected financial results for the NBA by identifying accrual expenses and revenues showing the net cost of services.

The NBA's operational costs are funded jointly by the Australian Government and state and territory governments on a 63%:37% basis via annual contributions. All NBA receipts and payments are accounted for through special accounts.

The income statement deficit in the Budget year and forward years is a result of the Government's decision to no longer fund for depreciation via an operating appropriation.

Balance Sheet

Special account accumulated funds are held within the Official Public Account and included as cash and cash equivalents in the Balance Sheet. The NBA always maintains sufficient accumulated funds to cover employee entitlements and other liabilities.

Administered Resources

Schedule of Budgeted Income and Expenses Administered on Behalf of Government

The NBA's administered accounts include contributions from all states and territories and the Australian Government for the supply of blood and blood related products for 2024–25. Each year, the NBA formulates the National Supply Plan and Budget, which is derived from demand estimates provided by the states and territories.

Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government

The schedule of budgeted assets and liabilities administered on behalf of Government illustrates normal movements in non-financial assets and liabilities. Special account accumulated funds are held within the Official Public Account and included as Cash and cash equivalents in the Balance Sheet. The balance of Receivables represents GST payments made to suppliers which are recoverable from the Australian Taxation Office.

3.2 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	10,555	10,811	11,205	11,334	11,334
Supplier expenses	3,278	4,326	3,255	3,222	3,508
Depreciation and amortization	2,276	1,350	1,557	1,557	1,557
Interest on RoU	25	27	27	27	27
Total expenses	16,134	16,514	16,044	16,140	16,426
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	450	450	450	450	450
Other revenue	5,437	5,541	5,614	5,660	5,744
Total revenue	5,887	5,991	6,064	6,110	6,194
Gains					
Other	154	154	154	154	154
Total gains	154	154	154	154	154
Total own-source income	6,041	6,145	6,218	6,264	6,348
Net cost of (contribution by) services	10,093	10,369	9,826	9,876	10,078
Revenue from Government	8,805	10,045	9,177	9,227	9,429
Surplus (deficit)	(1,288)	(324)	(649)	(649)	(649)
Surplus (deficit) attributable to the Australian Government	(1,288)	(324)	(649)	(649)	(649)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	(1,288)	(324)	(649)	(649)	(649)

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	(1,288)	(324)	(649)	(649)	(649)
plus: non-appropriated expenses depreciation/amortisation expenses	1,575	649	649	649	649
plus: depreciation/amortisation expenses for RoU assets	701	701	908	908	908
less: lease principal repayments	(988)	(1,026)	(908)	(908)	(908)
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	6,786	6,786	6,786	6,786	6,786
Receivables	574	574	574	574	574
Total financial assets	7,360	7,360	7,360	7,360	7,360
Non-financial assets					
Land and buildings	2,441	1,361	3,022	1,735	448
Property, plant and equipment	819	954	1,099	1,253	1,424
Intangibles	-	-	-	-	-
Other	174	174	174	174	174
Total non-financial assets	3,434	2,489	4,295	3,162	2,046
Total assets	10,794	9,849	11,655	10,522	9,406
LIABILITIES					
Payables					
Suppliers	198	198	198	198	198
Other payables	787	787	787	787	787
Total payables	985	985	985	985	985
Interest bearing liabilities					
Leases	1,198	172	2,212	1,304	396
Total interest bearing liabilities	1,198	172	2,212	1,304	396
Provisions					
Employees	3,431	3,431	3,431	3,431	3,431
Other provisions	-	-	-	-	-
Total provisions	3,431	3,431	3,431	3,431	3,431
Total liabilities	5,614	4,588	6,628	5,720	4,812
Net Assets	5,180	5,261	5,027	4,802	4,594
EQUITY					
Contributed equity	9,688	10,093	10,508	10,932	11,373
Reserves	166	166	166	166	166
Retained surpluses or (accumulated deficits)	(4,674)	(4,998)	(5,647)	(6,296)	(6,945)
Total equity	5,180	5,261	5,027	4,802	4,594

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 2026				
Balance carried forward from previous period	(4,674)	166	9,688	5,180
Surplus (deficit) for the period	(324)	-	-	(324)
Appropriation (equity injection)	-	-	-	-
Capital budget - Bill 1 (DCB)	-	-	405	405
Estimated closing balance as at 30 June 2027	(4,998)	166	10,093	5,261

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
OPERATING ACTIVITIES					
Cash received					
Appropriations	8,805	10,045	9,177	9,227	9,429
Good and services	450	450	450	450	450
Other cash received	5,437	5,541	5,614	5,660	5,744
GST received	312	317	310	307	335
Total cash received	15,004	16,353	15,551	15,644	15,958
Cash used					
Employees	10,555	10,811	11,205	11,334	11,334
Suppliers	3,124	4,172	3,101	3,068	3,354
Interest payments on lease liability	25	27	27	27	27
GST Payments to Suppliers	312	317	310	307	335
Total cash used	14,016	15,327	14,643	14,736	15,050
Net cash from (or used by) operating activities	988	1,026	908	908	908
INVESTING ACTIVITIES					
Cash received					
Other cash received	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	394	405	415	424	441
Total cash used	394	405	415	424	441
Net cash from (or used by) investing activities	(394)	(405)	(415)	(424)	(441)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	394	405	415	424	441
Total cash received	394	405	415	424	441
Cash used					
Lease principal repayments	988	1,026	908	908	908
Total cash used	988	1,026	908	908	908
Net cash from (or used by) financing activities	(594)	(621)	(493)	(484)	(467)
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	6,786	6,786	6,786	6,786	6,786
Cash and cash equivalents at the end of the reporting period	6,786	6,786	6,786	6,786	6,786

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
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	394	405	415	424	441
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	394	405	415	424	441
Total new capital appropriations represented by:					
Purchase of non-financial assets	394	405	415	424	441
Total items	394	405	415	424	441
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded by capital appropriation - DCB ^(a)	394	405	415	424	441
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	394	405	415	424	441
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	394	405	415	424	441
Total cash used to acquire assets	394	405	415	424	441

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

^(a) 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, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026				
Gross book value	6,840	1,989	3,360	12,189
Gross book value - RoU	4,203	-	-	4,203
Accumulated depreciation/ amortisation and impairment	(5,215)	(1,170)	(3,360)	(9,745)
Accumulated depreciation/amortisation and impairment - RoU	(3,387)	-	-	(3,387)
Opening net book balance	2,441	819	-	3,260
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	-	-	-
By purchase - appropriation ordinary annual services	-	405	-	405
By purchase - RoU	-	-	-	-
Total additions	-	405	-	405
Other movements				
Depreciation/amortisation expense	(379)	(270)	-	(649)
Depreciation/amortisation expense - RoU	(701)	-	-	(701)
Total other movements	(1,080)	(270)	-	(1,350)
As at 30 June 2027				
Gross book value	6,840	2,394	3,360	12,594
Gross book value - RoU	4,203	-	-	4,203
Accumulated depreciation/amortisation and impairment	(5,594)	(1,440)	(3,360)	(10,394)
Accumulated depreciation/amortisation and impairment - RoU	(4,088)	-	-	(4,088)
Closing net book balance	1,361	954	-	2,315

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (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 ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	2,118,838	2,444,501	2,671,346	2,918,749	2,919,216
Grants	-	540	811	509	42
Employee benefits	4,133	4,245	4,334	4,434	4,434
Depreciation and amortization	1,818	2,182	2,618	2,618	2,618
Total expenses administered on behalf of Government	2,124,789	2,451,468	2,679,109	2,926,310	2,926,310
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Sales of goods and services	2,044,553	2,437,487	2,664,114	2,911,302	2,911,302
Interest	6,594	7,019	7,019	7,019	7,019
Other non-tax revenue	523	538	552	565	565
Total non-taxation revenue	2,051,670	2,445,044	2,671,685	2,918,886	2,918,886
Total revenues administered on behalf of Government	2,051,670	2,445,044	2,671,685	2,918,886	2,918,886
Total income administered on behalf of Government	2,051,670	2,445,044	2,671,685	2,918,886	2,918,886

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (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 ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	247,352	247,352	247,352	247,352	247,352
Receivables	31,482	31,482	31,482	31,482	31,482
Investments	158,967	165,986	173,005	180,024	187,043
Total financial assets	437,801	444,820	451,839	458,858	465,877
Non-financial assets					
Property, plant and equipment	77	77	77	77	77
Intangibles	1,570	1,570	1,570	1,570	1,570
Inventories	147,589	147,589	147,589	147,589	147,589
Other	95,184	95,184	95,184	95,184	95,184
Total non-financial assets	244,420	244,420	244,420	244,420	244,420
Total assets administered on behalf of Government	682,221	689,240	696,259	703,278	710,297
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	74,401	74,401	74,401	74,401	74,401
Other	153,627	153,627	153,627	153,627	153,627
Total payables	228,028	228,028	228,028	228,028	228,028
Total liabilities administered on behalf of Government	228,028	228,028	228,028	228,028	228,028

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered 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					
Other non-tax contributions	523	538	552	565	565
Sale of goods and services	2,044,553	2,437,487	2,664,114	2,911,302	2,911,302
Interest	6,594	7,019	7,019	7,019	7,019
Net GST received	220,523	238,165	257,218	277,796	290,481
Total cash received	2,272,193	2,683,209	2,928,903	3,196,682	3,209,367
Cash used					
Suppliers	2,118,838	2,444,501	2,671,346	2,918,749	2,919,216
Grant Payments	-	540	811	509	42
Employees	4,133	4,245	4,334	4,434	4,434
Net GST paid	220,523	238,165	257,218	277,796	290,481
Total cash used	2,343,494	2,687,451	2,933,709	3,201,488	3,214,173
Net cash from (or used by) operating activities	(71,301)	(4,242)	(4,806)	(4,806)	(4,806)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of investments	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of investments	6,594	7,019	7,019	7,019	7,019
Purchase of non-financial assets	1,818	2,182	2,618	2,618	2,618
Total cash used	8,412	9,201	9,637	9,637	9,637
Net cash from (or used by) investing activities	(8,412)	(9,201)	(9,637)	(9,637)	(9,637)
Net increase (or decrease) in cash held	(79,713)	(13,443)	(14,443)	(14,443)	(14,443)
Cash at beginning of reporting period	316,894	247,352	247,352	247,352	247,352
Cash from the OPA for:					
- appropriations	10,171	13,443	14,443	14,443	14,443
- GST appropriations	220,523	238,165	257,218	277,796	290,481
Cash to the OPA for:					
- GST appropriations	(220,523)	(238,165)	(257,218)	(277,796)	(290,481)
Cash at end of reporting period	247,352	247,352	247,352	247,352	247,352

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

Table 3.10: Schedule of administered capital budget statement (for the period ended 30 June)

This section is not applicable to the NBA.

Table 3.11: Statement of administered 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	-	668	16,112	16,780
Gross book value - RoU	-	-	-	-
Accumulated depreciation/ amortisation and impairment	-	-	-	-
Accumulated depreciation/amortisation and impairment - RoU	-	(591)	(14,542)	(15,133)
Opening net book balance	-	77	1,570	1,647
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	76	2,106	2,182
Total additions	-	76	2,106	2,182
Other movements				
Depreciation/amortisation expense	-	(76)	(2,106)	(2,182)
Depreciation/amortisation expense - RoU	-	-	-	-
Total other movements	-	(76)	(2,106)	(2,182)
As at 30 June 2026				
Gross book value	-	744	18,218	18,962
Gross book value - RoU	-	-	-	-
Accumulated depreciation/ amortisation and impairment	-	(76)	(2,106)	(2,182)
Accumulated depreciation/amortisation and impairment - RoU	-	(591)	(14,542)	(15,133)
Closing net book balance	-	77	1,570	1,647

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

