

# **NDIS Quality and Safeguards Commission**

## **Entity resources and planned performance**



# NDIS Quality and Safeguards Commission

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# NDIS Quality and Safeguards Commission

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The NDIS Quality and Safeguards Commission (NDIS Commission) is the national regulator of the NDIS market.

Alongside its enduring commitment to the Commissioner’s Core Functions outlined in the *National Disability Insurance Scheme Act 2013* (NDIS Act), the NDIS Commission’s purpose is to uphold the rights of NDIS participants, to elevate quality and safety of NDIS supports and enable consumer independence. The NDIS Commission does this by embedding human rights principles in all of its activities and setting clear standards for delivering high-quality outcomes for NDIS participants.

The NDIS Commission’s priorities and direction, informed by the changing NDIS landscape and the Commission’s continued maturing as a regulator, include a focus on safety, quality and the reduction of fraud to safeguard the integrity and sustainability of the Scheme:

1. Being a formidable regulator by enhancing its statutory powers and the way it operates – holding providers and workers to account for quality and safety and using the full range of regulatory powers to prevent harm, enforce standards, and lift sector performance.
2. Focusing on human rights as the foundation of its regulatory approach – the NDIS Commission is committed to ensuring people with disability can access safe, high-quality services that promote dignity and inclusion.
3. Delivering a sustainable future for the NDIS by ensuring the NDIS market is equitable, sustainable and participant focused – the NDIS Commission is committed to ensuring the NDIS delivers fair, high-quality supports through a capable market shaped by the Commission’s regulatory influence and partnerships across the ecosystem.

Taking a more systemic, risk-responsive regulatory approach that will yield a greater impact on quality and safety in the sector, the NDIS Commission will continue to implement:

- a. the Risk-Based Regulation Prioritisation Model (RRPM), allowing the identification and prioritisation of risk areas across all NDIS Commission functions; and
- b. the Data and Regulatory Transformation (DART) Program, delivering proactive, risk-based regulatory capabilities, transforming the NDIS Commission’s systems, and uplifting sector capability and reducing regulatory burden.

The NDIS Commission is committed to protecting the rights of people with disability and fostering a market that supports innovation, resilience and high-quality supports and services.

## 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: NDIS Commission resource statement – Budget estimates for 2026–27 as at Budget May 2026**

	2025–26 Estimated actual \$'000	2026–27 Estimate \$'000
<b>DEPARTMENTAL</b>		
Annual appropriations - ordinary annual services <sup>(a)</sup>		
Prior year appropriation available	53,445	46,945
Departmental appropriation <sup>(b)</sup>	176,892	210,419
s74 retained revenue receipts <sup>(c)</sup>	-	-
Departmental Capital Budget <sup>(d)</sup>	552	1,245
Annual appropriations - other services - non-operating <sup>(e)</sup>		
Prior year appropriation available	16,218	16,218
Equity injection <sup>(f)</sup>	25,062	21,056
<b>Total departmental annual appropriations</b>	<b>218,724</b>	<b>248,938</b>
<b>Total departmental resourcing</b>	<b>272,169</b>	<b>295,883</b>
<b>ADMINISTERED</b>		
Annual appropriations - ordinary annual services <sup>(a)</sup>		
Prior year appropriation available	4,995	-
Outcome 1	5,082	-
Annual appropriations - other services - non-operating <sup>(e)</sup>		
Administered assets and liabilities	-	-
<b>Total administered annual appropriations</b>	<b>5,082</b>	<b>-</b>
<b>Total administered resourcing</b>	<b>10,077</b>	<b>-</b>
<b>Total resourcing for NDISQSC</b>	<b>282,246</b>	<b>295,883</b>
	<b>2025–26</b>	<b>2026–27</b>
<b>Average staffing level (number)</b>	<b>892</b>	<b>1,083</b>

All figures are GST exclusive.

- (a) Appropriation Bill (No. 1) 2026–2027.
- (b) Excludes departmental capital budget (DCB).
- (c) Estimated external revenue receipts under section 74 (s74) of the *Public Governance, Performance and Accountability Act* (PGPA Act).
- (d) Departmental capital budgets and administered payments to other jurisdictions are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.
- (e) Appropriation receipts from the Department of Health, Disability and Ageing.
- (f) Appropriation Bill (No. 2) 2026–2027.

### 1.3 Budget measures

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

**Table 1.2: NDIS Commission 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
<b>Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses - one year extension <sup>(a)</sup></b>					
National Disability Insurance Scheme Quality and Safeguards Commission					
Departmental payments	1.2	-	-	-	(6,441)
<b>Total payments</b>		-	-	-	<b>(6,441)</b>
<b>Securing the National Disability Insurance Scheme for Future Generations <sup>(a)</sup></b>					
National Disability Insurance Scheme Quality and Safeguards Commission					
Administered payments	1.1	-	(5,225)	(5,321)	(5,768)
Departmental payments	1.2	-	45,654	50,568	53,953
Departmental capital payments	1.2	-	682	-	-
<b>Total payments</b>		-	<b>41,111</b>	<b>45,247</b>	<b>47,401</b>
<i>Related receipts</i>		-	-	7,591	10,503

<sup>(a)</sup> NDIS Commission is not the lead entity for this measure. NDIS Commission 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 and Annual Performance Statements for NDIS Commission can be found at: [www.ndiscommission.gov.au](http://www.ndiscommission.gov.au)

### 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1**

Promote the delivery of quality supports and services to people with disability under the NDIS and other prescribed supports and services, including through nationally consistent and responsive regulation, policy development, advice and education.

#### Programs contributing to Outcome 1

**Program 1.1: Support for National Disability Insurance Scheme providers in relation to registration**

**Program 1.2: Program Support for the NDIS Quality and Safeguards Commission**

## Linked Programs

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>National Disability Insurance Agency</b>
<b>Program 1.1: Reasonable and Necessary Supports for Participants</b>
<b>Department of Health, Disability and Ageing</b>
<b>Program 4.2: National Disability Insurance Scheme</b>
<b>Contribution to Outcome 1 made by linked programs</b>
The linked programs provide for the delivery of the NDIS.

### 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:** Promote the delivery of quality supports and services to people with disability under the NDIS and other prescribed supports and services, including through nationally consistent and responsive regulation, policy development, advice and education.

	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: Support for National Disability Insurance Scheme providers in relation to registration</b>					
Administered expenses					
Ordinary annual services <sup>(a)</sup>	5,082	-	-	-	-
<b>Administered total</b>	<b>5,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Program 1.2 – Program support for NDIS Quality and Safeguards Commission</b>					
Departmental expenses					
Departmental appropriation <sup>(b)</sup>	177,997	208,356	150,976	158,476	161,490
Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	14,462	16,981	16,338	15,814	11,807
<b>Departmental total</b>	<b>192,459</b>	<b>225,337</b>	<b>167,314</b>	<b>174,290</b>	<b>173,297</b>
<b>Total expenses for Outcome 1</b>	<b>197,541</b>	<b>225,337</b>	<b>167,314</b>	<b>174,290</b>	<b>173,297</b>

	2025–26	2026–27
<b>Average staffing level (number)</b>	892	1,083

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

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

<sup>(c)</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>		
Promote the delivery of quality supports and services to people with disability under the NDIS and other prescribed supports and services, including through nationally consistent and responsive regulation, policy development, advice and education.		
<b>Program 1.1: Support for National Disability Insurance Scheme providers in relation to registration</b>		
Support for NDIS providers with the costs of obtaining registration and to support the provision of education and training for providers, workers and auditors.		
<b>Key Activity</b>	Provide support to providers, workers and auditors in relation to the registration process, via administration of the NDIS Commission grants program and management of its deliverables.	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2025–26	1 - The NDIS Commission Grants Program creates resources and opportunities that enhance providers', workers' and auditors' registration and training capability.	<b>Target 1.1:</b> Awarding of grant funding to suitable organisations to support capability building of providers and workers.  <b>The target is at risk.</b> Expenditure of the \$2.3 million of grant funding remains subject to Government approval of policy authority.
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2026–27	The NDIS Commission Grants Program creates resources and opportunities that enhance providers', workers' and auditors' registration and training capability.	Awarding of grant funding to suitable organisations to support capability building of providers and workers.
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		

<b>Program 1.2: Program Support for the NDIS Quality and Safeguards Commission</b>		
To provide departmental funding for the annual operating costs of the NDIS Commission to enable the NDIS Commission to achieve its outcomes.		
<b>Key Activity</b>	Complaints and reportable incidents management, communications and engagement with stakeholders, behaviour support leadership, registration of NDIS service providers, management of worker screening processes, compliance operations, intra-agency operational, legal, policy and administrative support.	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2025–26	<b>2</b> - The NDIS Commission uses the full range of compliance and enforcement levers available to influence an uplift in quality and safeguarding of NDIS supports and services.	<b>Target 2.1:</b> 20% increase in the use of statutory enforcement tools (infringement notices, civil penalty proceedings, injunctions, compliance notices, enforceable undertaking, banning orders) for detected non-compliance.  <b>This target has been achieved.</b> The year-to-date result for the use of statutory tools was 945, significantly exceeding the annual target of 388.
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2026–27	The NDIS Commission uses the full range of compliance and enforcement levers available to influence an uplift in quality and safeguarding of NDIS supports and services.	20% increase (from FY 2023–24) in the use of regulatory enforcement tools for detected non-compliance.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.2: Program Support for the NDIS Quality and Safeguards Commission		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	<b>3</b> - Reduce the risk of harm to participants and lift the quality of service through guidance materials for provider and workers.	<p><b>Target 3.1:</b> The proportion of providers and workers that say NDIS Commission information and resources increases their understanding of how to meet their obligations in providing quality and safe supports to people with disability remains at least 95%.</p> <p><b>This target is on track.</b> Activities to support improved provider and worker understanding have met all milestones. The outcome of these activities cannot be measured until the completion of the annual stakeholder survey.</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Reduce the risk of harm to participants and lift the quality of service through guidance materials for provider and workers.	95% of providers and workers report NDIS Commission information and resources increases their understanding of how to meet their obligations in providing quality and safe supports to people with disability.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.2: Program Support for the NDIS Quality and Safeguards Commission		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	<b>4</b> - The use of restrictive practices is reduced and eliminated through increased provider compliance in relation to unauthorised restrictive practices (URPs), quality of behaviour support plans (BSPs) and BSP implementation.	<p><b>Target 4.1:</b> 4% increase, on previous financial year (FY) result, in the proportion of participants with a BSP lodged within 60 days of a URP notification.</p> <p><b>This target is at risk.</b> Thematic interventions to accelerate these outcomes began late in Quarter 2. Their full impact will not be known until the end of the cycle.</p> <p><b>Target 4.2:</b> 4% increase of the proportion of participants who have had one or more restrictive practices removed from their BSP compared to their previous BSP.</p> <p><b>This target is at risk.</b> Thematic interventions to accelerate these outcomes began late in Quarter 2. Their full impact will not be known until the end of the cycle.</p> <p><b>Target 4.3:</b> 4% decrease, on previous FY result, in the number of participants that are subject to URPs for more than 90 days.</p> <p><b>This target is at risk.</b> Thematic interventions to accelerate these outcomes began late in Quarter 2. Their full impact will not be known until the end of the cycle.</p> <p><b>Target 4.4:</b> The mean BSP-QEII score on a random sample of BSPs is 15 or higher.</p> <p><b>This target is on track.</b> Training, sampling and commencement of the BSP reviews are all on track.</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	The use of restrictive practices is reduced and eliminated through increased provider compliance in relation to unauthorised restrictive practices (URPs), quality of behaviour support plans (BSPs) and BSP implementation.	<p>Increase in the proportion of participants with a BSP lodged within 60 days of a URP notification.</p> <p>Increase in the proportion of participants that experience a reduction in restrictive practices across 2 or more BSPs.</p> <p>Decrease in the number of participants that are subject to URPs for more than 90 days.</p> <p>Increase the quality of BSPs.</p>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.2: Program Support for the NDIS Quality and Safeguards Commission		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	<b>5</b> - The NDIS Commission supports a thriving, diverse, registered NDIS market of providers who provide quality and safe NDIS supports and services.	<p><b>Target 5.1:</b> 10% of applications received in a year resulting in a refusal.</p> <p><b>This target is at risk.</b> The proportion of applications resulting in refusal is below the annual target. This reflects improved front-end controls that have reduced incomplete and duplicate applications, as well as lower overall application volumes.</p> <p><b>Target 5.2:</b> 85% of applications determined within 12 months of a valid application received.</p> <p><b>This target is on track.</b> Currently tracking at 90%.</p> <p><b>Target 5.3:</b> 20% increase in the number of revocations of registrations per year, compared to the previous FY result.</p> <p><b>This target is at risk.</b> Revocation activity is below the annual target, reflecting the complexity and time required to progress regulatory actions while ensuring procedural fairness.</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	The NDIS Commission supports a thriving, diverse, registered NDIS market of providers who provide quality and safe NDIS supports and services.	85% of valid applications received determined within a 12-month period.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.2: Program Support for the NDIS Quality and Safeguards Commission		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	<b>6</b> - People with disability know their rights and trust us to support them and their carers and advocates to make complaints, and report violence, abuse, neglect and risk of harm.	<p><b>Target 6.1:</b> Awareness of the NDIS Commission's role and functions increases by 2% year-on-year.</p> <p><b>This target is on track.</b> All milestones for supported awareness-building through communications planning, stakeholder engagement activities, and preparation for survey-based measurement were reached. The outcome of these activities cannot be measured until the completion of the annual stakeholder survey.</p> <p><b>Target 6.2:</b> Trust in the Commission increases by 2% year-on-year.</p> <p><b>This target is on track.</b> All milestones for supported trust-building through structured engagement, regulatory communications and preparation for survey-based measurement were reached. The outcome of these activities cannot be measured until the completion of the annual stakeholder survey.</p> <p><b>Target 6.3:</b> 70% of priority-driven assessments for all complaints and reportable incidents are completed within 90 days.</p> <p><b>This target is on track.</b> Metrics relating to the Regulatory Risk Prioritisation Model continue to be developed and refined to establish baseline assessment.</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	People with disability know their rights and trust us to support them and their carers and advocates to make complaints, and report violence, abuse, neglect and risk of harm.	<p>Awareness of the NDIS Commission's role and functions increases year-on-year.</p> <p>Trust in the NDIS Commission increases year-on-year.</p> <p>70% of priority-driven assessments for all complaints and reportable incidents are completed within 90 days.<sup>1</sup></p>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

<sup>1</sup> The NDIS Commission is reviewing this target for 2026–27. Any changes will be published in the Corporate Plan 2026–27.

Program 1.2: Program Support for the NDIS Quality and Safeguards Commission		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	7 - Providers and workers have an increased understanding of what quality and safety means to NDIS participants and understand the rights of people with disability as consumers.	<p><b>Target 7.1:</b> More than 95% of respondents completing NDIS Commission modules report an increased understanding of what quality and safety means.</p> <p><b>This target is on track.</b> All milestones had been achieved to support improved provider and worker understanding of quality, safety and consumer rights through continued development of education and learning products, including Code of Conduct resources designed to support engagement and learning. The outcome of these activities cannot be measured until the completion of the annual stakeholder survey.</p> <p><b>Target 7.2:</b> More than 95% of respondents completing NDIS Commission modules report an increased understanding of the rights of people with disability as consumers.</p> <p><b>This target is on track.</b> All milestones had been achieved to support improved provider and worker understanding of quality, safety and consumer rights through continued development of education and learning products, including Code of Conduct resources designed to support engagement and learning. The outcome of these activities cannot be measured until the completion of the annual stakeholder survey.</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Providers and workers have an increased understanding of what quality and safety means to NDIS participants and understand the rights of people with disability as consumers.	<p>95% of respondents completing NDIS Commission modules report an increased understanding of what quality and safety mean.</p> <p>95% of respondents completing NDIS Commission modules report an increased understanding of the rights of people with disabilities as consumers.</p>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.2 resulting from 2026–27 Budget Measures: Nil		

## 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 NDIS Commission.

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

##### Departmental resources

###### Comprehensive income statement

Revenue from government in 2026–27 is \$210.4 million, which is \$33.5 million higher than available in 2025–26, largely due to increased appropriation for NDIS Commission elements of the *Securing the National Disability Insurance Scheme for Future Generations* measure, including resourcing for the Mandatory Registration of NDIS Providers delivering high-risk supports.

###### Balance sheet

Total assets are budgeted to be \$106.0 million in 2026–27 compared to \$101.0 million in 2025–26. This increase primarily reflects an increase in capitalisation of assets under the DART program. This increase was partially offset by a reduction in land and buildings.

Total liabilities for 2026–27 are budgeted to be \$36.9 million, primarily for employee leave provisions and supplier payables.

###### Statement of changes in equity

Movements in equity since the 2025–26 Budget relates to the investment in capital of \$22.3 million primarily through contributed equity for the *Data and Regulatory Transformation* project.

##### Administered resources

###### Income and expenses

Administered funding in 2026–27 will reduce to zero as no new grants will be funded under the *Support to NDIS Providers Grants Program*; the NDIS Commission will continue to administer existing grants until expiry.

### 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	101,860	144,947	96,903	101,002	103,431
Supplier expenses	76,086	63,381	54,061	57,472	58,059
Depreciation and amortisation	14,462	16,981	16,338	15,814	11,807
Payments for service delivery	51	28	12	2	-
<b>Total expenses</b>	<b>192,459</b>	<b>225,337</b>	<b>167,314</b>	<b>174,290</b>	<b>173,297</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Other revenue	-	-	7,591	8,996	10,503
<b>Total revenue</b>	<b>-</b>	<b>-</b>	<b>7,591</b>	<b>8,996</b>	<b>10,503</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>-</b>	<b>-</b>	<b>7,591</b>	<b>8,996</b>	<b>10,503</b>
<b>Net cost of (contribution by) services</b>	<b>192,459</b>	<b>225,337</b>	<b>159,723</b>	<b>165,294</b>	<b>162,794</b>
Revenue from Government	176,892	210,419	144,839	150,073	150,987
<b>Surplus (deficit)</b>	<b>(15,567)</b>	<b>(14,918)</b>	<b>(14,884)</b>	<b>(15,221)</b>	<b>(11,807)</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(15,567)</b>	<b>(14,918)</b>	<b>(14,884)</b>	<b>(15,221)</b>	<b>(11,807)</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 attributable to the Australian Government</b>	<b>(15,567)</b>	<b>(14,918)</b>	<b>(14,884)</b>	<b>(15,221)</b>	<b>(11,807)</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>(15,567)</b>	<b>(14,918)</b>	<b>(14,884)</b>	<b>(15,221)</b>	<b>(11,807)</b>
plus: non-appropriated expenses depreciation/amortisation expenses <sup>(a)</sup>	11,266	15,464	15,406	15,409	11,791
plus: depreciation/amortisation expenses for RoU assets <sup>(b)</sup>	3,196	1,517	932	405	804
less: lease principal repayments <sup>(b)</sup>	(3,895)	(2,063)	(1,454)	(593)	(788)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>(5,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

- <sup>(a)</sup> From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- <sup>(b)</sup> Applies to leases under AASB 16 Leases.

**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	1,218	1,218	1,218	1,218	1,218
Receivables	62,858	62,858	62,858	62,858	51,927
<b>Total financial assets</b>	<b>64,076</b>	<b>64,076</b>	<b>64,076</b>	<b>64,076</b>	<b>53,145</b>
<b>Non-financial assets</b>					
Land and buildings	11,495	8,316	6,384	4,979	3,963
Property, plant and equipment	20,570	28,387	14,556	731	731
Intangibles	3,570	4,252	4,252	4,252	4,252
Other	1,244	1,244	1,244	1,244	1,244
<b>Total non-financial assets</b>	<b>36,879</b>	<b>42,199</b>	<b>26,436</b>	<b>11,206</b>	<b>10,190</b>
<b>Total assets</b>	<b>100,955</b>	<b>106,275</b>	<b>90,512</b>	<b>75,282</b>	<b>63,335</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	5,477	5,477	5,477	5,477	4,746
Employees	3,801	3,801	3,801	3,801	3,801
<b>Total payables</b>	<b>9,278</b>	<b>9,278</b>	<b>9,278</b>	<b>9,278</b>	<b>8,547</b>
<b>Interest bearing liabilities</b>					
Leases	7,640	5,577	4,123	3,530	3,530
<b>Total interest bearing liabilities</b>	<b>7,640</b>	<b>5,577</b>	<b>4,123</b>	<b>3,530</b>	<b>3,530</b>
<b>Provisions</b>					
Employees	20,222	20,222	20,222	20,222	20,222
Other provisions	1,817	1,817	1,817	1,817	1,817
<b>Total provisions</b>	<b>22,039</b>	<b>22,039</b>	<b>22,039</b>	<b>22,039</b>	<b>22,039</b>
<b>Total liabilities</b>	<b>38,957</b>	<b>36,894</b>	<b>35,440</b>	<b>34,847</b>	<b>34,116</b>
<b>Net Assets</b>	<b>61,998</b>	<b>69,381</b>	<b>55,072</b>	<b>40,435</b>	<b>29,219</b>
<b>EQUITY*</b>					
Contributed equity	69,552	91,853	92,428	93,012	93,603
Reserves	2,300	2,300	2,300	2,300	2,300
Retained surpluses or (accumulated deficits)	(9,854)	(24,772)	(39,656)	(54,877)	(66,684)
<b>Total equity</b>	<b>61,998</b>	<b>69,381</b>	<b>55,072</b>	<b>40,435</b>	<b>29,219</b>

Prepared on Australian Accounting Standards basis.

\*Equity is the residual interest in assets after the deduction of liabilities.

**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	(9,854)	2,300	69,552	<b>61,998</b>
Surplus (deficit) for the period	(14,918)	-	-	<b>(14,918)</b>
Capital budget - Bill 1 (DCB)	-	-	22,301	<b>22,301</b>
Equity injections - Bill 2	-	-	-	-
<b>Estimated closing balance as at 30 June 2027</b>	<b>(24,772)</b>	<b>2,300</b>	<b>91,853</b>	<b>69,381</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>					
Appropriations	181,892	210,419	144,839	150,073	150,987
Good and services	-	-	7,591	8,996	10,503
Net GST received	-	-	-	-	-
<b>Total cash received</b>	<b>181,892</b>	<b>210,419</b>	<b>152,430</b>	<b>159,069</b>	<b>161,490</b>
<b>Cash used</b>					
Employees	101,860	144,947	96,903	101,002	103,431
Suppliers	76,086	63,381	54,061	57,472	57,271
Interest payments on lease liability	51	28	12	2	-
Section 74 receipts transferred to OPA	-	-	-	-	-
<b>Total cash used</b>	<b>177,997</b>	<b>208,356</b>	<b>150,976</b>	<b>158,476</b>	<b>160,702</b>
<b>Net cash from (or used by) operating activities</b>	<b>3,895</b>	<b>2,063</b>	<b>1,454</b>	<b>593</b>	<b>788</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Other cash received	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	25,614	22,301	575	584	591
<b>Total cash used</b>	<b>25,614</b>	<b>22,301</b>	<b>575</b>	<b>584</b>	<b>591</b>
<b>Net cash from (or used by) investing activities</b>	<b>(25,614)</b>	<b>(22,301)</b>	<b>(575)</b>	<b>(584)</b>	<b>(591)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital budget - Bill 1 (DCB)	25,614	22,301	575	584	591
Cash received due to restructure	1,733	-	-	-	-
<b>Total cash received</b>	<b>27,347</b>	<b>22,301</b>	<b>575</b>	<b>584</b>	<b>591</b>
<b>Cash used</b>					
Lease principal repayments	3,895	2,063	1,454	593	788
Cash transferred due to restructure	1,733	-	-	-	-
<b>Total cash used</b>	<b>5,628</b>	<b>2,063</b>	<b>1,454</b>	<b>593</b>	<b>788</b>
<b>Net cash from (or used by) financing activities</b>	<b>21,719</b>	<b>20,238</b>	<b>(879)</b>	<b>(9)</b>	<b>(197)</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	1,218	1,218	1,218	1,218	1,218
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,218</b>	<b>1,218</b>	<b>1,218</b>	<b>1,218</b>	<b>1,218</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)	552	1,245	575	584	591
Equity injections - Bill 2	25,062	21,056	-	-	-
<b>Total capital appropriations</b>	<b>25,614</b>	<b>22,301</b>	<b>575</b>	<b>584</b>	<b>591</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	25,614	22,301	575	584	591
Other Items	-	-	-	-	-
<b>Total items</b>	<b>25,614</b>	<b>22,301</b>	<b>575</b>	<b>584</b>	<b>591</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations - equity injection <sup>(a)</sup>	25,613	22,300	574	583	590
Funded by capital appropriation - DCB <sup>(b)</sup>	-	-	-	-	-
Funded internally from departmental resources	-	-	-	-	-
<b>Total acquisitions of non-financial assets</b>	<b>25,613</b>	<b>22,300</b>	<b>574</b>	<b>583</b>	<b>590</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	25,614	22,301	575	584	591
<b>Total cash used to acquire assets</b>	<b>25,614</b>	<b>22,301</b>	<b>575</b>	<b>584</b>	<b>591</b>

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

<sup>(b)</sup> Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

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

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2026</b>				
Gross book value	6,554	30,163	3,792	<b>40,509</b>
Gross book value - RoU	26,093	234	-	<b>26,327</b>
Accumulated depreciation/ amortisation and impairment	(1,718)	(9,669)	(222)	<b>(11,609)</b>
Accumulated depreciation/ amortisation and impairment - RoU	(19,434)	(158)	-	<b>(19,592)</b>
<b>Opening net book balance</b>	<b>11,495</b>	<b>20,570</b>	<b>3,570</b>	<b>35,635</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity	-	21,056	-	<b>21,056</b>
By purchase - appropriation ordinary annual services		563	682	<b>1,245</b>
By purchase - RoU	-	-	-	-
<b>Total additions</b>	<b>-</b>	<b>21,619</b>	<b>682</b>	<b>22,301</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(1,662)	(13,802)	-	<b>(15,464)</b>
Depreciation/amortisation expense - RoU	(1,517)	-	-	<b>(1,517)</b>
<b>Total other movements</b>	<b>(3,179)</b>	<b>(13,802)</b>	<b>-</b>	<b>(16,981)</b>
<b>As at 30 June 2027</b>				
Gross book value	6,554	51,782	4,474	<b>62,810</b>
Gross book value - RoU	26,093	234	-	<b>26,327</b>
Accumulated depreciation/ amortisation and impairment	(3,380)	(23,471)	(222)	<b>(27,073)</b>
Accumulated depreciation/ amortisation and impairment - RoU	(20,951)	(158)	-	<b>(21,109)</b>
<b>Closing net book balance</b>	<b>8,316</b>	<b>28,387</b>	<b>4,252</b>	<b>40,955</b>

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
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Grants	5,082	-	-	-	-
<b>Total expenses administered on behalf of Government</b>	<b>5,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Non-taxation</b>					
Fines and penalties	-	-	-	-	-
Grant recoveries	-	-	-	-	-
<b>Total non-taxation revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total revenues administered on behalf of Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income administered on behalf of Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**Table 3.8: Schedule of budgeted administered cash flow (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>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	-	-	-	-	-
Receivables	1,596	1,596	1,596	1,596	1,596
<b>Total financial assets</b>	<b>1,596</b>	<b>1,596</b>	<b>1,596</b>	<b>1,596</b>	<b>1,596</b>
<b>Non-financial assets</b>					
Other	-	-	-	-	-
<b>Total non-financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total assets administered on behalf of Government</b>	<b>1,596</b>	<b>1,596</b>	<b>1,596</b>	<b>1,596</b>	<b>1,596</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Payables</b>					
Suppliers	-	-	-	-	-
Other	-	-	-	-	-
<b>Total payables</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities administered on behalf of Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Grant recoveries	-	-	-	-	-
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Grant payments	5,082	-	-	-	-
<b>Total cash used</b>	<b>5,082</b>	-	-	-	-
<b>Net cash from (or used by) operating activities</b>	<b>(5,082)</b>	-	-	-	-
<b>Net increase (or decrease) in cash held</b>	<b>(5,082)</b>	-	-	-	-
Cash at beginning of reporting period	-	-	-	-	-
Cash from the OPA for:					
- appropriations	5,082	-	-	-	-
- GST appropriations	-	-	-	-	-
Cash to the OPA for:					
- appropriations	-	-	-	-	-
- return of GST	-	-	-	-	-
<b>Cash at end of reporting period</b>	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

