

# **National Health Funding Body**

## **Entity resources and planned performance**



# National Health Funding Body

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# National Health Funding Body

## Section 1: Entity overview and resources

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

The National Health Funding Body (NHFB) is responsible for improving transparency in public hospital funding in Australia. The NHFB's primary functions are to assist the Administrator of the National Health Funding Pool (the Administrator) in:

- calculating and advising the Commonwealth Treasurer of the Commonwealth's contribution to public hospital funding in each state and territory
- reconciling estimated and actual public hospital services, and adjusting Commonwealth payments
- undertaking funding integrity analysis to identify public hospital services that potentially received funding through other Commonwealth programs
- monitoring payments of Commonwealth, state and territory public hospital funding into the National Health Funding Pool (the Pool)
- making payments from the Pool to each Local Hospital Network
- reporting publicly on funding, payments and services
- developing and providing rolling three year data plans to the Commonwealth, states and territories
- supporting additional funding streams to be transacted through the Pool.

The Administrator and the NHFB were established through the National Health Reform Agreement (NHRA) of August 2011.

The Administrator is independent of Commonwealth, state and territory governments. The functions of the Administrator are set out in the *National Health Reform Act 2011* and common provisions in relevant state and territory legislation. The NHFB is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

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<sup>1</sup> For more information about the strategic direction of the NHFB, refer to the current Corporate Plan, available at: [www.publichospitalfunding.gov.au/publications](http://www.publichospitalfunding.gov.au/publications)

## 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: NHFB 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	3,195	3,195
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Departmental appropriation	6,831	8,671
s74 retained revenue receipts <sup>(b)</sup>	-	-
Departmental Capital Budget <sup>(c)</sup>	1,797	150
Other services <sup>(d)</sup>		
Equity injection	-	-
<b>Total departmental annual appropriations</b>	<b>8,628</b>	<b>8,821</b>
<b>Total departmental resourcing</b>	<b>11,823</b>	<b>12,016</b>
<b>Total resourcing for NHFB</b>	<b>11,823</b>	<b>12,016</b>
	<b>2025–26</b>	<b>2026–27</b>
<b>Average staffing level (number)</b>	<b>28</b>	<b>37</b>

All figures are GST exclusive.

Prepared on resourcing (i.e. appropriation available) basis.

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

<sup>(b)</sup> Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

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

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

### 1.3 Budget measures

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

**Table 1.2: NHFB 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>National Health Reform Agreement – hospital funding and Commonwealth investment in the public hospital system<sup>(a)</sup></b>					
National Health Funding Body					
Departmental payments	1.1	-	1,830	1,563	840
Departmental capital payments	1.1	-	150	-	-
<b>Total payments</b>		<b>-</b>	<b>1,980</b>	<b>1,563</b>	<b>840</b>
<b>Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses - one year extension<sup>(a)</sup></b>					
National Health Funding Body					
Departmental payments	1.1	-	-	-	(244)
<b>Total payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(244)</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> The NHFB is not the lead entity for this measure. NHFB impacts only are shown in this table.

## Section 2: Outcomes and planned performance

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

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

### Note:

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

The most recent Corporate Plan for the NHFB can be found at [www.publichospitalfunding.gov.au/publications/national-health-funding-body-corporate-plan-2025-26](http://www.publichospitalfunding.gov.au/publications/national-health-funding-body-corporate-plan-2025-26)

The most recent Annual Performance Statements can be found at: [www.publichospitalfunding.gov.au/publications/national-health-funding-body-annual-report-2024-25](http://www.publichospitalfunding.gov.au/publications/national-health-funding-body-annual-report-2024-25)

### 2.1 Budgeted expenses and performance for Outcome 1

#### Outcome 1

Improve transparency of public hospital funding in Australia by supporting the obligations and responsibilities of the Administrator of the National Health Funding Pool through best practice administration of public hospital funding.

#### Program contributing to Outcome 1

##### Program 1.1: National Health Funding Pool Administration

**Linked Programs**

<b>Other Commonwealth entities that contribute to Outcome 1</b>
<b>Australian Commission on Safety and Quality in Health Care (ACSQHC)<sup>2</sup></b>
<p><b>Program 1.1: Safety and Quality in Health Care</b></p> <p>ACSQHC works with other national bodies on a range of National Health Reform Agreement-related activities, leading and coordinating key improvements in safety and quality in healthcare across Australia. This work includes developing national safety and quality standards that the NHFB uses to calculate Commonwealth funding for public hospital services.</p>
<b>Australian Institute of Health and Welfare (AIHW)<sup>3</sup></b>
<p><b>Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community</b></p> <p>AIHW works with other national bodies on a range of National Health Reform Agreement-related activities, including hospital performance reporting and funding. This includes assisting and working with the NHFB and the Administrator to ensure an accurate and consistent approach to the provision of transparent information on Commonwealth, state and territory funding of the health system.</p>
<b>Department of Health, Disability and Ageing</b>
<p><b>Program 1.1: Health Research, Coordination and Access</b></p> <p><b>Program 2.6: Health Benefit Compliance</b></p> <p>The Department of Health, Disability and Ageing has policy responsibility for public and private hospital services, including the Commonwealth Government funding contribution for public hospital services. This includes policy responsibility for the Administrator and the NHFB.</p> <p>The Department of Health, Disability and Ageing has lead responsibility for the integrity of health benefits claims and associated compliance activities. The Administrator and the NHFB will work with the Commonwealth, states and territories on data matching and the identification of potential duplicate payments through other Commonwealth-funded programs to ensure the same public hospital service is not funded twice.</p>
<b>Department of the Treasury (Treasury)</b>
<p><b>Program 1.4b: Assistance to the States for Healthcare Services</b></p> <p>Treasury, on behalf of the Government, provides financial assistance to the states and territories to be spent in the delivery of health care services. Payments are transferred on the dates specified in the Intergovernmental Agreement on Federal Financial Relations.</p>

<sup>2</sup> Refer to the ACSQHC chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity.

<sup>3</sup> Refer to the AIHW chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity.

**Independent Health and Aged Care Pricing Authority (IHACPA)<sup>4</sup>****Program 1.1: Development of Pricing Advice and Annual Determinations**

IHACPA determines the National Efficient Price (NEP), the price applied to activity-based funded hospital services, and the National Efficient Cost (NEC), the price applied to block-funded hospital services. The NEP and the NEC serve as major determinants of the level of Commonwealth Government funding for public hospital services calculated by the Administrator.

*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:** Improve transparency of public hospital funding in Australia by supporting the obligations and responsibilities of the Administrator of the National Health Funding Pool through best practice administration of public hospital funding.

	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: National Health Funding Pool Administration</b>					
Departmental expenses					
Departmental appropriation <sup>(a)</sup>	6,448	8,288	8,045	7,299	7,355
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	616	781	781	781	781
Operating deficit (surplus)	210	-	-	-	-
<b>Total for Program 1.1</b>	<b>7,274</b>	<b>9,069</b>	<b>8,826</b>	<b>8,080</b>	<b>8,136</b>
<b>Total expenses for Outcome 1</b>	<b>7,274</b>	<b>9,069</b>	<b>8,826</b>	<b>8,080</b>	<b>8,136</b>
	2025–26	2026–27			
<b>Average staffing level (number)</b>	28	37			

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

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

<sup>4</sup> Refer to the IHACPA chapter in these PB Statements for further information on the work of this entity.

## 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><b>Outcome 1</b>                  Improve transparency of public hospital funding in Australia by supporting the obligations and responsibilities of the Administrator of the National Health Funding Pool through best practice administration of public hospital funding.</p>	
<p><b>Program 1.1: National Health Funding Pool Administration</b>                  The NHFB supports the Administrator of the National Health Funding Pool (the Administrator) in paying and reporting Commonwealth, state and territory funding for public hospital services – responsible for \$64 billion<sup>5</sup> a year. The NHFB ensures payments from the National Health Funding Pool are made in accordance with directions from the responsible state or territory minister, and are in line with the NHRA and the Addendum to the NHRA.</p>	
<p><b>Key Activities</b></p>	<ol style="list-style-type: none"> <li>1. Accurate and timely calculation of Commonwealth funding contributions                         <ul style="list-style-type: none"> <li>- the Treasurer of the Commonwealth is advised by the Administrator in a timely manner</li> <li>- Commonwealth funding calculations are accurate</li> <li>- funding entitlements reconcile to actual services delivered</li> <li>- public hospital services are funded through the appropriate Commonwealth program.</li> </ul> </li> <li>2. Best practice financial administration of the National Health Funding Pool                         <ul style="list-style-type: none"> <li>- payments to each Local Hospital Network (LHN) accord with directions from responsible State and Territory Ministers and align with Service Agreements</li> <li>- maintain the integrity of the Payments System in accordance with policies and procedures.</li> </ul> </li> <li>3. Effective reporting of public hospital funding                         <ul style="list-style-type: none"> <li>- ministers receive required information in a timely manner</li> <li>- monthly and annual reporting of funding, payments and services</li> <li>- quarterly and annual reporting of Commonwealth, State and Territory compliance with the Administrator’s Data Plan.</li> </ul> </li> </ol>

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<sup>5</sup> National Health Funding Body Annual Report 2024–25.

<b>Program 1.1: National Health Funding Pool Administration</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2025–26	Accurate and timely calculation of Commonwealth funding contributions.	<p><b>Target:</b> Accurate payment advice is provided to the Commonwealth Treasurer in line with the NHRA and supporting policies.</p> <p><b>Expected Performance Results:</b> Accurate payment advice was provided to the Commonwealth Treasurer in line with the NHRA and supporting policies.</p> <p><b>Target: On track</b></p>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2026–27	Accurate and timely calculation of Commonwealth funding contributions.	Accurate payment advice is provided to the Commonwealth Treasurer in line with the NHRA and supporting policies.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

<b>Program 1.1: National Health Funding Pool Administration</b>		
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2025–26	Best practice financial administration of the National Health Funding Pool.	<p><b>Target:</b> All payments to each Local Hospital Network are made in alignment with directions from responsible state and territory ministers.</p> <p><b>Expected Performance Results:</b> All payments to each Local Hospital Network were made in alignment with directions from responsible state and territory ministers.</p> <p><b>Target: On track</b></p>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2026–27	Best practice financial administration of the National Health Funding Pool.	All payments to each Local Hospital Network are made in alignment with directions from responsible state and territory ministers.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: National Health Funding Pool Administration		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Effective reporting of public hospital funding.	<p><b>Target:</b> 100% of monthly and quarterly reports on public hospital payments and services are published within reporting timeframes.<sup>6</sup></p> <p><b>Expected Performance Results:</b> 100% of monthly and quarterly reports on public hospital payments and services were published within reporting timeframes.</p> <p><b>Target: On track</b></p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Effective reporting of public hospital funding.	100% of monthly and quarterly reports on public hospital payments and services are published within reporting timeframes. <sup>7</sup>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

<sup>6</sup> Further information regarding reporting timeframes is published in the most recent NHFB Corporate Plan, available at: [www.publichospitalfunding.gov.au/publications](http://www.publichospitalfunding.gov.au/publications)

<sup>7</sup> Further information regarding reporting timeframes is published in the most recent NHFB Corporate Plan, available at: [www.publichospitalfunding.gov.au/publications](http://www.publichospitalfunding.gov.au/publications)

## **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 NHFB.

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

##### **Departmental Resources**

###### **Comprehensive Income Statement**

The NHFB's departmental appropriation is aligned to its statutory functions under the National Health Reform Act 2011, and the National Health Reform Agreement (the Agreement).

The NHFB's primary function is to support the obligations and responsibilities of the Administrator of the National Health Funding Pool. The NHFB's departmental appropriation is allocated to fund employees and suppliers to carry out the Administrator's obligations under the Agreement.

###### **Balance Sheet**

Assets and liabilities are expected to remain stable over the Budget and forward years in line with NHFB's operational requirements.

###### **Cash Flow**

Cash flows are consistent with projected income and expenses and capital expenditure.

### 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	4,531	6,047	6,014	5,370	5,537
Supplier expenses	2,148	2,235	2,039	1,952	1,857
Depreciation and amortisation	518	683	683	683	683
Interest on RoU	77	104	90	75	59
<b>Total expenses</b>	<b>7,274</b>	<b>9,069</b>	<b>8,826</b>	<b>8,080</b>	<b>8,136</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	-	-	-	-	-
<b>Total revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gains</b>					
Other	98	98	98	98	98
<b>Total gains</b>	<b>98</b>	<b>98</b>	<b>98</b>	<b>98</b>	<b>98</b>
<b>Total own-source revenue</b>	<b>98</b>	<b>98</b>	<b>98</b>	<b>98</b>	<b>98</b>
<b>Net cost of (contribution by) services</b>	<b>7,176</b>	<b>8,971</b>	<b>8,728</b>	<b>7,982</b>	<b>8,038</b>
Revenue from Government	6,831	8,671	8,428	7,682	7,738
<b>Surplus (Deficit)</b>	<b>(345)</b>	<b>(300)</b>	<b>(300)</b>	<b>(300)</b>	<b>(300)</b>
<b>Surplus (Deficit) attributable to the Australian Government</b>	<b>(345)</b>	<b>(300)</b>	<b>(300)</b>	<b>(300)</b>	<b>(300)</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>(345)</b>	<b>(300)</b>	<b>(300)</b>	<b>(300)</b>	<b>(300)</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>(345)</b>	<b>(300)</b>	<b>(300)</b>	<b>(300)</b>	<b>(300)</b>
plus non-appropriated expenses					
depreciation and amortisation expenses	120	260	260	260	260
plus depreciation and amortisation expenses for RoU	398	423	423	423	423
less lease principal repayments	(383)	(383)	(383)	(383)	(383)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>(210)</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	36	36	36	36	36
Trade and other receivables	3,225	3,225	3,225	3,225	3,225
<b>Total financial assets</b>	<b>3,261</b>	<b>3,261</b>	<b>3,261</b>	<b>3,261</b>	<b>3,261</b>
<b>Non-financial assets</b>					
Land and buildings	2,865	2,442	2,019	1,596	1,173
Property, plant and equipment	1,677	1,417	1,157	897	637
Intangibles	27	177	177	177	177
Other	55	55	55	55	55
<b>Total non-financial assets</b>	<b>4,624</b>	<b>4,091</b>	<b>3,408</b>	<b>2,725</b>	<b>2,042</b>
<b>Total assets</b>	<b>7,885</b>	<b>7,352</b>	<b>6,669</b>	<b>5,986</b>	<b>5,303</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	82	82	82	82	82
Other payables	223	223	223	223	223
<b>Total payables</b>	<b>305</b>	<b>305</b>	<b>305</b>	<b>305</b>	<b>305</b>
<b>Interest bearing liabilities</b>					
Leases	2,855	2,472	2,089	1,706	1,323
<b>Total interest bearing liabilities</b>	<b>2,855</b>	<b>2,472</b>	<b>2,089</b>	<b>1,706</b>	<b>1,323</b>
<b>Provisions</b>					
Employees	1,184	1,184	1,184	1,184	1,184
Other	11	11	11	11	11
<b>Total provisions</b>	<b>1,195</b>	<b>1,195</b>	<b>1,195</b>	<b>1,195</b>	<b>1,195</b>
<b>Total liabilities</b>	<b>4,355</b>	<b>3,972</b>	<b>3,589</b>	<b>3,206</b>	<b>2,823</b>
<b>Net Assets</b>	<b>3,530</b>	<b>3,380</b>	<b>3,080</b>	<b>2,780</b>	<b>2,480</b>
<b>EQUITY</b>					
Contributed equity	1,797	1,947	1,947	1,947	1,947
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	1,733	1,433	1,133	833	533
<b>Total equity</b>	<b>3,530</b>	<b>3,380</b>	<b>3,080</b>	<b>2,780</b>	<b>2,480</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	1,733	-	1,797	<b>3,530</b>
Surplus (deficit) for the period	(300)	-	-	<b>(300)</b>
Capital budget - Bill 1 (DCB)	-	-	150	<b>150</b>
<b>Estimated closing balance as at 30 June 2027</b>	<b>1,433</b>	<b>-</b>	<b>1,947</b>	<b>3,380</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	7,041	8,671	8,428	7,682	7,738
Net GST received	215	170	170	160	160
Other s74 receipts	-	-	-	-	-
<b>Total cash received</b>	<b>7,256</b>	<b>8,841</b>	<b>8,598</b>	<b>7,842</b>	<b>7,898</b>
<b>Cash used</b>					
Employees	4,531	6,047	6,014	5,370	5,537
Interest payment on lease liability	77	104	90	75	59
Suppliers	2,265	2,307	2,111	2,014	1,919
<b>Total cash used</b>	<b>6,873</b>	<b>8,458</b>	<b>8,215</b>	<b>7,459</b>	<b>7,515</b>
<b>Net cash from (or used by) operating activities</b>	<b>383</b>	<b>383</b>	<b>383</b>	<b>383</b>	<b>383</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	1,797	150	-	-	-
<b>Total cash used</b>	<b>1,797</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from (or used by) investing activities</b>	<b>(1,797)</b>	<b>(150)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital budget - Bill 1 (DCB)	1,797	150	-	-	-
<b>Total cash received</b>	<b>1,797</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Lease principal repayments	383	383	383	383	383
<b>Total cash used</b>	<b>383</b>	<b>383</b>	<b>383</b>	<b>383</b>	<b>383</b>
<b>Net cash from (or used by) financing activities</b>	<b>1,414</b>	<b>(233)</b>	<b>(383)</b>	<b>(383)</b>	<b>(383)</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	36	36	36	36	36
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</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)	1,797	150	-	-	-
Equity injections - Bill 2	-	-	-	-	-
<b>Total capital appropriations</b>	<b>1,797</b>	<b>150</b>	-	-	-
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	1,797	150	-	-	-
<b>Total items</b>	<b>1,797</b>	<b>150</b>	-	-	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations - equity injection <sup>(a)</sup>	-	-	-	-	-
Funded by capital appropriation - DCB <sup>(b)</sup>	1,797	150	-	-	-
Funded internally from departmental resources	-	-	-	-	-
<b>Total acquisitions of non-financial assets</b>	<b>1,797</b>	<b>150</b>	-	-	-
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	1,797	150	-	-	-
<b>Total cash used to acquire assets</b>	<b>1,797</b>	<b>150</b>	-	-	-

DCB = Departmental Capital Budget

<sup>(a)</sup> Includes both current Bill 2 and prior Act 2, 4 appropriations and special capital appropriations.<sup>(b)</sup> Does not include annual finance lease costs. Includes purchases from current and previous years' DCB.

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

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2026</b>				
Gross book value	-	1,797	345	2,142
Gross book value - RoU	5,260	-	-	5,260
Accumulated depreciation/ amortisation and impairment	-	(120)	(318)	(438)
Accumulated depreciation/ amortisation and impairment - RoU	(2,395)	-	-	(2,395)
<b>Opening net book balance</b>	<b>2,865</b>	<b>1,677</b>	<b>27</b>	<b>4,569</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services <sup>(a)</sup>	-	-	150	150
<b>Total additions</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>150</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	(260)	-	(260)
Depreciation/amortisation expense - RoU	(423)	-	-	(423)
<b>Total other movements</b>	<b>(423)</b>	<b>(260)</b>	<b>-</b>	<b>(683)</b>
<b>As at 30 June 2027</b>				
Gross book value	-	1,797	495	2,292
Gross book value - RoU	5,260	-	-	5,260
Accumulated depreciation/ amortisation and impairment	-	(380)	(318)	(698)
Accumulated depreciation/ amortisation and impairment - RoU	(2,818)	-	-	(2,818)
<b>Closing net book balance</b>	<b>2,442</b>	<b>1,417</b>	<b>177</b>	<b>4,036</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, DCBs or other operational expenses.