

**Office of the  
Inspector-General  
of Aged Care**

**Entity resources and planned  
performance**



# Office of the Inspector-General of Aged Care

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# Office of the Inspector-General of Aged Care

## Section 1: Entity overview and resources

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

The Inspector-General of Aged Care (Inspector-General) and supporting Office of the Inspector-General of Aged Care (OIGAC) were established by the Australian Government to provide independent oversight of the aged care system and to drive accountability and positive change for older people. The OIGAC is independent from other entities in the aged care system to enable its impartial and transparent oversight of the system in its totality.

The role of the OIGAC is to help improve the aged care system by:

- undertaking in-depth investigations and providing independent advice to the Australian Government and parliament through formal reviews
- reporting regularly to parliament on the Commonwealth’s implementation of Royal Commission recommendations
- reporting on other specific topics or matters related to the aged care system
- monitoring the aged care system and analysing intelligence to inform all activities in the Inspector-General’s annual work plans
- looking at how Australian Government agencies, approved providers, and other aged care bodies that are funded or regulated by the Australian Government manage their complaints processes, and recommending improvements
- informing government and the community about the weaknesses and successes in the aged care sector and driving positive change for older people who need aged care.

The Royal Commission for Aged Care Quality and Safety recommended that the Australian Government establish the Inspector-General and supporting OIGAC to ensure the aged care system is both effective and continuously improving. The Inspector-General’s role is to hold the system to account, call out issues, recommend solutions, and report to Parliament and the public.

The Inspector-General and supporting OIGAC were established through the *Inspector-General of Aged Care Act 2023* (IGAC Act) in October 2023. The IGAC Act sets out the functions and powers of the Inspector-General and supporting OIGAC. The OIGAC publishes an annual work plan that sets out the key outcomes and priorities for the Office for each financial year.

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<sup>1</sup> For more information about the strategic direction of the OIGAC, refer to the current Corporate Plan, available at: [www.igac.gov.au/resources/corporate-plan-2025-2026](http://www.igac.gov.au/resources/corporate-plan-2025-2026)

## 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 *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: OIGAC 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	3,202	3,202
<b>Annual appropriations</b>		
Ordinary annual services <sup>(a)</sup>		
Departmental appropriation	10,518	7,715
s74 retained revenue receipts <sup>(b)</sup>	-	-
Departmental Capital Budget <sup>(c)</sup>	-	-
Other services <sup>(d) (e)</sup>		
Equity injection	-	900
<b>Total departmental annual appropriations</b>	<b>10,518</b>	<b>8,615</b>
<b>Total departmental resourcing</b>	<b>13,720</b>	<b>11,817</b>
<b>Total resourcing for OIGAC</b>	<b>13,720</b>	<b>11,817</b>
	<b>2025–26</b>	<b>2026–27</b>
<b>Average staffing level (number)</b>	<b>22</b>	<b>22</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.

<sup>(e)</sup> Excludes \$1.9 million subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

### 1.3 Budget measures

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

**Table 1.2: OIGAC 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-wage Expenses – one year extension <sup>(a)</sup></b>					
Office of the Inspector General of Aged Care					
Departmental payments	1.1	-	-	-	(392)
<b>Total payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(392)</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 OIGAC is not the lead entity for this measure. OIGAC 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 OIGAC can be found at:

[www.igac.gov.au/resources/corporate-plan-2025-2026](http://www.igac.gov.au/resources/corporate-plan-2025-2026)

The most recent Annual Performance Statements for OIGAC can be found at:

[www.igac.gov.au/resources/office-inspector-general-aged-care-annual-report-2024-25](http://www.igac.gov.au/resources/office-inspector-general-aged-care-annual-report-2024-25)

### 2.1 Budgeted expenses and performance for Outcome 1

#### Outcome 1

Provide independent oversight of the aged care system to drive accountability and positive change through reviews, recommendations, and reporting to Parliament.

#### Program contributing to Outcome 1

**Program 1.1: Office of the Inspector-General of Aged Care**

*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:** Provide independent oversight of the aged care system to drive accountability and positive change through reviews, recommendations, and reporting to Parliament.

	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: Office of the Inspector General of Aged Care</b>					
Departmental expenses					
Departmental appropriation <sup>(a)</sup>	10,518	7,715	7,685	7,040	5,889
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	58	58	58	58	58
Operating deficit (surplus)	(1,318)	-	-	-	-
<b>Total for Program 1.1</b>	<b>9,258</b>	<b>7,773</b>	<b>7,743</b>	<b>7,098</b>	<b>5,947</b>
<b>Total expenses for Outcome 1</b>	<b>9,258</b>	<b>7,773</b>	<b>7,743</b>	<b>7,098</b>	<b>5,947</b>
	<b>2025–26</b>	<b>2026–27</b>			
<b>Average staffing level (number)</b>	22	22			

<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.

## 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>		
Provide independent oversight of the aged care system to drive accountability and positive change through reviews, recommendations, and reporting to Parliament.		
<b>Program 1.1: Office of the Inspector-General of Aged Care</b>		
The Office of the Inspector-General of Aged Care provides independent oversight of the aged care system to drive accountability and positive change for older people.		
<b>Key Activity</b>	Monitoring, investigating, reviewing, and reporting on the aged care system.	
<b>Year</b>	<b>Performance Measure</b>	<b>Expected Performance Results</b>
Current Year 2025–26	Maximise the influence of our work. Number of citations and/or references to the work of the Office in parliamentary debates/forums, social media traffic and media/sector publications.	<p><b>Target:</b></p> <ul style="list-style-type: none"> <li>• 200 media mentions per year.</li> <li>• 1,000 Social Media followers.</li> <li>• 30 speeches and/or representation on external panel by the IGAC or members of the executive.</li> </ul> <p><b>Expected Performance Results:</b> OIGAC anticipates meeting this target. As at 28 February 2026, the following year-to-date data apply:</p> <ul style="list-style-type: none"> <li>• Media mentions: 427 (discrete mentions); 656 (including syndications).</li> <li>• Social media followers: 2,055.</li> <li>• Speeches/panels: 17 completed with further 13 currently scheduled to 30 June.</li> </ul> <p><b>Targets: On track</b></p>
<b>Year</b>	<b>Performance Measure</b>	<b>Planned Performance Results</b>
Budget Year 2026–27	Maximise the influence of our work. Number of citations and/or references to the work of the Office in parliamentary debates/forums, social media traffic and media/sector publications.	Reasonable increased growth year on year.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Office of the Inspector-General of Aged Care		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Proportion of publications, products and activities that draw on people’s lived experience.	<p><b>Target:</b></p> <ul style="list-style-type: none"> <li>Engage with active lived experience advisory groups quarterly.</li> <li>80% of lived experience participants report positive engagement and reflection of their views in the annual stakeholder engagement review.</li> <li>80% of surveyed stakeholders from Aboriginal and Torres Strait Islander communities and CALD communities report positive engagement and reflection of their views in the annual stakeholder engagement review.</li> </ul> <p><b>Expected Performance Results:</b> OIGAC anticipates meeting this target. As at 28 February 2026, the following year-to-date activities have relied on/reference lived experience:</p> <p><b>Publications/Products:</b></p> <ul style="list-style-type: none"> <li>My Aged Care Review (November 2025).</li> <li>2025 Progress Report on the implementation of the recommendations of the Royal Commission into Aged Care Quality and Safety (September 2025).</li> <li>Submission to the Aged care service delivery Senate inquiry (August 2025).</li> <li>Submission to the Aged Care and Other Legislation Amendment Bill 2025 Senate inquiry (August 2025).</li> <li>Submission to the Aged Care Rules 2025 Senate inquiry (January 2026).</li> <li>Submission to the Commonwealth Home Support Program (CHSP) transition to Support at Home Senate inquiry (January 2026).</li> </ul> <p><b>Activities:</b></p> <ul style="list-style-type: none"> <li>Senate Estimates appearances (October 2025, February 2026).</li> <li>Appearance at the hearing of the CHSP transition to Support at Home Senate inquiry (February 2026).</li> </ul> <p><b>Targets: On track</b></p>

Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Proportion of publications, products and activities that draw on people's lived experience.	<ul style="list-style-type: none"> <li>Engage with active lived experience advisory groups quarterly.</li> <li>80% of lived experience participants report positive engagement and reflection of their views in the annual stakeholder engagement review.</li> <li>80% of surveyed stakeholders from Aboriginal and Torres Strait Islander communities and CALD communities report positive engagement and reflection of their views in the annual stakeholder engagement review.</li> </ul>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Office of the Inspector-General of Aged Care		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Effective stakeholder engagement with relevant committees, advisory bodies, agencies, organisations and the public.	<p><b>Target:</b></p> <ul style="list-style-type: none"> <li>Biennial increase in stakeholder awareness scores from targeted surveys across aged care providers, advocacy groups, and the public.</li> <li>70% of respondents to surveys report hearing heard and valued.</li> </ul> <p><b>Expected Performance Results:</b> OIGAC anticipates this target will be achieved. Informal mechanisms of feedback from stakeholders across the industry indicates a trend in positive engagement and trust in our organisation.</p> <p><b>Targets: On track</b></p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Effective stakeholder engagement with relevant committees, advisory bodies, agencies, organisations and the public.	Reasonable increases year on year.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Office of the Inspector-General of Aged Care		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Number of publications, products and activities generated by the Office that identify systemic issues and/or opportunities for sector-wide improvements.	<p><b>Target:</b> Tally of the outputs show 80% identify systemic issues and/or discuss opportunities for sector-wide improvement.</p> <p><b>Expected Performance Results:</b> OIGAC anticipates meeting this target. As at 28 February 2026, the following year-to-date activities identify systemic issues or opportunities for sector-wide improvements:</p> <p><b>Publications/Products:</b></p> <ul style="list-style-type: none"> <li>• My Aged Care Review (November 2025).</li> <li>• 2025 Progress Report on the implementation of the recommendations of the Royal Commission into Aged Care Quality and Safety (September 2025).</li> <li>• Submission to the Aged care service delivery Senate inquiry (August 2025).</li> <li>• Submission to the Aged Care and Other Legislation Amendment Bill 2025 Senate inquiry (August 2025).</li> <li>• Submission to the Aged Care Rules 2025 Senate inquiry (January 2026).</li> <li>• Submission to the CHSP transition to Support at Home Senate inquiry (January 2026).</li> </ul> <p><b>Activities:</b></p> <ul style="list-style-type: none"> <li>• Senate Estimates appearances (October 2025, February 2026).</li> <li>• Appearance at the hearing of the CHSP transition to Support at Home Senate inquiry (February 2026).</li> </ul> <p><b>Targets: On track</b></p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Number of publications, products and activities generated by the Office that identify systemic issues and/or opportunities for sector-wide improvements.	Tally of the outputs show 80% identify systemic issues and/or discuss opportunities for sector-wide improvement.
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		

## 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 OIGAC.

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

##### Departmental resources

###### Comprehensive Income Statement

The OIGAC's departmental appropriation is aligned to its statutory functions under the *Inspector-General of Aged Care Act 2023*. Revenue and expenditure is expected to be in line with Government forecasts.

###### Balance Sheet

The forecast surplus is expected to reduce accumulated deficits, improving the balance sheet position within existing appropriations.

### 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	4,050	4,110	4,159	4,222	4,285
Supplier expenses	5,208	3,663	3,584	2,876	1,662
Depreciation and amortisation	-	-	-	-	-
Interest on RoU	-	-	-	-	-
<b>Total expenses</b>	<b>9,258</b>	<b>7,773</b>	<b>7,743</b>	<b>7,098</b>	<b>5,947</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	58	58	58	58	58
<b>Total gains</b>	<b>58</b>	<b>58</b>	<b>58</b>	<b>58</b>	<b>58</b>
<b>Total own-source revenue</b>	<b>58</b>	<b>58</b>	<b>58</b>	<b>58</b>	<b>58</b>
<b>Net cost of (contribution by) services</b>	<b>9,200</b>	<b>7,715</b>	<b>7,685</b>	<b>7,040</b>	<b>5,889</b>
Revenue from Government	10,518	7,715	7,685	7,040	5,889
<b>Surplus (Deficit)</b>	<b>1,318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit) attributable to the Australian Government</b>	<b>1,318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>1,318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>1,318</b>	-	-	-	-
plus non-appropriated expenses depreciation and amortisation expenses	-	-	-	-	-
plus depreciation and amortisation expenses for RoU	-	-	-	-	-
less lease principal repayments	-	-	-	-	-
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>1,318</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	154	154	154	154	154
Trade and other receivables	3,391	3,391	3,391	3,391	3,391
<b>Total financial assets</b>	<b>3,545</b>	<b>3,545</b>	<b>3,545</b>	<b>3,545</b>	<b>3,545</b>
<b>Non-financial assets</b>					
Intangibles	-	900	1,800	1,800	1,800
Land and buildings	240	240	240	240	240
<b>Total non-financial assets</b>	<b>240</b>	<b>1,140</b>	<b>2,040</b>	<b>2,040</b>	<b>2,040</b>
<b>Total assets</b>	<b>3,785</b>	<b>4,685</b>	<b>5,585</b>	<b>5,585</b>	<b>5,585</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	2,529	2,529	2,529	2,529	2,529
Other payables	243	243	243	243	243
<b>Total payables</b>	<b>2,772</b>	<b>2,772</b>	<b>2,772</b>	<b>2,772</b>	<b>2,772</b>
<b>Interest bearing liabilities</b>					
Leases	242	242	242	242	242
<b>Total interest bearing liabilities</b>	<b>242</b>	<b>242</b>	<b>242</b>	<b>242</b>	<b>242</b>
<b>Provisions</b>					
Employees	954	954	954	954	954
<b>Total provisions</b>	<b>954</b>	<b>954</b>	<b>954</b>	<b>954</b>	<b>954</b>
<b>Total liabilities</b>	<b>3,968</b>	<b>3,968</b>	<b>3,968</b>	<b>3,968</b>	<b>3,968</b>
<b>Net Assets</b>	<b>(183)</b>	<b>717</b>	<b>1,617</b>	<b>1,617</b>	<b>1,617</b>
<b>EQUITY</b>					
Contributed equity	588	1,488	2,388	2,388	2,388
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	(771)	(771)	(771)	(771)	(771)
<b>Total equity</b>	<b>(183)</b>	<b>717</b>	<b>1,617</b>	<b>1,617</b>	<b>1,617</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	(771)	-	588	(183)
Surplus (deficit) for the period	-	-	-	-
Appropriation - Non Corporate	-	-	900	900
Capital budget - Bill 1 (DCB)	-	-	-	-
<b>Estimated closing balance as at 30 June 2027</b>	<b>(771)</b>	<b>-</b>	<b>1,488</b>	<b>717</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	9,200	7,715	7,685	7,040	5,889
Other s74 receipts	-	-	-	-	-
<b>Total cash received</b>	<b>9,200</b>	<b>7,715</b>	<b>7,685</b>	<b>7,040</b>	<b>5,889</b>
<b>Cash used</b>					
Employees	4,050	4,110	4,159	4,222	4,285
Interest payment on lease liability	-	-	-	-	-
Suppliers	5,150	3,605	3,526	2,818	1,604
<b>Total cash used</b>	<b>9,200</b>	<b>7,715</b>	<b>7,685</b>	<b>7,040</b>	<b>5,889</b>
<b>Net cash from (or used by) operating activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	-	900	900	-	-
<b>Total cash used</b>	<b>-</b>	<b>900</b>	<b>900</b>	<b>-</b>	<b>-</b>
<b>Net cash from (or used by) investing activities</b>	<b>-</b>	<b>(900)</b>	<b>(900)</b>	<b>-</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital budget - Bill 2 Equity	-	900	900	-	-
<b>Total cash received</b>	<b>-</b>	<b>900</b>	<b>900</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Lease principal repayments	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from (or used by) financing activities</b>	<b>-</b>	<b>900</b>	<b>900</b>	<b>-</b>	<b>-</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	154	154	154	154	154
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>154</b>	<b>154</b>	<b>154</b>	<b>154</b>	<b>154</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)	-	-	-	-	-
Equity injections - Bill 2	-	900	900	-	-
<b>Total capital appropriations</b>	-	<b>900</b>	<b>900</b>	-	-
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	-	900	900	-	-
<b>Total items</b>	-	<b>900</b>	<b>900</b>	-	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations - equity injection <sup>(a)</sup>	-	900	900	-	-
Funded by capital appropriation - DCB <sup>(b)</sup>	-	-	-	-	-
Funded internally from departmental resources	-	-	-	-	-
<b>Total acquisitions of non-financial assets</b>	-	<b>900</b>	<b>900</b>	-	-
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	-	900	900	-	-
<b>Total cash used to acquire assets</b>	-	<b>900</b>	<b>900</b>	-	-

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

<sup>(a)</sup> Includes current Appropriation Bill (No. 2), Supply Bill (No. 2) and prior Appropriation Act (No. 2/4/6) 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	-	-	-	-
Gross book value - RoU	276	-	-	276
Accumulated depreciation/ amortisation and impairment	-	-	-	-
Accumulated depreciation/ amortisation and impairment - RoU	(36)	-	-	(36)
<b>Opening net book balance</b>	<b>240</b>	<b>-</b>	<b>-</b>	<b>240</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - internal resources	-	-	900	900
<b>Total additions</b>	<b>-</b>	<b>-</b>	<b>900</b>	<b>900</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	-	-	-
Depreciation/amortisation expense - RoU	-	-	-	-
<b>Total other movements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>As at 30 June 2027</b>				
Gross book value	-	-	900	900
Gross book value - RoU	276	-	-	276
Accumulated depreciation/ amortisation and impairment	-	-	-	-
Accumulated depreciation/ amortisation and impairment - RoU	(36)	-	-	(36)
<b>Closing net book balance</b>	<b>240</b>	<b>-</b>	<b>900</b>	<b>1,140</b>

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset