

Organ and Tissue Authority

Entity resources and planned performance

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Organ and Tissue Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The Australian Government’s Organ and Tissue Donation and Transplantation Authority, also known as the Organ and Tissue Authority (OTA), leads the national DonateLife program to increase organ and tissue donation to improve opportunities for transplantation in Australia. The DonateLife program is delivered in partnership with the national DonateLife Network, state and territory governments, the donation and transplantation clinical sectors, the eye and tissue sectors, hospitals, community organisations and the public.

The OTA’s purpose is to save and improve the lives of more Australians through organ and tissue donation and transplantation. Since the DonateLife program began in 2009, more than 20,000 Australians have received a life-changing transplant.

In 2025–26 the OTA will continue to progress its five-year strategy (the OTA Strategy 2022–27) to prioritise building support so more people say yes to donation, optimising opportunities for donation services to deliver the best outcomes, and enhancing systems to enable quality outcomes through information technology and resources. In 2026–27 the OTA in collaboration with states and territories will undertake planning for our new Strategy, commencing 1 January 2027.

The OTA will also continue to work with the Department of Health, Disability and Ageing, state and territory governments, and key clinical and community stakeholders to support implementation of the National Strategy for Organ Donation, Retrieval and Transplantation (the National Strategy), which was endorsed by all Australian Governments in 2024. The National Strategy works in conjunction with, and builds on, the OTA’s Strategy 2022–27 and will underpin policy and program delivery to provide enhanced access to transplantation for all Australians who need it.

The OTA is a statutory authority established by the *Australian Organ and Tissue Donation and Transplantation Authority Act 2008* and a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of the OTA, refer to the current Corporate Plan and the OTA’s Strategy 2022–27, available at: www.donatelife.gov.au/about-us/strategy-and-performance

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

	2025–26 Estimated actual \$'000	2026–27 Estimate \$'000
DEPARTMENTAL		
Prior year appropriation available	2,906	2,906
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation	6,884	7,053
s74 retained revenue receipts ^(b)	-	-
Departmental Capital Budget ^(c)	280	286
Other services ^(d)		
Equity injection	-	-
Total departmental annual appropriations	7,164	7,339
Total departmental resourcing	10,070	10,245

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

	2025–26 Estimated actual \$'000	2026–27 Estimate \$'000
ADMINISTERED		
Prior year appropriation available	80	80
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	52,833	54,293
Total administered annual appropriations	52,833	54,293
Total administered resourcing	52,913	54,373
Total resourcing for OTA	62,983	64,618
	2025–26	2026–27
Average staffing level (number)	30	30

All figures are GST exclusive.

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

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

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

^(d) Appropriation Bill (No. 2) 2026–2027.

1.3 Budget measures

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

Table 1.2: OTA 2026–27 Budget measures

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

		2025–26	2026–27	2027–28	2028–29	2029–30
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses - one year extension^(a)						
Organ and Tissue Authority	1.1					
Departmental payments		-	-	-	-	(117)
Total		-	-	-	-	(117)

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.

^(a) OTA is not the lead entity for this measure. OTA 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 OTA's most recent Corporate Plan and Annual Performance Statements are available at: www.donatelife.gov.au/about-us/strategy-and-performance

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Improved access to organ and tissue transplants, including through a nationally coordinated and consistent approach and system.

Program contributing to Outcome 1

Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Department of Health, Disability and Ageing
Program 1.1: Health Research, Coordination and Access Department of Health, Disability and Ageing has policy responsibility for organ and tissue donation for transplantation, including the Australian Organ Donor Register, administration of the Supporting Living Organ Donors Program, and national approaches around access to organ donation and transplantation services.
Services Australia
Program 1.2: Services to the Community - Health Services Australia administers the Australian Organ Donor Register on behalf of the Department of Health, Disability and Ageing.

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: Improved access to organ and tissue transplants, including through a nationally coordinated and consistent approach and system

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation					
Administered expenses					
Ordinary annual services ^(a)	52,833	54,293	56,164	57,399	58,719
Departmental expenses					
Departmental appropriation ^(b)	6,618	6,765	6,330	6,303	6,390
Expenses not requiring appropriation in the Budget year ^(c)	847	849	849	750	784
Operating loss	-	-	-	-	-
Total for Program 1.1	60,298	61,907	63,343	64,452	65,893
Total expenses for Outcome 1	60,298	61,907	63,343	64,452	65,893

	2025–26	2026–27
Average staffing level (number)	30	30

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

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

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

Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are provided.

Table 2.1.2: Performance measures for Outcome 1

<p>Outcome 1 Improved access to organ and tissue transplants, including through a nationally coordinated and consistent approach and system.</p>	
<p>Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation Lead the delivery of national systems and processes, and continue to raise community awareness to increase donation and transplantation in collaboration with the DonateLife Network, state and territory governments, the broader donation and transplant sectors, eye and tissue sectors, hospitals, and the community.</p>	
<p>Key Activities</p>	<p>Build support: More people say yes to donation</p> <ul style="list-style-type: none"> • Sustained community support for donation is crucial to improving donation outcomes in Australia. Donation is only possible through the generosity of individuals and their families who say yes to donation, to save and transform the lives of others. We aim to: <ul style="list-style-type: none"> – raise awareness – increase family discussion – increase registration. <p>Optimise opportunities: Donation and transplantation services deliver the best outcomes</p> <ul style="list-style-type: none"> • Only around 2% of deaths in hospital occur in a way that organ donation is medically possible, so every donation opportunity is precious. A national approach enables as many Australians as possible to have the opportunity to donate, so that more people have access to life-changing transplantation. We aim to: <ul style="list-style-type: none"> – identify donors and increase consent – drive excellence in donation services – increase safe and equitable transplantation. <p>Enhance systems: Enable quality outcomes through information, technology and resources</p> <ul style="list-style-type: none"> • Underpinning a coordinated and consistent national approach is the effective use of enabling capability – information, technology, and resources – an essential part of achieving continuous improvements in clinical practice and community awareness. We aim to: <ul style="list-style-type: none"> – monitor, collect, analyse and report national performance – advance quality, safety and efficiency – sustain specialist resources.

Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation		
Year	Performance Measure²	Expected Performance Results
Current Year 2025	Donation rate a. Deceased organ donors per million population (dpmp). ³ b. Living organ donors per million population (dpmp).	Target: a. 21.5 dpmp b. 11.1 dpmp Expected Performance Result: a. 20.2 dpmp b. 8.3 dpmp Targets: Not achieved
Year	Performance Measure	Planned Performance Results
Budget Year 2026	Donation rate a. Deceased organ donors per million population (dpmp). ⁴ b. Living organ donors per million population (dpmp).	a. 23.3 dpmp b. 12.5 dpmp
Forward Estimates 2027–29	As per 2026	dpmp for 2027: a. 25 dpmp b. 14 dpmp dpmp for 2028: a. 25 dpmp b. 14 dpmp dpmp for 2029: a. 25 dpmp b. 14 dpmp

² Performance measures are reported by calendar year to align with Australian and international donation and performance reporting practice. Annual data reports can be accessed at: www.donatelife.gov.au/about-us/data-and-research/data-reports

³ Targets for this performance measure were adjusted to reflect a significant decrease in donation activity during the pandemic. Revised targets reflect a gradual increase towards an agreed national target of 25 dpmp.

⁴ Ibid.

Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation		
Year	Performance Measure ⁵	Expected Performance Results
Current Year 2025	Transplants per year from deceased and living donors.	Target: 1,730 Expected Performance Result: 1,438 Target: Not achieved
Year	Performance Measure	Planned Performance Results
Budget Year 2026	Transplants per year from deceased and living donors.	1,865
Forward Estimates 2027–29	As per 2026	Increase the number of transplants from deceased and living donors: <ul style="list-style-type: none"> • 2,000 in 2027 • 2,000 in 2028 • 2,000 in 2029

Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation		
Year	Performance Measure ⁶	Expected Performance Results
Current Year 2025	Eligible Australians (16 years and over) registered on the Australian Organ Donor Register.	Target: 43% Expected Performance Result: 35% Target: Not achieved
Year	Performance Measure	Planned Performance Results
Budget Year 2026	Eligible Australians (16 years and over) registered on the Australian Organ Donor Register.	46%
Forward Estimates 2027–29	As per 2026	Increase the number of eligible Australians (16 years and over) registered on the Australian Organ Donor Register: <ul style="list-style-type: none"> • 50% in 2027 • 50% in 2028 • 50% in 2029

⁵ Performance measures are reported by calendar year to align with Australian and international donation and performance reporting practice. Annual data reports can be accessed at: www.donatelife.gov.au/about-us/data-and-research/data-reports

⁶ Performance measures are reported by calendar year to align with Australian and international donation and performance reporting practice. Annual data reports can be accessed at: www.donatelife.gov.au/about-us/data-and-research/data-reports

Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation		
Year	Performance Measure⁷	Expected Performance Results
Current Year 2025	National organ donation consent rate.	Target: 63% Expected Performance Result: 53% Target: Not achieved
Year	Performance Measure	Planned Performance Results
Budget Year 2026	National organ donation consent rate.	66%
Forward Estimates 2027–29	As per 2026	Increase the national organ donation consent rate each year: <ul style="list-style-type: none"> • 70% in 2027 • 70% in 2028 • 70% in 2029

⁷ Performance measures are reported by calendar year to align with Australian and international donation and performance reporting practice. Annual data reports can be accessed at: www.donatelife.gov.au/about-us/data-and-research/data-reports

Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation		
Year	Performance Measure ⁸	Expected Performance Results
Current Year 2025	Hospital and jurisdictional performance data and analysis disseminated.	<p>Target: Dashboard and tailored analysis were distributed broadly across the DonateLife Network in a variety of formats to inform and monitor hospital clinical practice.</p> <p>Expected Performance Result: Dashboard and tailored analysis was distributed broadly across the DonateLife Network in a variety of formats to inform and monitor hospital clinical practice.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026	Hospital and jurisdictional performance data and analysis disseminated.	Dashboard and tailored analysis are distributed broadly across the DonateLife Network in a variety of formats to inform and monitor hospital clinical practice.
Forward Estimates 2027–29	As per 2026	As per 2026
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

⁸ Performance measures are reported by calendar year to align with Australian and international donation and performance reporting practice. Annual data reports can be accessed at: www.donatelife.gov.au/about-us/data-and-research/data-reports

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

Section 3.1.1 is not applicable to the OTA.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

For the Budget and forward years, the OTA is expecting a break-even position net of unfunded depreciation and amortisation expenses. In 2026–27 the OTA has appropriation revenue of \$7.339 million and total expenses are estimated at \$7.614 million.

Balance Sheet

The OTA's net assets are expected to remain relatively stable across the forward years.

Administered Resources

The OTA administers funds associated with the delivery of the Australian Government's national program to increase organ and tissue donation for transplantation. Funding is provided to jurisdictions to deliver organ and tissue donation services in selected public and private hospitals. State and territory governments use these funds to employ donation specialist staff – the DonateLife Network – to deliver organ and tissue donation services.

In 2026–27, the OTA has forecast administered expenses of \$54.293 million.

3.2 Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES					
Employee benefits	5,814	5,953	5,564	5,623	5,692
Supplier expenses	849	868	822	751	785
Depreciation and amortisation	742	743	743	650	684
Interest on RoU	60	50	50	29	13
Write down and impairment of assets	-	-	-	-	-
Total expenses	7,465	7,614	7,179	7,053	7,174
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	-	-	-	-	-
Total revenue	-	-	-	-	-
Gains					
Other	105	106	106	100	100
Total gains	105	106	106	100	100
Total own-source income	105	106	106	100	100
Net cost of (contribution by) services	7,360	7,508	7,073	6,953	7,074
Revenue from Government	6,884	7,053	6,618	6,660	6,781
Surplus (deficit)	(476)	(455)	(455)	(293)	(293)
Surplus (deficit) attributable to the Australian Government	(476)	(455)	(455)	(293)	(293)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(476)	(455)	(455)	(293)	(293)

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of net cash appropriation arrangements**

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Total comprehensive income (loss) attributable to the Australian Government	(476)	(455)	(455)	(293)	(293)
plus non-appropriated expenses					
depreciation and amortisation expenses	443	444	444	358	392
plus depreciation and amortisation expenses for RoU	299	299	299	292	292
less lease principal repayments	(266)	(288)	(288)	(357)	(391)
Total comprehensive income (loss) attributable to the agency	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	159	159	159	159	159
Receivables	2,798	2,798	2,798	2,798	2,798
Total financial assets	2,957	2,957	2,957	2,957	2,957
Non-financial assets					
Land and buildings	2,589	2,009	1,423	998	540
Property, plant and equipment	535	587	689	672	723
Intangibles	112	140	170	254	276
Other	70	70	70	70	70
Total non-financial assets	3,306	2,806	2,352	1,994	1,609
Total assets	6,263	5,763	5,309	4,951	4,566
LIABILITIES					
Payables					
Suppliers	83	83	83	83	83
Other payables	217	217	217	217	217
Total payables	300	300	300	300	300
Interest bearing liabilities					
Leases	1,470	1,139	851	494	103
Total interest bearing liabilities	1,470	1,139	851	494	103
Provisions					
Employees	1,757	1,757	1,757	1,757	1,757
Total provisions	1,757	1,757	1,757	1,757	1,757
Total liabilities	3,527	3,196	2,908	2,551	2,160
Net Assets	2,736	2,567	2,401	2,400	2,406
EQUITY					
Contributed equity	5,037	5,323	5,612	5,904	6,203
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	(2,301)	(2,756)	(3,211)	(3,504)	(3,797)
Total equity	2,736	2,567	2,401	2,400	2,406

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026–27)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	(2,301)	-	5,037	2,736
Adjustment for changes in accounting policies	-	-	-	-
Surplus (deficit) for the period	(455)	-	-	(455)
Capital budget - Bill 1 (DCB)	-	-	286	286
Estimated closing balance as at 30 June 2027	(2,756)	-	5,323	2,567

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	6,884	7,053	6,618	6,660	6,781
GST received	200	200	200	200	200
Total cash received	7,084	7,253	6,818	6,860	6,981
Cash used					
Employees	5,814	5,953	5,564	5,623	5,692
Suppliers	744	762	716	651	685
GST paid	200	200	200	200	200
Interest payments on lease liability	60	50	50	29	13
Total cash used	6,818	6,965	6,530	6,503	6,590
Net cash from (or used by) operating activities	266	288	288	357	391
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	280	286	289	292	299
Total cash used	280	286	289	292	299
Net cash from (or used by) investing activities	(280)	(286)	(289)	(292)	(299)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	280	286	289	292	299
Total cash received	280	286	289	292	299
Cash used					
Lease principal repayments	266	288	288	357	391
Total cash used	266	288	288	357	391
Net cash from (or used by) financing activities	14	(2)	1	(65)	(92)
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	159	159	159	159	159
Cash and cash equivalents at the end of the reporting period	159	159	159	159	159

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget
OPA = Official Public Account

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	280	286	289	292	299
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	280	286	289	292	299
Total new capital appropriations represented by:					
Purchase of non-financial assets	280	286	289	292	299
Total items	280	286	289	292	299
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded by capital appropriation - DCB ^(b)	280	286	289	292	299
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	280	286	289	292	299
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	280	286	289	292	299
Total cash used to acquire assets	280	286	289	292	299

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

^(a) Includes current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

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

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

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026				
Gross book value	1,920	862	726	3,508
Gross book value - RoU	2,182	-	-	2,182
Accumulated depreciation/amortisation and impairment	(752)	(327)	(614)	(1,693)
Accumulated depreciation/amortisation and impairment - RoU	(761)	-	-	(761)
Opening net book balance	2,589	535	112	3,236
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services	50	101	135	286
By purchase - RoU	(43)	-	-	(43)
Total additions	7	101	135	243
Other movements				
Depreciation/amortisation expense	(288)	(49)	(107)	(444)
Depreciation/amortisation expense - RoU	(299)	-	-	(299)
Gross book value - RoU	-	-	-	-
Disposals ^(a)	-	-	-	-
Total other movements	(587)	(49)	(107)	(743)
As at 30 June 2027				
Gross book value	1,970	963	861	3,794
Gross book value - RoU	2,139	-	-	2,139
Accumulated depreciation/amortisation and impairment	(1,040)	(376)	(721)	(2,137)
Accumulated depreciation/amortisation and impairment - RoU	(1,060)	-	-	(1,060)
Closing net book balance	2,009	587	140	2,736

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

^(a) Net proceeds may be returned to the Official Public Account.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants	48,028	50,793	52,614	53,799	55,080
Supplier expenses	4,805	3,500	3,550	3,600	3,639
Total expenses administered on behalf of Government	52,833	54,293	56,164	57,399	58,719

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	80	80	80	80	80
Receivables	667	667	667	667	667
Total financial assets	747	747	747	747	747
Non-financial assets					
Prepayments	30	30	30	30	30
Total non-financial assets	30	30	30	30	30
Total assets administered on behalf of Government	777	777	777	777	777
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Grants	9,773	9,773	9,773	9,773	9,773
Suppliers	54	54	54	54	54
Total payables	9,827	9,827	9,827	9,827	9,827
Total liabilities administered on behalf of Government	9,827	9,827	9,827	9,827	9,827

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
GST received	750	750	750	750	750
Total cash received	750	750	750	750	750
Cash used					
Grant payments	48,028	50,793	52,614	53,799	55,080
Suppliers	4,805	3,500	3,550	3,600	3,639
GST paid	750	750	750	750	750
Total cash used	53,583	55,043	56,914	58,149	59,469
Net cash from (or used by) operating activities	(52,833)	(54,293)	(56,164)	(57,399)	(58,719)
Net increase (or decrease) in cash held	(52,833)	(54,293)	(56,164)	(57,399)	(58,719)
Cash at beginning of reporting period	80	80	80	80	80
Cash from the OPA for:	-	-	-	-	-
- appropriations	53,583	55,043	56,914	58,149	59,469
Cash to the OPA	(750)	(750)	(750)	(750)	(750)
Cash at end of reporting period	80	80	80	80	80

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

