

PORTFOLIO BUDGET STATEMENTS 2026–27
BUDGET RELATED PAPER NO. 1.9

HEALTH, DISABILITY AND AGEING PORTFOLIO

Budget Initiatives and Explanations of Appropriations
Specified by Outcomes and Programs by Entity

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The Hon Mark Butler MP
Minister for Health and Ageing
Minister for Disability and the National Disability Insurance Scheme

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President

Dear Mr Speaker

I hereby submit the Portfolio Budget Statements in support of the 2026–27 Budget for the Health, Disability and Ageing Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the outcomes for the portfolio.

I present these statements to provide accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Mark Butler', written over the text 'Yours sincerely'.

Mark Butler

Abbreviations and conventions

The following notation may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million
\$b	\$ billion

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

Enquiries

Should you have any enquiries regarding this publication please contact David Hicks, Chief Financial Officer, Department of Health, Disability and Ageing on (02) 5132 4495.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Statements) can be located on the Australian Government Budget website at: www.budget.gov.au.

**User guide
to the
Portfolio Budget Statements**

User guide

The purpose of the *2026–27 Portfolio Budget Statements* (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2026–2027 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2026–2027 for the parliamentary departments) and related Supply Bills where they exist applicable to the 2026–27 Budget. In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be ‘relevant documents’ to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

The PB Statements provide information, explanation and justification to enable Parliament to understand the purpose of each outcome proposed in the Bills.

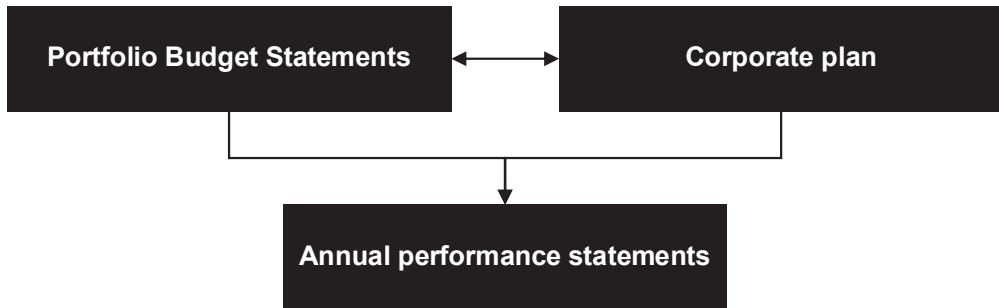
As required under section 12 of the *Charter of Budget Honesty Act 1998*, only entities within the general government sector are included as part of the Commonwealth general government sector fiscal estimates and produce PB Statements where they receive funding (either directly or via portfolio departments) through the annual appropriation acts.

The Commonwealth performance framework

The following diagram outlines the key components of the Commonwealth performance framework. The diagram identifies the content of each of the publications and the relationship between them. Links to the publications for each entity within the portfolio can be found in the introduction to Section 2: Outcomes and planned performance.

Commonwealth performance framework

Key components of relevant publications



Portfolio Budget Statements

(typically in May) Portfolio based

Supports Annual Appropriations. Informs senators and members of parliament of the proposed allocations of other resources to government outcomes and programs.

Provides links to relevant programs undertaken by other Commonwealth entities.

Provides high-level performance information for current, ongoing programs.

Provides detailed performance information for proposed new budget measures that require a new program or significantly change an existing program.

Links to the corporate plan through reporting key activities.

Corporate plan

(by 31 August) Entity based

Primary planning document of a Commonwealth entity.

Sets out the purposes of the entity and the key activities it will undertake to achieve its purposes, over a minimum 4-year period.

Describes the environment in which the entity operates, the capability it requires to undertake its key activities, its risk oversight and management systems including key risks and how those are managed, and how it will cooperate with others, including any subsidiaries, to achieve its purposes.

Explains how the entity's performance will be measured and assessed.

Annual performance statements

(October in the following year) Entity based

Included in the Commonwealth entity's annual report.

Reports on the actual performance results for the reporting year as set out in the corporate plan and Portfolio Budget Statements.

Provides an analysis of the factors that may have contributed to the entity's performance results.

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Portfolio overview

Health, Disability and Ageing Portfolio overview

Ministers and portfolio responsibilities

The Health, Disability and Ageing Portfolio includes the Department of Health, Disability and Ageing, 18 portfolio entities and 5 statutory office holders. These entities help us deliver the Australian Government’s health, disability and aged care policies and programs.

With our partners, we support the government to lead and shape Australia’s health, disability and aged care systems and outcomes. We do this through evidence-based policy, well-targeted programs and best practice regulation.

The Health, Disability and Ageing Portfolio works towards achieving better health and wellbeing for all Australians, including future generations. Each portfolio entity has produced performance information to determine its effectiveness in achieving their outcomes.

Outcome and program reporting and resource allocations for each entity are presented in the respective Entity Resources and Planned Performance sections.

Portfolio structure

Minister and portfolio responsibilities, and a list of the 18 portfolio entities and 5 statutory office holders currently within the Health, Disability and Ageing portfolio, can be found in Figure 1. For information on resourcing across the portfolio, please refer to Part 1: Agency Financial Resourcing in the *Budget Paper No. 4: Agency Resourcing*.

Portfolio Entity Changes

Australian Institute of Health and Welfare

The Australian Institute of Health and Welfare has made changes to their Outcome Statement.

Changes to Outcome Statement:

<i>2025-26 Health and Aged Care Portfolio Budget Statements</i>	<i>2026-27 Health, Disability and Ageing Portfolio Budget Statements</i>
<p>Outcome 1</p> <p>A robust evidence-base for the health, housing and community sectors, including through developing and disseminating comparable health and welfare information and statistics.</p>	<p>Outcome 1</p> <p>A robust evidence-base for the health, disability, ageing, housing and community sectors, including through developing and disseminating comparable health and welfare information and statistics.</p>

Figure 1: Health, Disability and Ageing Portfolio structure and outcomes

<p>Minister for Health and Ageing Minister for Disability and the National Disability Insurance Scheme The Hon Mark Butler MP</p> <p>Portfolio responsibilities: Department of Health, Disability and Ageing: Outcomes: 1, 2, 3 and 4. Entities: Australian Centre for Disease Control, Australian Commission on Safety and Quality in Health Care, Australian Digital Health Agency, Australian Institute of Health and Welfare, Cancer Australia, Independent Health and Aged Care Pricing Authority, National Health Funding Body, National Health and Medical Research Council, Professional Services Review.</p>
<p>Minister for the National Disability Insurance Scheme Senator the Hon Jenny McAllister</p> <p>Portfolio responsibilities: Department of Health, Disability and Ageing: Outcome: 4. Entities: National Disability Insurance Agency, NDIS Quality and Safeguards Commission, Hearing Australia.</p>
<p>Minister for Aged Care and Seniors The Hon Sam Rae MP</p> <p>Portfolio responsibilities: Department of Health, Disability and Ageing: Outcome: 3. Entities: Aged Care Quality and Safety Commission, Office of the Inspector-General of Aged Care. Statutory Office Holders: Aged Care Quality and Safety Commissioner, Aged Care Complaints Commissioner.</p>
<p>Assistant Minister for Mental Health and Suicide Prevention Assistant Minister for Rural and Regional Health The Hon Emma McBride MP</p> <p>Portfolio responsibilities: Department of Health, Disability and Ageing: Outcome: 1. Statutory Office Holder: Office of the National Rural Health Commissioner.</p>

Figure 1: Health, Disability and Ageing Portfolio structure and outcomes (continued)

<p style="text-align: center;">Assistant Minister for Health and Aged Care Assistant Minister for Indigenous Health Assistant Minister for Women The Hon Rebecca White MP</p> <p>Portfolio responsibilities: Department of Health, Disability and Ageing: Outcome: 1. Entities: Australian Radiation Protection and Nuclear Safety Agency, Organ and Tissue Authority, Food Standards Australia New Zealand, National Blood Authority. Statutory Office Holders: Australian Industrial Chemicals Introduction Scheme, Office of the Gene Technology Regulator.</p>
<p style="text-align: center;">Special Envoy for Men’s Health Mr Dan Repacholi MP</p>

Figure 1: Health, Disability and Ageing Portfolio structure and outcomes (continued)

Portfolio entities

<p style="text-align: center;">Department of Health, Disability and Ageing Portfolio Secretary: Blair Comley PSM</p> <p>Outcome 1: Better equip Australia to meet current and future health needs of all Australians through the delivery of evidence-based health policies; improved access to comprehensive and coordinated health care; ensuring sustainable funding for health services, research and technologies; and protecting the health and safety of the Australian community.</p> <p>Outcome 2: Ensuring improved access for all Australians to cost-effective and affordable medicines, medical, dental and hearing services; improved choice in health care services, through guaranteeing Medicare and the Pharmaceutical Benefits Scheme; supporting targeted assistance strategies and private health insurance.</p> <p>Outcome 3: Improved wellbeing for older people in Australia through targeted support, access to appropriate, high-quality care, and related information services.</p> <p>Outcome 4: Supporting the independence of people with disability and carers by providing targeted supports.</p>
<p style="text-align: center;">Aged Care Quality and Safety Commission Commissioner: Liz Hefren-Webb</p> <p>Outcome 1: Uphold rights, and protect and enhance the safety, health, wellbeing and quality of life of older people in Australia receiving Commonwealth-funded aged care services, including through effective engagement with older people, regulation and education of aged care providers and workers, and independent and accessible resolution of complaints about aged care services.</p>
<p style="text-align: center;">Australian Centre for Disease Control Director-General: Professor Zoe Wainer</p> <p>Outcome 1: Protect and promote the health of all Australians through nationally coordinated public health data and delivery of evidence-informed expert advice; and strategic program development and implementation; to detect, prepare for, prevent, and enable responses to public health threats and disease.</p>
<p style="text-align: center;">Australian Commission on Safety and Quality in Health Care Chief Executive Officer: Conjoint Professor Anne Duggan</p> <p>Outcome 1: Improved safety and quality in health care across the health system, including through the development, support for implementation, and monitoring of national clinical safety and quality guidelines and standards.</p>
<p style="text-align: center;">Australian Digital Health Agency Chief Executive Officer: Amanda Cattermole PSM</p> <p>Outcome 1: To deliver national digital healthcare systems to enable and support improvement in health outcomes for Australians.</p>

Figure 1: Health, Disability and Ageing Portfolio structure and outcomes (continued)

<p style="text-align: center;">Australian Hearing Services¹ (Hearing Australia) Managing Director: Kim Terrell</p>
<p style="text-align: center;">Australian Institute of Health and Welfare Chief Executive Officer: Dr Zoran Bolevich</p> <p>Outcome 1: A robust evidence-base for the health, disability, ageing, housing and community sectors, including through developing and disseminating comparable health and welfare information and statistics.</p>
<p style="text-align: center;">Australian Radiation Protection and Nuclear Safety Agency Chief Executive Officer: Dr Gillian Hirth AO</p> <p>Outcome 1: Protection of people and the environment through radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation.</p>
<p style="text-align: center;">Cancer Australia Chief Executive Officer: Professor Dorothy Keefe PSM MD</p> <p>Outcome 1: Minimised impacts of cancer, including through national leadership in cancer control with targeted research and clinical trials; evidence informed clinical practice; strengthened national data capacity; community and consumer information and support.</p>
<p style="text-align: center;">Food Standards Australia New Zealand Chief Executive Officer: Dr Sandra Cuthbert</p> <p>Outcome 1: A safe food supply and well-informed consumers in Australia and New Zealand, including through the development of food regulatory measures and the promotion of their consistent implementation, coordination of food recall activities and the monitoring of consumer and industry food practices.</p>
<p style="text-align: center;">Independent Health and Aged Care Pricing Authority Chief Executive Officer: Professor Michael Pervan</p> <p>Outcome 1: Support public hospitals and aged care services to improve efficiency in, and access to, services through the provision of independent pricing determinations and advice and designing pricing systems that promote sustainable and high-quality care.</p>
<p style="text-align: center;">National Blood Authority Chief Executive Officer: Adjunct Professor Adriana Platona PSM</p> <p>Outcome 1: Access to a secure supply of safe and affordable blood products, including through national supply arrangements and coordination of best-practice standards within agreed funding policies under the national blood arrangements.</p>

¹ Hearing Australia is a public non-financial corporation (trading) entity established under the *Australian Hearing Services Act 1991*. Trading entities are not required to publish Portfolio Budget Statements.

Figure 1: Health, Disability and Ageing Portfolio structure and outcomes (continued)

<p style="text-align: center;">National Disability Insurance Agency Chief Executive Officer: Graeme Head AO</p> <p>Outcome 1: Improve the independence, and the social and economic participation, of eligible people with disability through the management of a financially sustainable National Disability Insurance Scheme with proper, efficient and effective use of resources.</p>
<p style="text-align: center;">National Health Funding Body Chief Executive Officer: Shannon White</p> <p>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.</p>
<p style="text-align: center;">National Health and Medical Research Council Chief Executive Officer: Professor Steve Wesselingh</p> <p>Outcome 1: Improved health and medical knowledge, including through funding research, translating research findings into evidence-based clinical practice, administering legislation governing research, issuing guidelines and advice for ethics in health and the promotion of public health.</p>
<p style="text-align: center;">NDIS Quality and Safeguards Commission Commissioner: Louise Glanville</p> <p>Outcome 1: Promote the delivery of quality supports and services to people with disability under the National Disability Insurance Scheme and other prescribed supports and services, including through nationally consistent and responsive regulation, policy development, advice and education.</p>
<p style="text-align: center;">Office of the Inspector-General of Aged Care Inspector-General: Natalie Siegel-Brown</p> <p>Outcome 1: Provide independent oversight of the aged care system to drive accountability and positive change through reviews, recommendations, and reporting to Parliament.</p>
<p style="text-align: center;">Australian Organ and Tissue Donation and Transplantation Authority (Organ and Tissue Authority) Chief Executive Officer: Lucinda Barry AM</p> <p>Outcome 1: Improved access to organ and tissue transplants, including through a nationally coordinated and consistent approach and system.</p>
<p style="text-align: center;">Professional Services Review Director: Associate Professor Antonio Di Dio</p> <p>Outcome 1: A reduction of the risks to patients and costs to the Australian Government of inappropriate practice, including through investigating health services claimed under the Medicare and Pharmaceutical Benefits Schemes.</p>

Figure 1: Health, Disability and Ageing Portfolio structure and outcomes (continued)

Statutory office holders:

Aged Care Complaints Commissioner Treasure Jennings
Aged Care Quality and Safety Commissioner Liz Hefren-Webb
Australian Industrial Chemicals Introduction Scheme Graeme Barden
Office of the Gene Technology Regulator Dr Raj Bhula
Office of the National Rural Health Commissioner Professor Jenny May AM

Portfolio Resources

Table 1 shows the total resources provided to the Portfolio in the 2026-27 Budget year by entity.

Table 1: Portfolio Resources 2026-27

	Appropriations			Receipts	Total
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special \$'000		
DEPARTMENTAL					
Department of Health, Disability and Ageing	1,427,042	70,680	-	272,855	1,770,577
Aged Care Quality and Safety Commission	343,842	-	-	311	344,153
Australian Commission on Safety and Quality in Health Care	-	-	-	26,051	26,051
Australian Centre for Disease Control	61,000	6,500	-	-	67,500
Australian Digital Health Agency ^(a)	354,274	31,620	-	32,250	418,144
Australian Institute of Health and Welfare ^(a)	38,382	-	-	73,000	111,382
Australian Organ and Tissue Donation and Transplantation Authority	7,339	-	-	-	7,339
Australian Radiation Protection and Nuclear Safety Agency	25,839	4,330	-	15,725	45,894
Cancer Australia	13,668	-	-	2,067	15,735
Food Standards Australia New Zealand ^(a)	18,158	-	-	2,500	20,658
Independent Health and Aged Care Pricing Authority	-	-	-	44,406	44,406
National Blood Authority	10,450	-	-	5,541	15,991
National Disability Insurance Agency ^(a)	2,251,057	-	-	54,201,065	56,452,122
NDIS Quality and Safeguards Commission	211,664	21,056	-	-	232,720
National Health Funding Body	8,821	-	-	-	8,821
National Health and Medical Research Council	52,043	-	-	12,847	64,890
Office of the Inspector-General of Aged Care	7,715	900	-	-	8,615
Professional Services Review	16,230	-	-	-	16,230
Total departmental	4,847,524	135,086	-	54,688,618	59,671,228

Table 1: Portfolio Resources 2026-27 (continued)

	Appropriations			Receipts	Total
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special \$'000	\$'000	\$'000
ADMINISTERED					
Department of Health, Disability and Ageing	57,950,307	95,070	49,622,982	60,165,854	167,834,213
Australian Centre for Disease Control	181,755	-	-	-	181,755
Australian Organ and Tissue Donation and Transplantation Authority	54,293	-	-	-	54,293
Cancer Australia	34,633	-	-	-	34,633
National Blood Authority	13,443	-	-	1,533,855	1,547,298
National Health and Medical Research Council	995,919	-	-	-	995,919
Total administered	59,230,350	95,070	49,622,982	61,699,709	170,648,111
less non-appropriation funding transfers to Corporate entities	-	-	-	(55,805,377)	-
Total Portfolio	64,077,874	230,156	49,622,982	60,582,950	230,319,339

All figures are GST exclusive.

^(a) These entities are not directly appropriated as they are corporate entities under the *Public Governance, Performance and Accountability Act 2013*.

Entity resources and planned performance

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Australian Institute of Health and Welfare	219
Australian Radiation Protection and Nuclear Safety Agency	241
Cancer Australia	267
Food Standards Australia New Zealand	293
Independent Health and Aged Care Pricing Authority	313
National Blood Authority	335
National Disability Insurance Agency	363
NDIS Quality and Safeguards Commission	385
National Health Funding Body	413
National Health and Medical Research Council	433
Office of the Inspector-General of Aged Care	459
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Department of Health, Disability and Ageing

Entity resources and planned performance

Department of Health, Disability and Ageing

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Department of Health, Disability and Ageing

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Department of Health, Disability and Ageing (the department) develops and delivers evidence-based policy, well-targeted programs, and best practice regulation to achieve better health and wellbeing for all Australians, now and for future generations. Across these 3 domains, the department is focused on improving system integration, sustainability and equity.

The May 2025 transfer of the disability functions, including the National Disability Insurance Scheme (NDIS), into the portfolio united key care economy functions. This alignment positioned the department to take a central stewardship role to ensure the long-term sustainability and performance of the health, disability and ageing systems. Effective stewardship of these systems remains essential to managing medium and long-term structural pressures, including population ageing, rising service demand and underlying cost growth.

The department continues to advance a system-wide approach to balance access, quality and equity with fiscal sustainability, workforce capacity and system efficiency. This includes stewarding reform agendas that moderate structural spending pressures, reduce inefficiency and fragmentation, while improving productivity. The department remains committed to the principles of universality, safety and fairness, while addressing intergenerational equity by ensuring that current policy settings are affordable, well-targeted and efficient.

The 2026-27 Budget focuses on interventions across aged care, disability and health to achieve these aims of sustainability and better integration of the health, disability and aged care systems.

The 2026-27 Budget includes changes to the NDIS to return it to its original intent to support Australians with significant and permanent disability. Measures in the 2026-27 Budget will secure the NDIS for future generations while delivering savings of \$37.8 billion over the forward estimates.

Core to sustainable investment in the health system is continuing the Australian Government's commitment to building a stronger Medicare. Significant funding for public hospital and health services will be provided through the 2026-31 National Health Reform Agreement (NHRA) Addendum to improve health outcomes, ensure sustainability and provide equitable access. The 137 Medicare Urgent Care Clinics will now be a permanent fixture in the primary care landscape through the provision of ongoing funding.

Further funding for the aged care sector will support the continued transition to the new *Aged Care Act 2024* and continued capability and viability support for providers.

Funding will strengthen the implementation of the new Support at Home program, including funding personal care for program participants. The 2026-27 Budget will also uplift the capability of the aged care sector and increase the supply of residential aged care beds and dementia units.

Disability and the National Disability Insurance Scheme

The 2026-27 Budget includes changes that will return the scheme to its original intent of providing reasonable and necessary supports to people with significant and permanent disability; ensuring it is sustainable for current participants and future generations. Measures are focused on tackling fraud and non-compliance, slowing rapid cost growth, clarifying eligibility requirements and delivering quality services and supports. These changes will deliver on National Cabinet’s agreement to work together to reduce the annual NDIS growth rate to 5-6%, or lower.

The changes continue the Government’s implementation of the recommendations of the Independent Review into the NDIS and Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability. The Government remains committed to working closely with the disability community, sector and states and territories to consult on broader reforms and on the implementation of changes, and will invest \$4.2 million over 2 years from 2026-27 to support the disability community to engage in the reforms.

Future eligibility for the NDIS will be based on a standardised, evidence-based assessment of a person’s functional capacity, rather than diagnosis. Access will be based on a substantial reduction in a person’s functional capacity that impacts their day-to-day living. These changes will commence 1 January 2028. The Government will establish a Technical Advisory Group and consult with the disability community, sector and states and territories on development of the assessment model.

To improve service quality, integrity standards and reduce fraud, the National Disability Insurance Agency will commission a limited number of plan managers and the NDIS Quality and Safeguards Commission will expand mandatory registration to high-risk providers. Upgrades to the NDIS payment system will improve integrity and user experience. Plans will no longer automatically rollover and unspent funds will stop being carried forward.

Participants will still be funded for the reasonable and necessary supports they were assessed for but not roll over past unspent funds. New framework planning will also create fairer and more consistent individual plan budgets. The commencement of new framework planning will be delayed to 1 April 2027, with \$203.8 million over 4 years from 2026-27 to support preparatory work and commence rollout.

Participant budgets for individualised social, civic and community participation supports and capacity building for daily activities will be reset to stabilise cost growth and encourage genuine community participation. The Government will establish an Inclusive Communities Fund to ensure NDIS participants have options to genuinely participate in their local communities. The Government will provide \$200 million over 3 years from 2026-27.

The Fund will support community organisations to build up group based social and community participation activities and individual capacity building supports. The Thriving Kids program will introduce supports for children aged 8 and under with developmental delay and/or autism with low to moderate support needs. It will give children the best start in life by identifying those with developmental delay earlier and connecting them to services that will support their development. It will build on existing mainstream health, early childhood, and community supports and strengthen disability supports outside of the NDIS that are responsive to the diverse needs of families.

The program will progressively roll out from 1 October 2026, with full rollout of services by 1 January 2028. The Government will contribute \$2 billion over 5 years to Thriving Kids, with at least \$1.4 billion of the Government’s investment going to states and territories to deliver services. States will contribute an additional \$2 billion in line with the National Cabinet agreement. The Commonwealth has provisioned \$3.0 billion for the Commonwealth’s contributions to further foundational supports, and will work with states on future cohorts in line with the National Cabinet agreement.

Investing in the health system and continuing to Strengthen Medicare

The Government is continuing to make health care more affordable for all Australians. Medicare ensures all Australians have access to healthcare when they need it, regardless of where they live or their ability to pay. The Commonwealth will work in partnership with state and territory governments to improve health outcomes for all Australians and ensure the sustainability of the Australian health system.

The 2026-27 Budget provides \$25 billion in additional Commonwealth funding for public hospitals, including \$24.4 billion in additional funding through the 2026–31 NHRA. This takes Commonwealth total funding for public hospital services –including emergency departments, community health and high-cost therapies to \$220.3 billion from 2026–27 to 2030–31. The investment ensures integration of health, aged care and disability services to ensure seamless care and accessibility for all Australians.

The NHRA includes a dedicated Aboriginal and Torres Strait Islander health schedule. This will embed the National Agreement on Closing the Gap into the mainstream health system. The Commonwealth will contribute a \$248.7 million over 5 years from 2026-27, matched by \$200 million from states and territories, to support implementation of the schedule.

Building on previous investments that increased access to urgent care, the 2026-27 Budget will invest \$1.8 billion over 5 years from 2025-26 to provide ongoing funding for all 137 Medicare Urgent Care Clinics. The clinics are open 7 days a week across extended hours and provide bulk billed urgent care for non-life-threatening conditions and illnesses. The introduction of new and amended items on the Medicare Benefits Schedule will ensure that Medicare eligible patients continue to have access to contemporary, evidence-based, safe and clinically relevant services.

To help address the high and increasing costs of seeing a specialist, \$2.1 million in 2026-27 will be provided to improve informed financial consent and standardised fee disclosure, building on previously announced upgrades to the Medical Costs Finder.

Timely access to high-value medicines and advanced therapies is one of the strongest drivers of health system productivity growth and improved health outcomes for Australians. The Government remains committed to timely and affordable access to medicines. The 2026-27 Budget will invest \$5.9 billion across the forward estimates to fund the listing of new medicines on the Pharmaceutical Benefits Scheme.

The Government remains committed to supporting essential health, so Australians can get early access to life-changing medicines and treatments. The Government is increasing disbursements from the Medical Research Future Fund by \$505.2 million over the next 4 years from 2026-27, and will increase the annual investment from \$650.0 million per annum to \$1.0 billion per annum from 2030-31. This investment will strengthen Australia's health and medical research system, improve health outcomes, and foster innovation through coordinated long-term investment.

The Government will also provide \$71.0 million over 2 years from 2026-27 to the Precision Oncology Enabling Clinical Trials (PrOSPeCT) Program to provide additional patients with advanced, poor-prognosis and treatment resistant cancers access to comprehensive genomic profiling.

Furthermore, the Government is investing \$15.8 million over 2 years from 2026-27 to fund the next stage of implementation of a National One Stop Shop for clinical trials and human research, including an approach to market for an ICT delivery partner.

Our workforce needs the right skills and training so Australians can continue to get the care they need across the nation, including in rural and remote areas. Investments in the 2026-27 Budget will fund targeted initiatives to uplift the capability of health and care providers. Investments include progressing development of a national registration scheme for personal care workers in aged care, including options for mandatory minimum qualifications and defined professional scope and competency standards. Funds will upskill the aged care workforce to increase the quality of oncology care, and fund the Health in My Language program to recruit, train and coordinate bicultural women's health educators.

The 2026-27 Budget continues investment to make the mental health system simpler, fairer and more targeted to the different levels of care that Australians need, building on the \$1.1 billion mental health package in the 2025-26 MYEFO. The National Mental Health and Suicide Prevention Agreement will be extended for an additional year, to ensure service continuity, while future arrangements are considered. Commonwealth investment of \$277.5 million in 2026-27 will maintain existing critical services, including prevention and early intervention services and community-based mental health and wellbeing programs.

Supporting equity in our mental health services remains a priority for the Government. Investments in the Budget include \$3.1 million over 3 years to support young people with a mentoring program for students in years 7 to 9 at risk of school disengagement and poor mental health and wellbeing. Measures will also support engagement with people with lived experience and First Nations people for their perspectives and advice on eating disorders.

The National Aboriginal Community Controlled Health Organisation will establish two First Nations youth headspace mental health services in remote locations. The Government remains committed to addressing the health disparities faced by Aboriginal and Torres Strait Islander people. Funding in the 2026-27 Budget will contribute to better outcomes for First Nations people by targeting investment in programs that are demonstrated to work in partnership with the community.

The Government will invest \$144.1 million over 2 years from 2026-27 to deliver new or renovated health clinics and associated housing for health professionals. This will help meet the urgent infrastructure needs of the Aboriginal Community Controlled Health sector. Kidney disease is the leading cause of mortality for First Nations people. \$53.0 million over 4 years from 2026-27 will fund the completion and operation of dialysis units and support accommodation under construction in remote and very remote communities.

Birthing on Country funds community-controlled maternity services that provide continuity of care and promote the best start in life for First Nations children. The Government will provide \$44.4 million over 4 years from 2025-26 to extend these services.

Ageing and aged care

The Government has made significant investment in the aged care system, including \$2.9 billion in the 2025-26 Budget. That said, the demand for aged care services continues to accelerate. Capacity constraints are increasingly impacting the ability of older people to access the care they need. The 2026-27 Budget will build on previous reforms through a \$3.7 billion investment to further uplift supply and access to services to address the growing demand in residential and home care settings.

The 2026-27 Budget will provide investment to improve the pricing arrangements for residential aged care. These improvements will stimulate an increase in bed supply and protect equity of access for supported residents. Investment of up to \$1.1 billion over 4 years from 2026-27 has been provisioned and will increase the base and higher accommodation supplements, remove base accommodation supplement tiering, add new Higher Accommodation Supplement tiers, and introduce a new payment for services with supported resident ratios of 60% or higher.

Residential accommodation will be further supported by \$349.1 million over 4 years from 2026-27 to introduce targeted capital subsidies, available from 1 January 2027 for providers to encourage expansion and modernisation of existing homes. The subsidy will comprise top-up payments of \$30 per supported resident, per day, for newly constructed homes; and \$15 per supported resident, per day, for homes that undertake a significant expansion in capacity.

An investment of \$224.3 million over 4 years from 2026-27 will improve care for people with dementia through delivering a further 20 specialist dementia care units, expanding the Hospital to Aged Care Dementia Support Program from 11 to 20 locations and extending

the program to 30 June 2030. This investment will support more older people with dementia to transition from acute care to aged care.

The *Aged Care Act 2024* introduced a simpler, sustainable, and more equitable in-home aged care system for older people. The 2026-27 Budget will provide \$1.4 billion over 4 years from 2026-27 to strengthen implementation of the Support at Home program and improve the affordability and access to home care supports. This includes \$1.0 billion over 4 years from 2026-27 to ensure services for showering, continence management and dressing are fully funded under the Support at Home program from 1 October 2026.

The Government remains committed to the stewardship of the aged care system. This Budget sees investments in the continuation of viability support programs that improve quality of care and operational performance of providers. This includes funding to aged care providers facing financial viability concerns, professional support to aged care service providers located in rural and remote areas, and early intervention support to strengthen operations, workforce and supply of aged care services.

The quality and safety of older Australians remains core to the Government's strategy in aged care. The Aged Care Quality and Safety Commission will receive \$120.3 million in 2026-27 to support their regulatory role in upholding the rights of older people and enhancing the quality and safety of aged care services. Full cost recovery and fee waiver arrangements will continue to support this work.

Amendments to the Private Health Insurance Rebate to remove the higher aged-based rebates for individuals over the age of 65 for people on the same income will restore intergenerational equity. The change will enable reinvestment of \$3.0 billion over 4 years from 2026-27 and \$1.0 billion per year ongoing from 2030-31 into the aged care system to improve access to aged care 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: Department of Health, Disability and Ageing resource statement – Budget estimates for 2026–27 as at Budget May 2026

	2025–26 Estimated actual \$'000	2026–27 Estimate \$'000
DEPARTMENTAL		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriation available ^{(b) (c)}	129,337	197,190
Departmental appropriation ^{(d) (e) (f)}	1,721,348	1,410,888
s74 retained revenue receipts ^(g)	40,806	31,052
Departmental Capital Budget ^(h)	15,465	16,154
Annual appropriations - other services - non-operating ⁽ⁱ⁾		
Prior year appropriation available ^(j)	131,341	144,355
Equity injection ^(k)	134,128	70,680
Total departmental annual appropriations	2,043,088	1,673,129
Special accounts ^(l)		
Opening balance	140,375	129,896
Appropriation receipts ^(m)	80,407	88,512
Non-appropriation receipts	227,538	241,803
Total special accounts	448,320	460,211
Less appropriations drawn from annual or special appropriations above and credited to special accounts ⁽ⁿ⁾	(80,407)	(88,512)
Total departmental resourcing	2,540,338	2,242,018

Table 1.1: Department of Health, Disability and Ageing resource statement – Budget estimates for 2026–27 as at Budget May 2026 (continued)

	2025–26 Estimated actual \$'000	2026–27 Estimate \$'000
ADMINISTERED		
Annual appropriations - ordinary annual services ^{(a) (o) (p)}		
Outcome 1: Health Policy, Access and Support	8,535,077	8,926,455
Outcome 2: Individual Health Benefits	2,149,113	2,215,051
Outcome 3: Ageing and Aged Care	6,630,876	6,176,916
Outcome 4: Disability and Carers	38,119,272	40,631,885
Payments to corporate entities	2,750,114	2,661,871
Annual appropriations - other services - non-operating ⁽ⁱ⁾		
Administered assets and liabilities ^{(q) (r)}	135,278	95,070
Payments to corporate entities ^(s)	22,949	31,620
Total administered annual appropriations	58,342,679	60,738,868
Special appropriations limited by criteria/entitlement		
<i>Aged Care Act 1997</i>	11,869,308	40,039
<i>Aged Care Act 2024 - residential care</i> ^(t)	17,494,045	27,445,606
<i>Aged Care Act 2024 - support at home</i> ^(t)	6,583,615	10,014,001
<i>Aged Care Act 2024 - specialist aged care programs</i> ^(t)	441,594	814,873
<i>Aged Care Act 2024 - at home scheme</i> ^(t)	198,124	316,016
<i>Dental Benefits Act 2008</i>	369,664	329,356
<i>Medical Indemnity Act 2002</i>	132,875	123,501
<i>Midwife Professional Indemnity (Commonwealth Contribution) Scheme Act 2010</i>	1,547	2,349
<i>National Health Act 1953 - aids and appliances</i>	510,653	518,397
<i>National Health Act 1953 - blood fractionation products and blood related products to National Blood Authority</i>	1,285,884	1,533,855
<i>National Health Act 1953 - essential vaccines</i>	702,328	750,667
<i>National Health Act 1953 - continence aids payments</i>	135,356	144,303
<i>Private Health Insurance Act 2007 - incentive payments and rebate</i>	7,562,748	7,588,019
<i>Public Governance, Performance and Accountability Act 2013 s77 - repayments</i>	2,000	2,000
Total administered special appropriations	47,289,741	49,622,982

Table 1.1: Department of Health, Disability and Ageing resource statement – Budget estimates for 2026–27 as at Budget May 2026 (continued)

	2025–26 Estimated actual \$'000	2026–27 Estimate \$'000
Special accounts ^(l)		
Opening balance	73,216	74,383
Appropriation receipts ^(m)	7,133	7,133
Non-appropriation receipts	56,682,323	60,165,854
Total special accounts	56,762,672	60,247,370
Total administered resourcing	162,395,092	170,609,220
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or payments to corporate entities through annual appropriations	(2,780,196)	(2,700,624)
Total administered resourcing	159,614,896	167,908,596
Total resourcing for Health, Disability and Ageing	162,155,234	170,150,614
	2025–26	2026–27
Average staffing level (number)	7,073	6,883

All figures are GST exclusive.
Prepared on a resourcing (i.e. appropriation available) basis.

- (a) Appropriation Bill (No. 1) 2026–27.
- (b) Excludes \$20.0m in 2023–24 and \$199.8m in 2024–25 subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) The department has received \$19.4m and relinquished \$3.0m in 2024–25 under section 75 determinations.
- (d) \$4.8 million will be received through the Annual Appropriation Bill (No. 3) 2025–26. The annual appropriations received from these Bills will be recognised in future Portfolio Budget Statements but only after the Bills have received Royal Assent.
- (e) The department has relinquished \$7.0m in 2025–26 under section 75 determinations. A further \$76.4m was received, and \$40.8m was relinquished not subject to section 75 transfers as part of machinery of government changes. In addition, \$0.249m will be subject to quarantine through *Appropriation Act (No. 3) 2025–26*.
- (f) Excludes \$1.3m in 2025–26 subject to administrative quarantine by Finance or withheld under section 51 of the PGPA Act.
- (g) Estimated retained revenue receipts under the section 74 of the PGPA Act.
- (h) The department has relinquished \$0.092m in 2025–26 under section 75 determinations. A further \$0.13m was relinquished not subject to section 75 transfers as part of machinery of government changes.
- (i) Appropriation Bill (No. 2) 2026–27.
- (j) Excludes \$197.9m in 2024–25 subject to administrative quarantine by Finance or withheld under section 51 of the PGPA Act.
- (k) The department has relinquished \$7.5m in 2025–26 not subject to section 75 transfers as part of machinery of government changes. A further \$3.469m was relinquished not subject to section 75 transfers as part of machinery of government changes.
- (l) Excludes Services for Other Entities and Trust Moneys Special Accounts as these accounts are not considered resourcing for the department. For further information on special accounts refer to the department's Table 3.1: Estimates of Special Account Flows.
- (m) Amounts credited to the special account(s) from the department's annual and special appropriations.
- (n) Appropriation receipts from Health annual and special appropriations included above.
- (o) The department has relinquished \$67m and received \$28b in 2025–26 under section 75 determinations. A further \$89.8m was received, and \$88m was relinquished not subject to section 75 transfers as part of machinery of government changes. In addition, \$7.852m will be subject to quarantine through *Appropriation Act (No. 3) 2025–26*.
- (p) \$637.8 million will be received through the Annual Appropriation Bill (No. 3) 2025–26. The annual appropriations received from these Bills will be recognised in a future Portfolio Budget Statements but only after the Bills have received Royal Assent.
- (q) The department has relinquished \$68.4m in 2025–26 under section 75 determinations. A further \$95.7m was relinquished not subject to section 75 transfers as part of machinery of government changes.
- (r) \$20.0 million will be received through the Annual Appropriation Bill (No. 3) 2025–26. The annual appropriations received from these Bills will be recognised in future Portfolio Budget Statements but only after the Bills have received Royal Assent.
- (s) The department has received \$4.7m not subject to section 75 transfers as part of machinery of government changes.
- (t) *The new Aged Care Act 2024* received Royal Assent on 2 December 2024 and commenced 1 November 2025.

1.3 Budget measures

Budget measures in Part 1 relating to the Department of Health, Disability and Ageing are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: Department of Health, Disability and Ageing 2026–27 Budget measures

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

Outcome/ Program		2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Better Care for Older Australians ^(a) ^(b)						
Department of Health, Disability and Ageing						
Administered payments	1.6	-	5,412	-	-	-
	3.1	-	47,368	-	-	-
	3.2	-	242	260	278	298
	3.3	-	67,365	7,575	1,841	1,881
Departmental payments	1	-	820	754	-	-
	3	-	236,415	19,590	904	916
Departmental capital payments	3	-	8,929	584	-	-
Aged Care Quality and Safety Commission						
Departmental payments	1.1	-	156,837	-	-	-
Total payments		-	523,388	28,763	3,023	3,095
<i>Related receipts</i>						
<i>Aged Care Quality and Safety Commission</i>						
		-	(59,141)	(33,440)	(44,440)	-
Good Friday Appeal - Royal Children's Hospital Melbourne ^(c)						
Department of Health, Disability and Ageing						
Administered payments	1.2	-	-	-	-	-
	1.5	-	-	-	-	-
Total payments		-	-	-	-	-
Health, Agencies, Systems and Data ^(a)						
Department of Health, Disability and Ageing						
Administered payments	1.1	500	-	5,213	6,660	2,327
	1.2	(500)	-	-	-	-
	1.5	-	3,323	(1,817)	(3,193)	1,220
	1.9	-	-	-	-	-
	2.1	-	-	-	-	-
Departmental payments	1	-	1,742	1,687	1,715	1,701
Total payments		-	5,065	5,083	5,182	5,248
<i>Related receipts</i>						
		-	(399)	(1,197)	(2,215)	(4,253)

Table 1.2: Department of Health, Disability and Ageing 2026–27 Budget measures (continued)

	Outcome/ Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Health Protection ^(d)						
Department of Health, Disability and Ageing						
Administered capital payments	1.8	20,000	67,070	69,454	70,838	72,579
Administered payments	1.8	-	15,388	16,187	14,439	14,238
Departmental payments	1	-	4,700	4,780	4,840	4,906
Australian Centre for Disease Control						
Departmental payments	1	-	-	-	-	-
Department of the Treasury						
Administered payments	1	-	12,500	28,000	28,000	-
Total payments		20,000	99,658	118,421	118,117	91,723
Improving Access to and Uptake of Medicines and Vaccines ^(a)						
Department of Health, Disability and Ageing						
Administered payments	1.5	-	39,483	31,517	-	-
	1.7	-	11,600	6,750	-	-
	1.9	101,336	161,223	56,809	58,385	59,241
	2.3	454	7,662	3,710	11,423	2,211
Departmental payments	1	-	3,520	1,367	-	-
	2	-	1,954	-	-	-
Department of the Treasury						
Administered payments	1	-	4,560	6,850	2,372	2,439
Total payments		101,790	230,002	107,003	72,180	63,891
Improving Access to Home Care						
Department of Health, Disability and Ageing						
Administered payments	3.1	-	1,550	1,584	1,618	1,654
	3.2	-	297,400	268,325	313,050	346,478
	3.3	-	13,058	7,665	-	-
Departmental payments	3	-	40,392	12,418	10,391	10,514
Departmental capital payments	3	-	27,895	2,392	-	-
Total payments		-	380,295	292,384	325,059	358,646
Mental Health ^(a)						
Department of Health, Disability and Ageing						
Administered payments	1.2	-	31,480	1,533	783	-
Departmental payments	1	-	291	-	-	-
Department of the Treasury						
Administered payments	1	-	41,334	-	-	-
Total payments		-	73,105	1,533	783	-

Table 1.2: Department of Health, Disability and Ageing 2026–27 Budget measures (continued)

	Outcome/ Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Modernising Private Health ^(a)						
Department of Health, Disability and Ageing						
Administered payments	2.4	-	(205,962)	(870,312)	(930,989)	(987,398)
Total payments		-	(205,962)	(870,312)	(930,989)	(987,398)
National Health Reform Agreement – hospital funding and Commonwealth investment in the public hospital system ^(a)						
Department of Health, Disability and Ageing						
Administered payments	1.1	-	14,795	65,865	21,957	10,314
	2.1	-	-	(280,717)	(495,440)	(772,894)
	2.6	-	-	2,000	-	-
Departmental payments	2	-	1,520	230,259	485,440	772,894
Australian Commission on Safety and Quality in Health Care						
Departmental payments	1	-	2,104	1,515	638	567
Independent Health and Aged Care Pricing Authority						
Departmental payments	1	-	1,000	1,030	-	-
National Health Funding Body						
Departmental payments	1.1	-	1,830	1,563	840	850
Departmental capital payments	1.1	-	150	-	-	-
Department of the Treasury						
Administered payments		-	3,435,407	3,987,217	4,848,793	5,787,339
Total payments		-	3,456,806	4,008,732	4,862,228	5,799,070
Pharmaceutical Benefits Scheme (PBS) New and Amended Listings ^(e)						
Department of Health, Disability and Ageing						
Administered payments	2.1	1,426	5,718	5,650	5,956	6,147
	2.3	446,607	1,398,744	1,321,951	1,254,410	1,322,439
	2.7	(3)	(8)	(8)	(8)	(8)
Total payments		448,030	1,404,454	1,327,593	1,260,358	1,328,578
<i>Related receipts</i>						
Department of Health, Disability and Ageing						
		<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>

Table 1.2: Department of Health, Disability and Ageing 2026–27 Budget measures (continued)

	Outcome/ Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Preventive Health ^(a)						
Department of Health, Disability and Ageing						
Administered payments	1.5	-	12,900	12,900	-	-
	1.6	-	-	-	-	-
	1.8	-	-	-	-	-
	2.1	-	2,857	3,027	3,090	-
	2.5	-	-	-	-	-
Department of the Treasury						
Administered payments		-	107,760	107,760	107,760	107,760
Total payments		-	123,517	123,687	110,850	107,760
Reinvesting in Health, Disability and Ageing Programs						
Department of Health, Disability and Ageing						
Administered payments	1.1	(1,860)	(4,311)	(3,636)	(3,771)	(3,787)
	1.2	(30,411)	(69,371)	(69,836)	(74,328)	(74,852)
	1.3	(58,709)	(52,531)	(48,769)	(50,727)	(53,212)
	1.4	(56,843)	(46,360)	(44,531)	(45,845)	(48,119)
	1.5	(31,097)	(37,240)	(30,028)	(26,911)	(27,054)
	1.6	(6,696)	(28,059)	(28,864)	(22,277)	(22,107)
	1.7	-	(121)	(20)	(20)	(20)
	1.8	(61,799)	(8,019)	(7,973)	(7,988)	(8,453)
	1.9	-	(1,051)	(1,064)	(1,128)	(1,159)
	2.1	(4,056)	(963)	(680)	(585)	(588)
	2.3	(18,284)	(21,161)	(21,709)	(22,419)	(20,076)
	2.4	-	(363)	(324)	(307)	(307)
	2.6	(1,608)	(825)	(825)	(665)	(665)
	2.7	(495)	(2,021)	(2,079)	(2,113)	(2,175)
	3.1	(53,373)	(30,211)	(30,923)	(32,377)	(34,160)
	3.2	(157,719)	(206,477)	(208,393)	(220,874)	(219,873)
	3.3	(45,960)	(13,005)	(9,699)	(9,676)	(9,887)
	4.1	(19,956)	(20,279)	(19,315)	(17,977)	(19,472)
Total payments		(548,866)	(542,368)	(528,668)	(539,988)	(545,966)

Table 1.2: Department of Health, Disability and Ageing 2026–27 Budget measures (continued)

	Outcome/ Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Residential Aged Care Supply and Equity of Access ^(b)						
Department of Health, Disability and Ageing						
Administered payments	3.1	-	6,875	718	-	-
	3.2	-	21,050	78,067	129,431	186,328
	3.3	-	10,980	11,222	25,669	26,260
Departmental payments	3	-	6,106	4,677	2,710	2,695
Departmental capital payments	3	-	4,978	1,477	-	-
Department of the Treasury						
Administered payments		-	-	15,882	16,830	17,217
Total payments		-	49,989	112,043	174,640	232,500
Securing the National Disability Insurance Scheme for Future Generations ^{(a) (b)}						
Department of Health, Disability and Ageing						
Administered payments	4.1	-	12,434	9,191	5,566	5,689
	4.2	-	-	-	-	-
Departmental payments	1	-	105	251	13	18
	3	385	1,130	1,150	1,167	1,181
	4	2,467	47,683	7,429	1,986	2,010
National Disability Insurance Agency						
Departmental payments	1.1	-	(1,748,342)	(7,172,283)	(11,741,645)	(16,473,295)
	1.2	-	615,291	(80,919)	(6,431)	(6,170)
NDIS Quality and Safeguards Commission						
Administered payments	1.1	-	(5,225)	(5,321)	(5,392)	(5,768)
Departmental payments	1.2	-	45,654	50,568	52,793	53,953
Departmental capital payments	1.2	-	682	-	-	-
Total payments		2,852	(1,030,588)	(7,189,934)	(11,691,943)	(16,422,382)
<i>Related receipts</i>						
<i>NDIS Quality and Safeguards Commission</i>						
		-	-	(7,591)	(8,996)	(10,503)

Table 1.2: Department of Health, Disability and Ageing 2026–27 Budget measures (continued)

	Outcome/ Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Strengthening Medicare ^{(a) (f)}						
Department of Health, Disability and Ageing						
Administered payments	1.1	-	6,010	3,846	-	-
	1.4	-	13,648	13,857	417	(27,922)
	1.5	-	-	-	-	-
	1.6	15,000	250,728	237,752	320,146	323,491
	1.7	-	59,018	59,651	611	-
	2.1	-	(53,803)	(74,262)	72,250	72,079
	2.3	-	(12,174)	(48,890)	(95,915)	(106,285)
	2.6	-	2,871	1,423	1,319	1,172
	3.3	-	-	(4,100)	(4,100)	-
Departmental payments	1	151	19,074	14,402	10,945	9,145
	2	-	15,550	18,875	10,815	10,297
Australian Digital Health Agency						
Departmental payments	1.1	-	256,633	248,301	-	-
Departmental capital payments	1.1	-	25,975	26,904	-	-
Department of the Treasury						
Administered payments		-	20,872	21,331	24,801	25,397
Total payments		15,151	604,402	519,090	341,289	307,374

Table 1.2: Department of Health, Disability and Ageing 2026–27 Budget measures (continued)

	Outcome/ Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000	
Supporting Families Who Experience Stillbirth ^(a)							
Department of Health, Disability and Ageing							
	Administered payments	1.5	-	1,300	2,000	-	-
Department of the Treasury							
	Administered payments		-	4,781	4,894	-	-
Total payments			-	6,081	6,894	-	-
Thriving Kids ^{(a) (b)}							
Department of Health, Disability and Ageing							
	Administered payments	1.1	-	5,925	22,680	22,500	-
		1.6	-	44,071	21,080	10,211	7,039
		2.1	-	12,275	20,203	20,929	21,619
		4.1	-	36,991	31,536	20,999	19,372
Departmental payments							
		1	-	1,619	1,653	91	91
		2	-	808	498	178	179
		4	-	7,974	7,492	5,976	5,254
Australian Digital Health Agency							
	Departmental payments	1.1	-	12,175	6,907	-	-
Department of the Treasury							
	Administered payments		-	288,381	310,728	313,521	313,521
Total payments			-	410,219	422,777	394,405	367,075

Table 1.2: Department of Health, Disability and Ageing 2026–27 Budget measures (continued)

Other Portfolio measures since the 2024-25 Mid-Year Economic and Fiscal Outlook (MYEFO)						
Outcome/ Program		2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Boosting Productivity - Promoting Research, Development and Innovation ^{(a) (b) (g)}						
<i>Cross Portfolio</i>						
Department of Health, Disability and Ageing						
Administered payments	1.1	-	4,868	951	-	-
Departmental payments	1	-	9,812	-	-	-
National Health and Medical Research Council						
Departmental payments	1.1	-	12,962	11,292	-	-
Total payments		-	12,962	11,292	-	-
Closing the Gap - further investments ^{(a) (b) (g)}						
<i>Cross Portfolio</i>						
Department of Health, Disability and Ageing						
Administered payments	1.2	-	4,613	4,566	4,762	4,963
	1.3	(36)	1,057	784	468	-
	1.4	-	-	-	-	-
	1.6	-	-	-	-	-
Departmental payments	1	36	743	752	55	-
Department of the Treasury						
Administered payments		(2,300)	2,000	2,100	2,200	-
Total payments		(2,300)	8,413	8,202	7,485	4,963
Combatting Illicit Tobacco ^{(c) (h)}						
<i>Department of Home Affairs</i>						
Department of Health, Disability and Ageing						
Administered payments	1.5	-	-	-	-	-
Department of the Treasury						
Administered payments		-	-	-	-	-
Total payments		-	-	-	-	-
Continuing to Support Veterans and their Families ⁽ⁱ⁾						
<i>Department of Defence</i>						
Department of Health, Disability and Ageing						
Administered payments	2.1	-	(250)	(159)	-	-
	2.3	-	(153)	(178)	-	-
Total payments		-	(403)	(337)	-	-

Table 1.2: Department of Health, Disability and Ageing 2026–27 Budget measures (continued)

Other Portfolio measures since the 2024-25 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)						
Outcome/ Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000	
Ending Gender-Based Violence - continued investment ^{(a) (g)}						
<i>Cross Portfolio</i>						
Department of Health, Disability and Ageing						
Administered payments	1.5	-	990	2,973	-	-
Departmental payments	1	-	57	30	-	-
Department of the Treasury						
Administered payments	1	-	55,672	56,096	56,444	56,832
Total payments		-	56,719	59,099	56,444	56,832
Government Response to the Antisemitic Bondi Terrorist Attack ⁽ⁱ⁾						
<i>Cross Portfolio</i>						
Department of Health, Disability and Ageing						
Administered payments	1.2	-	-	-	-	-
Departmental payments	1	-	-	-	-	-
Department of the Treasury						
Administered payments	1	-	-	-	-	-
Total payments		-	-	-	-	-

Table 1.2: Department of Health, Disability and Ageing 2026–27 Budget measures (continued)

Other Portfolio measures since the 2024-25 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)						
Outcome/ Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000	
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension ⁽⁹⁾						
<i>Cross Portfolio</i>						
Department of Health, Disability and Ageing						
Departmental payments	-	-	-	-	(19,394)	
Aged Care Quality and Safety Commission						
Departmental payments	1	-	-	-	(2,326)	
Australian Centre for Disease Control						
Departmental payments	1	-	-	-	(1,598)	
Australian Digital Health Agency						
Departmental payments	1.1	-	-	-	(6,331)	
Australian Institute of Health and Welfare						
Departmental payments	1	-	-	-	(1,024)	
Australian Organ and Tissue Donation and Transplantation Authority						
Departmental payments	1	-	-	-	(117)	
Australian Radiation Protection and Nuclear Safety Agency						
Departmental payments	1	-	-	-	(655)	
Cancer Australia						
Departmental payments	1	-	-	-	(193)	
Food Standards Australia New Zealand						
Departmental payments	1	-	-	-	(364)	
National Disability Insurance Agency						
Departmental payments	1	-	-	-	(153,425)	
National Health and Medical Research Council						
Departmental payments	1	-	-	-	(916)	
National Health Funding Body						
Departmental payments	1	-	-	-	(244)	
NDIS Quality and Safeguards Commission						
Departmental payments	1	-	-	-	(6,441)	
Office of the Inspector-General of Aged Care						
Departmental payments	1	-	-	-	(392)	
Professional Services Review						
Departmental payments	1	-	-	-	(948)	
Total payments	-	-	-	-	(194,368)	

Table 1.2: Department of Health, Disability and Ageing 2026–27 Budget measures (continued)

Other Portfolio measures since the 2024-25 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)					
Outcome/ Program	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000	2029–30 \$'000
Nuclear Powered Submarine Program - continuation of government resourcing ⁽ⁱ⁾					
<i>Department of Defence</i>					
Australian Radiation Protection and Nuclear Safety Agency					
Departmental payments	1	-	8,227	8,511	-
Departmental capital payments	1	-	3,480	3,383	-
Total payments		-	11,707	11,894	-
Royal Commission into Defence and Veteran Suicide – continued implementation ⁽ⁱ⁾					
<i>Department of Defence</i>					
Australian Institute of Health and Welfare					
Departmental payments	1	-	2,050	2,000	2,701
Total payments		-	2,050	2,000	2,701
Employment Services and Support – additional funding ^{(c) (k)}					
<i>Department of Employment and Workplace Relations</i>					
Department of Health, Disability and Ageing					
Departmental payments	1	-	-	-	-
Total payments		-	-	-	-

(a) Part of the costs of this measure will be met from within existing resources.

(b) Part of the funding for this measure has already been provided for by the Government.

(c) The cost of this measure will be met from within existing resources.

(d) Includes \$299.9m in capital funding over five years from 2025–26

(e) Includes the impact of measures that are not for publication due to commercial sensitivities (nfp).

(f) Part of this measure was originally announced in the 2025–26 Budget and has been fully reversed by Strengthening Medicare announced in the 2026–27 Budget. The above financial figures reflect the current net fiscal impact of the measure.

(g) This is a Cross Portfolio measure. The full measure description and package details appear in 2026–27 Budget Paper 2 under Cross Portfolio.

(h) The lead entity for this measure is the Department of Home Affairs. The full measure description and package details appear in 2026–27 Budget under the Home Affairs Portfolio.

(i) The lead entity for this measure is the Department of Defence. The full measure description and package details appear in 2026–27 Budget under the Defence Portfolio.

(j) This is a Cross Portfolio measure. The full measure description and package details appear in Health's 2025–26 PAES under Cross Portfolio.

(k) The lead entity for this measure is the Department of Employment and Workplace Relations. The full measure description and package details appear in 2026–27 Budget under the Employment and Workplace Relations Portfolio.

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 Department of Health, Disability and Ageing can be found at: www.health.gov.au/resources/publications/corporate-plan-2025-26

The most recent Annual Performance Statements can be found at:
www.health.gov.au/resources/publications/department-of-health-disability-and-ageing-2024-25-annual-report

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Health Policy, Access and Support

Better equip Australia to meet current and future health needs of all Australians through the delivery of evidence-based health policies; improved access to comprehensive and coordinated health care; ensuring sustainable funding for health services, research and technologies; and protecting the health and safety of the Australian community.

Programs Contributing to Outcome 1

Program 1.1: Health Research, Coordination and Access

Program 1.2: Mental Health and Suicide Prevention

Program 1.3: First Nations Health

Program 1.4: Health Workforce

Program 1.5: Preventive Health and Chronic Disease Support

Program 1.6: Primary Health Care Quality and Coordination

Program 1.7: Primary Care Practice Incentives and Medical Indemnity

Program 1.8: Health Protection, Emergency Response and Regulation

Program 1.9: Immunisation

Linked programs¹

<p>Australian Commission on Safety and Quality in Health Care (ACSQHC)</p> <p>Programs</p> <ul style="list-style-type: none"> Program 1.1 – Safety and Quality in Health Care
<p>Contribution to Outcome 1 made by linked programs</p> <p>The ACSQHC supports the Australian Government to improve the long-term sustainability, quality and safety of Australia’s health care system. They do this by leading and coordinating national improvements that contribute to better health outcomes and experience for patients, consumers and communities (1.1).</p>
<p>Australian Competition and Consumer Commission (ACCC)</p> <p>Programs</p> <ul style="list-style-type: none"> Program 1.1 – Australian Competition and Consumer Commission
<p>Contribution to Outcome 1 made by linked programs</p> <p>The ACCC contributes to the health and safety of the community through the consideration and management of unacceptable safety risks posed by consumer goods (1.8).</p>
<p>Australian Digital Health Agency (the Agency)</p> <p>Programs</p> <ul style="list-style-type: none"> Program 1.1 – Digital Health
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Agency manages and governs the national digital health strategy and the design, delivery and operations of My Health Record (1.1).</p>
<p>Australian Institute of Health and Welfare (AIHW)</p> <p>Programs</p> <ul style="list-style-type: none"> Program 1.1 – Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community
<p>Contribution to Outcome 1 made by linked programs</p> <p>The AIHW provides high quality national health-related data and analysis (1.1).</p>
<p>Australian Radiation Protection and Nuclear Safety Agency (ARPANSA)</p> <p>Programs</p> <ul style="list-style-type: none"> Program 1.1 – Radiation Protection and Nuclear Safety
<p>Contribution to Outcome 1 made by linked programs</p> <p>ARPANSA contributes to the health and safety of the community by protecting the Australian people and environment from the harmful effects of radiation. They do this through radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation (1.8).</p>
<p>Cancer Australia</p> <p>Programs</p> <ul style="list-style-type: none"> Program 1.1 – Improved Cancer Control
<p>Contribution to Outcome 1 made by linked programs</p> <p>Cancer Australia works with the Department of Health, Disability and Ageing to implement cancer research for the Medical Research Future Fund (1.1).</p> <p>Cancer Australia provides national leadership in cancer control and works with the Department of Health, Disability and Ageing to improve the detection, treatment and survival outcomes for people with cancer (1.5).</p>

¹ Relevant Department of Health, Disability and Ageing program linkages are shown in parenthesis at the end of each linked program.

<p>Department of Agriculture, Fisheries and Forestry (DAFF)</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 2.1 – Biosecurity and Export Services
<p>Contribution to Outcome 1 made by linked programs</p> <p>DAFF contributes to the protection of:</p> <ul style="list-style-type: none"> – public health and safety through the regulation of imported food. They do this primarily by operating a border inspection scheme whereby foods are referred for inspection (based on risk) to verify safety and compliance to Australia’s food standards (1.5). – the health and safety of the Australian community through implementation of activities under the <i>Biosecurity Act 2015</i>. These include the screening of travellers at international airports and seaports (1.8).
<p>Department of Climate Change, Energy, the Environment and Water (DCCEEW)</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 2.3 – Accelerate the transition to a circular economy, while safely managing pollutants and hazardous substances
<p>Contribution to Outcome 1 made by linked programs</p> <p>DCCEEW contributes to the protection of:</p> <ul style="list-style-type: none"> – the environment from the risks of industrial chemicals, and risks to human health related to exposure to industrial chemicals via the environment. They do this by undertaking environmental risk assessments for the Australian Industrial Chemicals Introduction Scheme, and by providing advice, and receiving advice and recommendations, on risk management (1.8). – the environment from risks resulting from the use of gene technology by providing environmental risk assessment and risk management (1.8).
<p>Department of Education</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Support for the Child Care System – Connected Beginnings – Community Child Care Fund • Program 1.2 – Child Care Subsidy
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Education funds the Backbone element of the Connected Beginnings Program. Backbone teams collaborate with Aboriginal and Torres Strait Islander communities and organisations to co-design goals and solutions that improve engagement with health and early childhood education and care (ECEC). Together with the Health Partner (funded by the Department of Health, Disability and Ageing), they integrate local services to ensure culturally appropriate support for children and families, including:</p> <ul style="list-style-type: none"> – maternal and child health – ECEC – family support – preschools and schools. <p>The Department of Education contributes to increasing immunisation coverage rates by including childhood immunisation requirements as part of the eligibility criteria for the Child Care Subsidy. Eligibility for benefits is linked to satisfying the requirements for immunisation (1.9).</p>
<p>Department of Finance (Finance)</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 2.9 – Australian Government Investment Funds
<p>Contribution to Outcome 1 made by linked programs</p> <p>Finance assists the Department of Health, Disability and Ageing to implement the Medical Research Future Fund by managing the governance and legislative framework for the Fund (1.1).</p>

<p>Department of Foreign Affairs and Trade (DFAT)</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Foreign Affairs and Trade Operations
<p>Contribution to Outcome 1 made by linked programs</p> <p>DFAT works with the Department of Health, Disability and Ageing to promote regional and global strategic interests as they relate to health (1.1).</p>
<p>Department of Home Affairs (Home Affairs)</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 2.1 – Migration • Program 2.2 – Visas • Program 2.3 – Refugee, Humanitarian Settlement and Migrant Services • Program 3.2 – Border Management
<p>Contribution to Outcome 1 made by linked programs</p> <p>Home Affairs facilitates access to health and support services by determining annual client numbers for the Program of Assistance for Survivors of Torture and Trauma (1.2).</p> <p>Through the effective management and delivery of the skilled and family migration programs and sustainable growth in temporary visa programs, Home Affairs supports a prosperous and inclusive society. Home Affairs also advances Australia’s economic interests, ensuring visa programs include controls to minimise health risks or costs to the Australian community.</p> <p>These programs include:</p> <ul style="list-style-type: none"> – Skilled migration visa programs, supplementing Australia’s skilled workforce including the health workforce (1.4). – regional skilled visa programs, incentivising skilled migrants to regional Australia (1.4). – visa health requirements, ensuring visa applicants do not pose risks to public health and limited health resources (1.4). – visa health undertaking services which provides linkages for arriving migrants with communicable diseases to receive continuity of care support services from jurisdiction health clinics (1.8). – Health insurance visa condition, ensuring visa holders maintain adequate health insurance while in Australia (1.4). – Enforceable family sponsorship obligations, ensuring sponsors accept liability for any health costs incurred by visiting families in Australia (1.4). – Home Affairs contributes to the protection of human health, or the environment, by maintaining records on the importation of products containing industrial chemicals, and regulations for the import and export of controlled substances, e-cigarette or vaping products and unapproved medicines and medical devices at the border (1.8).
<p>Department of Industry, Science and Resources (DISR)</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Growing innovative and competitive businesses, industries and regions • Program 1.2 – Investing in science and technology
<p>Contribution to Outcome 1 made by linked programs</p> <p>DISR works with the Department of Health, Disability and Ageing to implement programs and provide input to a range of health policies to improve the support and regulatory environment for innovation in the health sector (1.1).</p> <p>DISR also works with the Department of Health, Disability and Ageing to support manufacturers of medical products and the industry, in particular to establish and implement an onshore sovereign mRNA vaccine manufacturing capability. This includes working with the Department of Health, Disability and Ageing to monitor and manage critical supply chain risks and supply chain disruptions in the health sector that require international and domestic industry considerations (1.1).</p> <p>Through the National Measurement Institute, DISR supports tobacco compliance and enforcement under the <i>Public Health (Tobacco and Other Products) Act 2023</i> (1.5) and contributes to ensuring compliance of Personal Protective Equipment (1.8).</p> <p>DISR and the Australian Nuclear Science and Technology Organisation work with the Department of Health, Disability and Ageing to ensure Australians have continued access to nuclear medicine products and services (1.7).</p>

Department of the Prime Minister and Cabinet (PM&C)
Programs
<ul style="list-style-type: none"> • Program 1.1 – Prime Minister and Cabinet
Contribution to Outcome 1 made by linked programs
The Office for Women is overseeing implementation of Working for Women: <i>A Strategy for Gender Equality</i> . This provides a framework for national gender equality approaches, including in relation to gender equity in healthcare access and outcomes (1.1 - 1.8).
Department of Social Services (DSS)
Programs
<ul style="list-style-type: none"> • Program 1.1 – Support for Families • Program 1.8 – Disability Employment Services • Program 2.1 – Families and Communities
Contribution to Outcome 1 made by linked programs
DSS contributes to:
<ul style="list-style-type: none"> – improving access to services and support for people with mental illness to achieve and maintain sustainable participation in employment and/or vocational education (1.2). – providing employment support for people with disability, injury or a health condition (1.2). – progressing and reporting on disability employment actions to improve the lives of people with disability through Australia's Disability Strategy 2021–2031 (1.1 – 1.9). – improving the quality of Australia's health workforce through funding training for health, allied health and community frontline workers to recognise and respond to the signs of family, domestic, and sexual violence and refer people to the most appropriate support services (1.4). – improving access to services and support, including allied health services and Medicare Benefits Schedule items, for children, young people, and their families experiencing disadvantage or who are vulnerable to abuse and neglect (1.2 – 1.6). – Safe and Supported: The National Framework for Protecting Australia's Children 2021–2031 (Safe and Supported) includes actions to improve early intervention and targeted support, drive service access improvements for children and young people in out-of-home care in order to ensure their lifetime wellbeing outcomes are on par with their peers, and strategies to support the future sustainability of the child and family sector workforce. Safe and Supported sets out Australia's 10-year strategy to make significant and sustained progress in reducing the rates of child abuse and neglect and its intergenerational impacts (1.2 – 1.6). – Safe and Supported and its Action Plans focus on priority groups that are experiencing disadvantage and/or vulnerability. Achieving safety and wellbeing outcomes for these children, young people and families will help Safe and Supported achieve its goal (1.2 – 1.6). – increasing immunisation coverage rates, which protect the health and safety of the Australian community by administering the Family Tax Benefit (FTB) Part A to eligible parents. Eligibility for the maximum rate of FTB Part A is linked to satisfying the requirements of age-related immunisation (1.9). – improving coordination and delivery of early childhood policies, programs and supports across government through the implementation of the Early Years Strategy 2024–2034 (the Strategy) in collaboration with the Department of Health, Disability and Ageing and other relevant agencies. Launched on 7 May 2024, the Strategy aims to deliver better education, development and wellbeing outcomes for children aged 0-5 years and their families. The Strategy will be delivered through 3 action plans over the next 10 years. The First Action Plan 2024–2027 was released on 20 December 2024, alongside an Outcomes Framework which sets out how the Government will measure progress against the Strategy's outcomes and vision over its 10-year life (1.3). – establishing a National Early Childhood Program for children with disability or developmental concerns. This program delivers a range of disability-specific information, workshops and supported playgroups for young children aged 0-8 years with disability or developmental concerns. This program assists in meeting the Closing the Gap Target 4, Aboriginal and Torres Strait Islander children thrive in their early years (1.3). – supporting the independence of, and economic participation by, people with disability and carers by providing targeted supports including the Disability Support Pension, Essential Medical Equipment Payment, Mobility Allowance, Carer Payment, Carer Allowance, Carer Supplement, Child Disability Assistance Payment and Carer Adjustment Payment (1.4).

<ul style="list-style-type: none"> – implementation and stewardship of Our Ways – Strong Ways – Our Voices: National Aboriginal and Torres Strait Islander Plan to End Family, Domestic and Sexual Violence 2026–2036 (Our Ways – Strong Ways – Our Voices), which addresses the high and disproportionate rates of violence against Aboriginal and Torres Strait Islander women, children and families. Our Ways – Strong Ways – Our Voices was launched on 10 February 2026 and recognises Aboriginal and Torres Strait Islander people with disability face compounded exclusion and high rates of violence (1.5). – An Our Ways – Strong Ways – Our Voices Action Plan will be developed during 2026, alongside second action plans for the National Plan to End Violence against Women and Children 2022–2032 and Safe and Supported: The National Framework for Protecting Australia’s Children 2021–2031 to ensure a coordinated approach for Aboriginal and Torres Strait Islander women, children, and families (1.2, 1.3, 1.4, 1.6).
<p>Department of the Treasury (Treasury)</p>
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.4 – Commonwealth-State Financial Relations
<p>Contribution to Outcome 1 made by linked programs</p> <p>Treasury provides financial assistance to state and territory governments as part of the Federal Financial Relations Framework.²</p> <p>Activities funded through funding agreements include:</p> <ul style="list-style-type: none"> – Hepatitis C Settlement Fund (1.1) – encouraging more clinical trials in Australia (1.1) – National Health Reform Agreement (1.1) – Additional assistance for public hospitals (1.1) – Community Health and Hospitals Program (1.1) – Health Infrastructure projects (1.1) – Health and Medical Research Centre for Launceston (1.1) – Expansion of the Flinders Medical Centre (1.1) – Bentley Hospital Surgicentre (1.1) – Northern Heart Centre in Launceston (1.1) – Birthing Unit and Maternity Ward at Yass Hospital (1.1) – Supporting Older Australian patients (1.1) – Hobart Maternity Services (1.1) – Medicare Mental Health Centres (1.2) – National Mental Health and Suicide Prevention Agreement – Bilateral schedules (1.2) – Aboriginal Mental Health and Wellbeing Centre (1.2) – improving trachoma control services for First Nations Australians (1.3) – Rheumatic Fever Strategy (1.3) – Northern Territory remote Aboriginal investment – health component (1.3) – Supporting the delivery of culturally appropriate primary health care services in remote Northern Territory (1.3) – Expansion of the John Flynn Prevocational Doctor Program (1.4) – Short-term workforce reforms – Kruk Review Implementation (1.4) – Eliminating Cervical Cancer in Australia (1.5) – National Bowel Cancer Screening Program – participant follow-up function (1.5) – Lymphoedema garments and allied health therapy programs (1.5) – National Coronial Information System (1.5) – Comprehensive Cancer Centres (1.5) – World-class Newborn Bloodspot Screening Program (1.5) – Expansion of colonoscopy triage services (1.5) – Smoking and Vaping Cessation Activities (1.5) – Access to Eflornithine (1.5)

² For Budget estimates relating to these programs, refer to Budget Paper No. 3.

<ul style="list-style-type: none"> – Illicit Tobacco Compliance and Enforcement Uplift (1.5) – Comprehensive Palliative Care in Aged Care (1.6) – Reducing stillbirths (1.6) – Supporting Palliative Care in Launceston (1.6) – Medicare Urgent Care Clinic (1.6) – Palliative Care Services Navigation Pilot (1.6) – Primary Care Pilots (1.6) – National Critical Care and Trauma Response Centre (1.8) – Essential Vaccines (1.9).
Food Standards Australia New Zealand (FSANZ)
Programs
<ul style="list-style-type: none"> • Program 1.1 – Food Regulatory Activity and Services to the Minister and Parliament
Contribution to Outcome 1 made by linked programs
<p>FSANZ contributes to the protection of:</p> <ul style="list-style-type: none"> – public health and safety by developing food standards for implementation by the states and territories. FSANZ also coordinates national food surveillance and recall activities to minimise the risk of adverse health events from food (1.5). – human health from the risks of industrial chemicals related to food by providing and receiving advice (1.8).
Independent Health and Aged Care Pricing Authority (IHACPA)
Programs
<ul style="list-style-type: none"> • Program 1.1 – Development of Pricing Advice and Annual Determinations
Contribution to Outcome 1 made by linked programs
<p>IHACPA determines the National Efficient Price (NEP) for public hospital services as the basis for activity-based funding and the National Efficient Cost for those public hospital services under block funding arrangements. The NEP determines the Commonwealth contribution to public hospital funding (1.1).</p>
National Blood Authority
Programs
<ul style="list-style-type: none"> • Program 1.1 – National Blood Agreement Management
Contribution to Outcome 1 made by linked programs
<p>The National Blood Authority works to save and improve Australian lives through a world class blood supply that is safe, secure, affordable, and well managed (1.1).</p>
National Emergency Management Agency (NEMA)
Programs
<ul style="list-style-type: none"> • Program 1.1 – NEMA – Departmental, Australian Government Disaster and Emergency Financial Support • Program 1.2 – Australian Government Disaster & Emergency Financial Support • Program 1.3 – Australian Government Resilience, Preparedness and Disaster Risk Reduction Support
Contribution to Outcome 1 made by linked programs
<p>NEMA works with the Department of Health, Disability and Ageing to support effective and coordinated mental health support and services in communities at risk of, and affected by, disasters, in line with the National Disaster Mental Health and Wellbeing Framework (1.2).</p>
National Health and Medical Research Council (NHMRC)
Programs
<ul style="list-style-type: none"> • Program 1.1 – Health and Medical Research • Program 1.8 – Health Protection
Contribution to Outcome 1 made by linked programs
<p>NHMRC contributes to community health outcomes through its investment in high-quality health and medical research and through guidance on ethical practice in health care and the conduct of research. NHMRC also administers research grant programs on behalf of the Department of Health, Disability and Ageing, including the Medical Research Future Fund (1.1).</p>

NHMRC contributes to the protection of human health through the translation of research into public policy, health systems and clinical practice. They do this through the development and/or endorsement of evidence-based health advice and public health, environmental health and clinical practice guidelines (1.8).
National Health Funding Body (NHFB)
Programs
<ul style="list-style-type: none"> Program 1.1 – National Health Funding Pool Administration
Contribution to Outcome 1 made by linked programs
The NHFB is responsible for the transparent and efficient administration of Commonwealth, state and territory funding of public hospital services. This includes the administration of payments to and from the National Health Funding Pool to Local Hospital Networks and other parties in accordance with the National Health Reform Agreement. Commonwealth funding is provided by Treasury (1.1).
National Indigenous Australians Agency (NIAA)
Programs
<ul style="list-style-type: none"> Program 1.3 – Safety and Wellbeing
Contribution to Outcome 1 made by linked programs
The NIAA works closely with the Department of Health, Disability and Ageing to ensure the effectiveness of Aboriginal and Torres Strait Islander health funding, and that mainstream policy, programs and services deliver benefits to First Nations people. NIAA also provides grants for health, wellbeing and resilience projects; substance use treatment and harm minimisation projects; and projects aimed at combatting petrol sniffing and the use of other volatile substances (1.2 and 1.3).
Organ and Tissue Authority (OTA)
Programs
<ul style="list-style-type: none"> Program 1.1 – A Nationally Coordinated System for Organ and Tissue Donation for Transplantation
Contribution to Outcome 1 made by linked programs
The OTA leads the national DonateLife program to maximise organ and tissue donation for transplantation. This is achieved by increasing the capability and capacity within the health system and raising community awareness in support of donation (1.1).
Safe Work Australia (SWA)
Programs
<ul style="list-style-type: none"> Program 1.1 – Reform of and Improvements to Australian Work Health and Safety and Workers' Compensation Arrangements
Contribution to Outcome 1 made by linked programs
SWA contributes to the protection of human health from the risks of industrial chemicals related to the health of workers by providing advice, and receiving advice and recommendations (1.8).

Services Australia
Programs
<ul style="list-style-type: none"> • Program 1.2 – Customer Service Delivery • Program 1.3 – Technology and Transformation
Contribution to Outcome 1 made by linked programs
<p>Services Australia contributes to:</p> <ul style="list-style-type: none"> – ensuring that Australia's health system is better equipped to meet current and future health needs by administering the Australian Organ Donor Register (1.1). – increasing immunisation coverage rates, protecting the health and safety of the Australian community by administering the Australian Immunisation Register on behalf of the Department of Health, Disability and Ageing (1.9). <p>Services Australia administers payments and services to eligible recipients under the following programs/initiatives administered by the Department of Health, Disability and Ageing:</p> <ul style="list-style-type: none"> – Indigenous access to the Pharmaceutical Benefits Scheme (1.3) – Workforce Incentive Program (1.4) – Rural Procedural Grants Program (1.4) – Scaling of Rural Workforce Program (1.4) – Practice Incentive Program payments to general practices, general practitioners and Indigenous health services (1.7) – medical indemnity activities, including indemnity for eligible midwives (1.7) – COVID-19 Vaccine Claims Scheme (1.7).

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: Better equip Australia to meet current and future health needs of all Australians through the delivery of evidence-based health policies; improved access to comprehensive and coordinated health care; ensuring sustainable funding for health services, research and technologies; and protecting the health and safety of the Australian community.

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–20 Forward estimate \$'000
Program 1.1: Health Research, Coordination and Access ^(a)					
Administered expenses					
Ordinary annual services ^(b) to Services for Other Entities and Trust Moneys Special Account	161,992	274,095	199,426	156,264	130,036
	(21,081)	(12,820)	(13,288)	(13,952)	(14,650)
Special accounts					
Biomedical Translation Fund	-	-	-	-	-
Services for Other Entities and Trust Moneys Special Account	-	-	-	-	-
Medical Research Future Fund	650,000	650,000	650,000	650,000	650,000
Special appropriations					
<i>National Health Act 1953</i> - blood fractionation products and blood related products to National Blood Authority	1,285,884	1,533,855	1,676,575	1,832,247	1,832,247
<i>Public Governance, Performance and Accountability Act 2013</i> s77 - repayments	2,000	2,000	2,000	2,000	2,000
Payments to corporate entities	359,616	410,814	384,322	131,260	128,586
Total for Program 1.1	2,438,411	2,857,944	2,899,035	2,757,819	2,728,219
Program 1.2: Mental Health and Suicide Prevention ^(a)					
Administered expenses					
Ordinary annual services ^(b)	1,606,220	1,710,478	1,685,604	1,791,270	1,801,431
Total for Program 1.2	1,606,220	1,710,478	1,685,604	1,791,270	1,801,431
Program 1.3: First Nations Health ^(a)					
Administered expenses					
Ordinary annual services ^(b)	1,223,316	1,325,040	1,237,550	1,236,608	1,279,696
Total for Program 1.3	1,223,316	1,325,040	1,237,550	1,236,608	1,279,696

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–20 Forward estimate \$'000
Program 1.4: Health Workforce ^(a)					
Administered expenses					
Ordinary annual services ^(b)	1,984,364	2,019,917	1,850,301	1,874,833	1,905,168
Total for Program 1.4	1,984,364	2,019,917	1,850,301	1,874,833	1,905,168
Program 1.5: Preventive Health and Chronic Disease Support ^(a)					
Administered expenses					
Ordinary annual services ^(b)	863,135	959,798	781,232	641,372	650,490
Total for Program 1.5	863,135	959,798	781,232	641,372	650,490
Program 1.6: Primary Health Care Quality and Coordination ^(a)					
Administered expenses					
Ordinary annual services ^(b)	1,247,057	1,575,811	1,783,673	1,754,624	1,747,246
Total for Program 1.6	1,247,057	1,575,811	1,783,673	1,754,624	1,747,246
Program 1.7: Primary Care Practice Incentives and Medical Indemnity					
Administered expenses					
Ordinary annual services ^(b)	508,609	521,162	533,116	484,233	495,526
Special appropriations					
<i>Medical Indemnity Act 2002</i>	135,562	143,277	152,038	161,655	172,163
<i>Midwife Professional Indemnity (Commonwealth Contribution) Scheme Act 2010</i>	5,793	6,575	7,435	8,372	10,390
Total for Program 1.7	649,964	671,014	692,589	654,260	678,079

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–20 Forward estimate \$'000
Program 1.8: Health Protection, Emergency Response and Regulation ^(a)					
Administered expenses					
Ordinary annual services ^(b)	984,677	492,373	480,786	485,887	562,513
Non cash expenses ^(c)	166,644	16,529	16,529	16,529	16,529
Total for Program 1.8	1,151,321	508,902	497,315	502,416	579,042
Program 1.9: Immunisation ^(a)					
Administered expenses					
Ordinary annual services ^(b)	31,915	34,281	29,661	31,273	30,890
to Australian Immunisation Register Special Account	(7,133)	(7,133)	(7,133)	(7,133)	(7,133)
Special accounts					
Australian Immunisation Register Special Account - s78 PGPA Act	9,819	9,819	9,819	9,819	9,819
Expense adjustment ^(d)	-	-	-	-	-
Special appropriations <i>National Health Act 1953</i> - essential vaccines	702,328	750,667	599,088	616,748	618,683
Total for Program 1.9	736,929	787,634	631,435	650,707	652,259

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–20 Forward estimate \$'000
Outcome 1 totals by appropriation type					
Administered expenses					
Ordinary annual services ^(b)	8,611,285	8,912,955	8,581,349	8,456,364	8,602,996
to Special accounts	(28,214)	(19,953)	(20,421)	(21,085)	(21,783)
Special appropriations	2,131,567	2,436,374	2,437,136	2,621,022	2,635,483
Special accounts	659,819	659,819	659,819	659,819	659,819
Non cash expenses ^(c)	166,644	16,529	16,529	16,529	16,529
Payments to corporate entities	359,616	410,814	384,322	131,260	128,586
Departmental expenses					
Departmental appropriation ^(e)	649,858	542,707	455,817	440,518	448,405
to Special accounts	(10,109)	(47,284)	(45,185)	(9,240)	(7,284)
Expenses not requiring appropriation in the Budget year ^(f)	12,120	10,322	11,412	11,384	10,793
Special accounts					
AICIS ^(g)	8,312	9,833	9,891	10,014	10,201
OGTR ^(h)	-	-	-	-	-
TGA ⁽ⁱ⁾	23,110	59,823	60,898	26,451	27,167
Expense adjustment ^(f)	(31,422)	(69,656)	(70,789)	(36,465)	(37,368)
Total expenses for Outcome 1	12,552,586	12,922,284	12,480,778	12,306,571	12,473,544

	2025–26	2026–27
Average staffing level (number)	3,333	3,163

- (a) Budget estimates for this program exclude National Partnership payments to state and territory governments by Treasury as part of the Federal Financial Relations framework. National Partnerships are listed in this chapter under each program. For Budget estimates relating to the National Partnership component of this program, please refer to Budget Paper 3 or Program 1.9 of Treasury's Portfolio Budget Statements.
- (b) Appropriation Bill (No. 1) 2026-2027.
- (c) 'Non cash expenses' relate to the write down of drug stockpile inventory due to expiration, consumption and distribution.
- (d) Special accounts are reported on a cash basis. This adjustment reflects the differences between expense and cash.
- (e) Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1)' and 'Revenue from independent sources (s74)'.
- (f) Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.
- (g) Industrial Chemicals Special Account.
- (h) Office of the Gene Technology Regulator (OGTR) Special Account.
- (i) Therapeutic Goods Administration (TGA) Special Account.

Performance measures for Outcome 1

Tables 2.1.2 – 2.1.10 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 Program 1.1

Outcome 1: Health Policy, Access and Support		
Better equip Australia to meet current and future health needs of all Australians through the delivery of evidence-based health policies; improved access to comprehensive and coordinated health care; ensuring sustainable funding for health services, research and technologies; and protecting the health and safety of the Australian community.		
Program 1.1: Health Research, Coordination and Access		
Fund Australian health and medical research, blood fractionation and blood related products.		
Key Activity	Fund health and medical research through the Medical Research Future Fund (MRFF) that addresses the health priorities of all Australians.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	1.1A – MRFF funds are disbursed towards grants of financial assistance to support research that addresses the Australian Medical Research and Innovation Priorities.	<ul style="list-style-type: none"> a. Disburse at least 99% of MRFF funds available in 2025–26 towards grants of financial assistance. b. 100% of grants awarded in 2025–26 address one or more of the Australian Medical Research and Innovation Priorities in force at the time. <p>Targets: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	1.1A – MRFF funds are disbursed towards grants of financial assistance to support research that addresses the Australian Medical Research and Innovation Priorities.	<ul style="list-style-type: none"> a. Disburse at least 99% of MRFF funds available in 2026–27 towards grants of financial assistance. b. 100% of grants awarded in 2026–27 address one or more of the Australian Medical Research and Innovation Priorities in force at the time.
Forward Estimates 2027–30	As per 2026–27	<p>For 2027–28:</p> <ul style="list-style-type: none"> a. Disburse at least 99% of MRFF funds available in 2027–28 towards grants of financial assistance. b. 100% of grants awarded in 2027–28 address one or more of the Australian Medical Research and Innovation Priorities in force at the time. <p>For 2028–29:</p> <ul style="list-style-type: none"> a. Disburse at least 99% of MRFF funds available in 2028–29 towards grants of financial assistance.

		<p>b. 100% of grants awarded in 2028–29 address one or more of the Australian Medical Research and Innovation Priorities in force at the time.</p> <p>For 2029–30:</p> <p>a. Disburse at least 99% of MRFF funds available in 2029–30 towards grants of financial assistance.</p> <p>b. 100% of grants awarded in 2029–30 address one or more of the Australian Medical Research and Innovation Priorities in force at the time.</p>
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Program 1.1: Health Research, Coordination and Access		
Key Activity	Fund the National Blood Authority to provide a safe supply of blood and blood related products, and blood fractionation for the benefit of all Australians.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	1.1B – Funds are provided to the National Blood Authority to deliver an uninterrupted national supply of blood and blood products that meet clinically appropriate demand.	Target: Data not available³ Program is demand driven.
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	1.1B – Funds are provided to the National Blood Authority to deliver an uninterrupted national supply of blood and blood products that meet clinically appropriate demand.	Program is demand driven.
Forward Estimates 2027–30	As per 2026–27	Program is demand driven.
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

³ Data is not yet available. Results will be published in the Department of Health, Disability and Ageing 2025–26 Annual Report.

Table 2.1.3: Performance measures for Program 1.2

Program 1.2: Mental Health and Suicide Prevention		
Support the mental health and wellbeing of all Australians by facilitating access to high quality, affordable, culturally appropriate and timely mental health and suicide prevention services.		
Key Activity	Facilitate the delivery of services for mental health across the continuum of care.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	1.2A – Number of mental health service contacts.	Target: Data not available⁴ Program is demand driven.
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	1.2A – Number of mental health service contacts.	Program is demand driven.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.2: Mental Health and Suicide Prevention		
Key Activity	Facilitate the implementation and delivery of suicide prevention initiatives.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	1.2B – Number of service contacts for Universal Aftercare services.	Target: Data not available⁵ Program is demand driven.
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	1.2B – Number of service contacts for Universal Aftercare services.	Program is demand driven.
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		

⁴ Data is not yet available. Results will be published in the Department of Health, Disability and Ageing 2025–26 Annual Report.

⁵ Data is not yet available. Results will be published in the Department of Health, Disability and Ageing 2025–26 Annual Report.

Table 2.1.4: Performance measures for Program 1.3

Program 1.3: First Nations Health		
Drive improved health outcomes for First Nations peoples through access to First Nations-led, culturally appropriate health care.		
Key Activity	First Nations Community Controlled Health Care. Support Aboriginal Community Controlled Health Organisations (ACCHOs) to deliver primary health care services and community driven health initiatives.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	1.3A – Increase the percentage of annual Indigenous Australians' Health Programme (IAHP) funding directed to ACCHOs.	77% (Target: 74%) Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	1.3A – Increase the percentage of annual Indigenous Australians' Health Programme (IAHP) funding directed to ACCHOs.	76%
Forward Estimates 2027–30	As per 2026–27	2027–28: 78% 2028–29: 80% 2029–30: 82%

Program 1.3: First Nations Health		
Key Activity	Targeted health initiatives. Support access to comprehensive, holistic health care that targets: <ul style="list-style-type: none"> • Chronic disease management. • Health promotion, early intervention and prevention. • Child and maternal health. 	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	1.3B – Increase the percentage of First Nations people attending Indigenous Australians' Health Programme (IAHP) funded services who undertake a 715 health check.	48% (Target: 49%) Target: At risk A rapid rate of increase was observed post-Covid. The expected performance result suggests the rate of increase has slowed.
Year	Performance Measure	Planned Performance Results⁶
Budget Year 2026–27	1.3B – Increase the percentage of First Nations people attending Indigenous Australians' Health Programme (IAHP) funded services who undertake a 715 health check.	51%
Forward Estimates 2027–30	As per 2026–27	2027–28: 53% 2028–29: 55% 2029–30: To be confirmed ⁷
Material changes to Program 1.3 resulting from 2026–27 Budget Measures: Nil		

⁶ The planned performance results are being reviewed ahead of the 2026–27 Corporate Plan.

⁷ Ibid.

Table 2.1.5: Performance measures for Program 1.4

Program 1.4: Health Workforce					
Improve the quality, distribution and planning of the Australian health workforce to better meet the needs of the community and deliver a sustainable, well distributed health workforce.					
Key Activity		Fostering a sustained growth of the health workforce.			
Year	Performance Measure	Expected Performance Results			
Current Year 2025–26	1.4A – Annual change in headcount across the health workforce.	Location by Modified Monash Model (2023)	Number of Primary Care General Practitioners	Number of Nurses and Midwives	Number of Allied Health Practitioners
			Target Expected Result	Target Expected Result	Target Expected Result
		MM1 – Metropolitan	28,052 28,430	285,440 299,636	167,179 175,724
		MM2 – Regional centres	4,763 5,077	40,453 42,212	18,538 19,538
		MM3 – Large rural towns	4,013 4,276	30,010 31,158	13,334 14,131
		MM4 – Medium rural towns	2,823 2,950	13,668 14,180	6,820 7,134
		MM5 – Small rural towns	3,630 3,748	14,617 15,072	5,887 6,292
		MM6 – Remote communities	1,090 1,091	4,063 4,257	1,614 1,662
		MM7 – Very remote communities	1,327 1,319	2,646 2,785	865 892
		Target: At risk Each figure does not achieve ≥100% of its target.			
Year	Performance Measure	Planned Performance Results			
Budget Year 2026–27	1.4A – Annual change in headcount across the health workforce.	Annual increase on 2025–26 and further increases for each subsequent year.			
Forward Estimates 2027–30	As per 2026–27	As per 2026–27			

Program 1.4: Health Workforce				
Key Activity	Distributing Primary Care General Practitioners to facilitate equitable access to health care.			
Year	Performance Measure	Expected Performance Results		
Current Year 2025–26	1.4B – Number of Primary Care General Practitioners FTE per 100,000 population (by Modified Monash Model).	Location by Modified Monash Model (2023)	Primary Care GP FTE per 100,000 population	
			Target	Expected result
		MM1 – Metropolitan	111.9	111.4
		MM2 – Regional centres	107.5	111.8
		MM3 – Large rural towns	124.5	128.8
		MM4 – Medium rural towns	125.8	128.2
		MM5 – Small rural towns	77.8	80.6
		MM6 – Remote communities	66.8	67.6
		MM7 – Very remote communities	70.6	72.3
		Australia total	109.6	110.2
Target: At risk Each figure does not achieve ≥100% of its target.				
Year	Performance Measure	Planned Performance Results		
Budget Year 2026–27	1.4B – Number of Primary Care General Practitioners FTE per 100,000 population (by Modified Monash Model).	Annual increase on 2025–26 and further increases for each subsequent year.		
Forward Estimates 2027–30	As per 2026–27	As per 2026–27		

Program 1.4: Health Workforce				
Key Activity	Training the next generation of Primary Care General Practitioners.			
Year	Performance Measure	Expected Performance Results		
Current Year 2025–26	1.4C – Number and distribution of General Practice trainees undertaking active training in the Australian General Practice Training (AGPT), Rural Generalist Training Scheme (RGTS) and Remote Vocational Training Scheme (RVTS programs) by Modified Monash Model.	Location by Modified Monash Model (2023)	Number of Primary Care General Practitioners FTE active training	
			Target	<i>Expected result</i>
		MM1 – Metropolitan	1,571.4	1,683.7
		MM2 – Regional centres	529.2	584.7
		MM3 – Large rural towns	414.1	460.7
		MM4 – Medium rural towns	328.9	339.2
		MM5 – Small rural towns	300.0	350.4
		MM6 – Remote communities	106.9	110.9
		MM7 – Very remote communities	60.6	75.4
		Australia total	3,311.4	3,605.1
Target: Achieved All figures are ≥100% of the target.				
Year	Performance Measure	Planned Performance Results		
Budget Year 2026–27	1.4C – Number and distribution of General Practice trainees undertaking active training in the Australian General Practice Training (AGPT), Rural Generalist Training Scheme (RGTS) and Remote Vocational Training Scheme (RVTS programs) by Modified Monash Model.	Annual increase on 2025–26 and further increases for each subsequent year.		
Forward Estimates 2027–30	As per 2026–27	As per 2026–27		
Material changes to Program 1.4 resulting from 2026–27 Budget Measures: Nil				

Table 2.1.6: Performance measures for Program 1.5

Program 1.5: Preventive Health and Chronic Disease Support		
Support health and wellbeing through providing access to cancer screening programs and undertaking activities to reduce rates of harmful alcohol consumption and illicit drug use. Undertake activities to promote smoking and e-cigarette cessation and prevent uptake and encourage healthy lifestyles.		
Key Activity	Health promotion and education activities to support smoking and nicotine cessation and prevention.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	1.5A – Achieve preventive health target for smoking through reducing percentage adults who smoke daily.	Progressive decrease of daily smoking prevalence towards <5% Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	1.5A – Achieve preventive health target for smoking through reducing percentage adults who smoke daily.	Progressive decrease of daily smoking prevalence towards <5%
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.5: Preventive Health and Chronic Disease Support		
Key Activity	Alcohol and other drug treatment services.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	<p>1.5B – Support access to alcohol and other drug treatment services through:</p> <ul style="list-style-type: none"> a. Executing grant funding agreements on time. b. Ensuring treatment service provider key performance indicators are achieved. 	<ul style="list-style-type: none"> a. Grant agreements with treatment service providers are executed on time. <p>Target: Achieved - 3 of 3 grant agreements for 2025–26 were executed on time.</p> <ul style="list-style-type: none"> b. Treatment service providers meet their identified key performance indicators. <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	<p>1.5B – Support access to alcohol and other drug treatment services through:</p> <ul style="list-style-type: none"> a. Executing grant funding agreements on time. b. Ensuring treatment service provider key performance indicators are achieved. 	<ul style="list-style-type: none"> a. 100% of grant agreements with treatment service providers are executed on time. b. 100% of treatment service providers meet their identified key performance indicators.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.5: Preventive Health and Chronic Disease Support		
Key Activity	Administer the 3 cancer screening programs in accordance with the National Preventive Health Strategy 2021–2030 and the National Strategy for the Elimination of Cervical Cancer in Australia.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	<p>1.5C – Administer the 3 cancer screening programs:</p> <ul style="list-style-type: none"> a. National Bowel Cancer Screening Program. b. National Cervical Screening Program. c. National Lung Cancer Screening Program. 	<p>a.</p> <ul style="list-style-type: none"> 1) Correspondence (pre/invitations) sent of correspondence due to be sent (%) 2) Bowel test kits sent of kits due to be sent (%) 3) Follow up contacts made of contacts due to be made (%) <p>b.</p> <ul style="list-style-type: none"> 1) Correspondence (invitations) sent of correspondence due to be sent (%) 2) Follow up contacts made of contacts due to be made (%) <p>c.</p> <ul style="list-style-type: none"> 1) Correspondence sent of correspondence due to be sent (%) 2) Follow up contacts made of contacts due to be made (%) <p>Targets: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	<p>1.5C – Administer the 3 cancer screening programs:</p> <ul style="list-style-type: none"> a. National Bowel Cancer Screening Program. b. National Cervical Screening Program. c. National Lung Cancer Screening Program. 	<p>a.</p> <ul style="list-style-type: none"> 1) Correspondence (pre/invitations) sent of correspondence due to be sent (%) 2) Bowel test kits sent of kits due to be sent (%) 3) Follow up contacts made of contacts due to be made (%). <p>b.</p> <ul style="list-style-type: none"> 1) Correspondence (invitations) sent of correspondence due to be sent (%) 2) Follow up contacts made of contacts due to be made (%). <p>c.</p> <ul style="list-style-type: none"> 1) Correspondence sent of correspondence due to be sent (%) 2) Follow up contacts made of contacts due to be made (%).
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.5 resulting from 2026–27 Budget Measures: Nil		

Table 2.1.7: Performance measures for Program 1.6

Program 1.6: Primary Health Care Quality and Coordination		
Strengthen primary health care by delivering funding to frontline primary health care services and improving the access, delivery, quality and coordination of those services. This will help improve health outcomes for patients, particularly people with chronic and/or mental health conditions, and assist in reducing unnecessary hospital visits and admissions.		
Key Activity	Supporting Primary Health Networks (PHNs) to increase the efficiency, effectiveness, accessibility, and quality of primary health care services through the delivery of key national programs.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	1.6A – PHNs are meeting delivery objectives for national programs.	28 ⁸ Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	1.6A – PHNs are meeting delivery objectives for national programs.	28
Forward Estimates 2027–30	As per 2026–27	2027–28: 29 2028–29: 29 2029–30: 29

⁸ This target demonstrates the large majority of PHNs have met the individual performance criteria to achieve the result.

Program 1.6: Primary Health Care Quality and Coordination		
Key Activity	Support state and territory governments and PHNs to delivery Medicare Urgent Care Clinics (UCCs).	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	1.6B – Number of Medicare UCC presentations that report they otherwise would have gone to an ED or called an ambulance if the Medicare UCC was not available.	Establish baseline Target: Data not available ⁹
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	1.6B – Number of Medicare UCC presentations that report they otherwise would have gone to an ED or called an ambulance if the Medicare UCC was not available.	To be determined ¹⁰
Forward Estimates 2027–30	As per 2026–27	2027–28: To be determined 2028–29: To be determined 2029–30: To be determined
Material changes to Program 1.6 resulting from 2026–27 Budget Measures: Nil		

⁹ Data is not yet available. The result will be published in the Department of Health, Disability and Ageing 2025–26 Annual Report.

¹⁰ Planned performance results will be determined after the 2025–26 baseline is established.

Table 2.1.8: Performance measures for Program 1.7

Program 1.7: Primary Care Practice Incentives and Medical Indemnity		
Provide incentive payments to eligible general practices through the Practice Incentives Program (PIP) to incentivise, promote and support general practices to deliver quality care, strengthen practice capacity, and enhance patient access and health outcomes.		
Key Activity	Providing Practice Incentive Program (PIP) payments to eligible general practices.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	1.7A – The percentage of general practices accredited under the NGPA Scheme participating in PIP.	≥95.0% Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	1.7A – The percentage of general practices accredited under the NGPA Scheme participating in PIP.	≥95.0%
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.7 resulting from 2026–27 Budget Measures: Nil		

Table 2.1.9: Performance measures for Program 1.8

Program 1.8: Health Protection, Emergency Response and Regulation		
Protect the health of the Australian community through national leadership and capacity building to detect, prevent and respond to threats to public health and safety, including those arising from communicable diseases, natural disasters, acts of terrorism and other incidents that may lead to mass casualties. Protect human health and the environment through regulatory oversight of therapeutic goods, controlled drugs, vaping goods, genetically modified organisms, and industrial chemicals.		
Key Activity	Regulating therapeutic goods to ensure safety, efficacy, performance and quality.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	1.8A – Percentage of therapeutic goods evaluations that meet statutory timeframes.	99% (Target: 100%) Target: At risk Twenty-one of the 2,066 prescription medicine subcategory submissions completed as at 3 March 2026 this financial year have exceeded their legislated working days, hence decreasing our expected performance result to 99%.
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	1.8A – Percentage of therapeutic goods evaluations that meet statutory timeframes.	100%
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.8: Health Protection, Emergency Response and Regulation		
Key Activity	Regulating through compliance and monitoring and providing advice on the import, export, cultivation, production, and manufacture of controlled drugs, including medicinal cannabis, to support Australia’s obligations under the International Drug Conventions.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	1.8B – Number of completed inspections of licence holders under the <i>Narcotic Drugs Act 1967</i> .	33 (Target: 32) Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	1.8B – Number of completed inspections of licence holders under the <i>Narcotic Drugs Act 1967</i> .	35
Forward Estimates 2027–30	As per 2026–27	2027–28: 36 2028–29: 36 2029–30: 36

Program 1.8: Health Protection, Emergency Response and Regulation		
Key Activity	Administering the National Gene Technology Scheme by evaluating applications and issuing approvals as appropriate, and by conducting routine inspections of certified facilities and licensed activities with genetically modified organisms (GMOs).	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	1.8C: a. Percentage of statutory timeframes met for decisions on applications. b. Percentage of reported non-compliance with the conditions of GMO approvals assessed.	a. ≥98% b. ≥98% Targets: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	1.8C: a. Percentage of statutory timeframes met for decisions on applications. b. Percentage of reported non-compliance with the conditions of GMO approvals assessed.	a. ≥98% b. ≥98%
Forward Estimates 2027–30	a. As per 2026–27 b. As per 2026–27	a. As per 2026–27 b. As per 2026–27

Program 1.8: Health Protection, Emergency Response and Regulation		
Key Activity	Completing industrial chemical risk assessments within statutory timeframes under the Australian Industrial Chemicals Introduction Scheme, to provide timely information and recommendations about the safe use of industrial chemicals.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	1.8D – Proportion of Industrial chemical risk assessments completed within statutory timeframes.	≥95% Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	1.8D – Proportion of Industrial chemical risk assessments completed within statutory timeframes.	100%
Forward Estimates 2027–30	As per 2026–27	100%
Material changes to Program 1.8 resulting from 2026–27 Budget Measures: Nil		

Table 2.1.10: Performance measures for Program 1.9

Program 1.9: Immunisation		
Implement the National Immunisation Program to protect the Australian community from vaccine preventable diseases.		
Key Activity	Increase immunisation coverage rates by implementing the National Immunisation Program.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	1.9A – Immunisation coverage rates: <ol style="list-style-type: none"> For children at 5 years of age are increased to the protective rate of 95% and then be maintained. For First Nations children 12 to 15 months of age are increased to close the gap between First Nations children and non-First Nations children and then be maintained. For 15-year-olds, HPV vaccinations are increased with a target of 90% coverage by 2030. 	<ol style="list-style-type: none"> ≥95.00% Progressive increase towards ≥95.00% Progressive increase towards ≥90.00% <p>Targets: Data not available¹¹</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	1.9A – Immunisation coverage rates: <ol style="list-style-type: none"> For children at 5 years of age are increased to the protective rate of 95% and then be maintained. For First Nations children 12 to 15 months of age are increased to close the gap between First Nations children and non-First Nations children and then be maintained. For 15-year-olds, HPV vaccinations are increased with a target of 90% coverage by 2030. 	<ol style="list-style-type: none"> ≥95.00% Progressive increase towards ≥95.00% Progressive increase towards ≥90.00%
Forward Estimates 2027–30	As per 2026–27	<ol style="list-style-type: none"> As per 2026–27 As per 2026–27 As per 2026–27
Material changes to Program 1.9 resulting from 2026–27 Budget Measures: Nil		

¹¹ Data is not yet available. Results will be published in the Department of Health, Disability and Ageing 2025–26 Annual Report.

2.2 Budgeted expenses and performance for Outcome 2

Outcome 2: Individual Health Benefits

Ensuring improved access for all Australians to cost-effective and affordable medicines, medical, dental and hearing services; improved choice in health care services, through guaranteeing Medicare and the Pharmaceutical Benefits Scheme; supporting targeted assistance strategies and private health insurance.

Programs contributing to Outcome 2

Program 2.1: Medical Benefits

Program 2.2: Hearing Services

Program 2.3: Pharmaceutical Benefits

Program 2.4: Private Health Insurance

Program 2.5: Dental Services

Program 2.6: Health Benefit Compliance

Program 2.7: Assistance through Aids and Appliances

Linked programs¹

Australian Taxation Office (ATO)
Programs
<ul style="list-style-type: none"> Program 1.12 – Private Health Insurance Rebate
Contribution to Outcome 2 made by linked programs
The ATO contributes to the administration of the Government's Private Health Insurance Rebate program (2.4). The ATO also works with the Department of Health, Disability and Ageing to improve private health insurance modelling capabilities (2.4).
Department of the Prime Minister and Cabinet (PM&C)
Programs
<ul style="list-style-type: none"> Program 1.1 – Prime Minister and Cabinet
Contribution to Outcome 2 made by linked programs
The Office for Women is overseeing implementation of Working for Women: <i>A Strategy for Gender Equality</i> . This provides a framework for national gender equality approaches, including in relation to gender equity in healthcare access and outcomes (2.1 and 2.3).

¹ Relevant Department of Health, Disability and Ageing program linkages are shown in parenthesis at the end of each linked program.

<p>Department of Social Services (DSS)</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Support for Families • Program 1.3 – Support for Seniors • Program 1.4 – Financial Support for People with Disability • Program 1.5 – Financial Support for Carers • Program 1.6 – Working Age Payments • Program 1.7 – Student Payments
<p>Contribution to Outcome 2 made by linked programs</p> <p>DSS contributes to providing access to cost-effective medicines, medical, dental, and hearing services by determining income support recipient eligibility for Pensioner Concession Cards, Health Care Cards and Commonwealth Seniors Health Cards, which attract concessions under this Outcome (2.1, 2.2, 2.3, 2.5 and 2.6).</p>
<p>Department of the Treasury (Treasury)</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.4 – Commonwealth-State Financial Relations
<p>Contribution to Outcome 2 made by linked programs</p> <p>Treasury provides financial assistance through National Partnership payments to state and territory governments as part of the Federal Financial Relations Framework, which includes funding for the Federation Funding Agreement for access to Public Dental Services for Adults (2.5).</p>
<p>Department of Veterans' Affairs (DVA)</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 2.1 – General Medical Consultations and Services • Program 2.2 – Veterans' Hospital Services • Program 2.3 – Veterans' Pharmaceuticals Benefits • Program 2.5 – Veterans' Counselling and Other Health Services • Program 2.6 – Military Rehabilitation and Compensation Acts – Health and Other Care Services
<p>Contribution to Outcome 2 made by linked programs</p> <p>DVA provides access to general and specialist medical and dental services for its clients (2.1, 2.5 and 2.6).</p> <p>DVA's Repatriation Pharmaceutical Benefits Scheme provides clients access to a comprehensive range of pharmaceuticals and wound dressings for the treatment of their health care needs (2.3).</p>
<p>Hearing Australia</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 2.2 – Hearing Services
<p>Contribution to Outcome 2 made by linked programs</p> <p>Hearing Australia provides access to high quality hearing services and undertakes research into hearing loss through its research arm, the National Acoustics Laboratories. It also delivers the Community Service Obligations component of the Hearing Services Program, providing specialist services to children and other eligible adults (2.2).</p>
<p>National Health Funding Body (NHFB)</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – National Health Funding Pool Administration
<p>Contribution to Outcome 2 made by linked programs</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 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 (2.6).</p>

Professional Services Review (PSR)
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme
<p>Contribution to Outcome 2 made by linked programs</p> <p>The PSR contributes to the integrity of the Medicare Benefits, Child Dental Benefits Schedule, and Pharmaceutical Benefits programs. They do this by investigating, on request from the Chief Executive Medicare, health practitioners and entities that provide such services who are suspected of inappropriate practice and determining any sanctions to be applied (2.1, 2.5 and 2.6).</p>
Services Australia
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.2 – Customer Service Delivery • Program 1.3 – Technology and Transformation
<p>Contribution to Outcome 2 made by linked programs</p> <p>Services Australia administers payments to eligible recipients under the following programs:</p> <ul style="list-style-type: none"> – Medicare services and benefit payments, and related Medicare Benefits Schedule items (2.1) – external breast prostheses reimbursements (2.1) – ex-gratia payments for the Disaster Health Care Assistance Scheme (2.1) – Hearing Services Program payments for voucher services and devices (2.2) – the Pharmaceutical Benefits Scheme (2.3) – Lifetime Health Cover mail out and the private health insurance rebate (2.4) – the Child Dental Benefits Schedule (2.5) – payment of claims from stoma associations for stoma-related products (2.7) – payment for claims from Independence Australia for the Chronic Wound Consumables Scheme (2.7).

Budgeted expenses for Outcome 2

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 2.2.1: Budgeted expenses for Outcome 2

Outcome 2: Ensuring improved access for all Australians to cost-effective and affordable medicines, medical, dental and hearing services; improved choice in healthcare services, through guaranteeing Medicare and the Pharmaceutical Benefits Scheme; supporting targeted assistance strategies and private health insurance.

	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 2.1: Medical Benefits					
Administered expenses					
Ordinary annual services ^(a)	144,062	143,255	120,051	119,928	122,841
Special account					
Medicare Guarantee Fund					
- medical benefits	34,959,960	37,377,286	38,879,196	39,963,349	41,296,627
accrual adjustment	40,155	42,206	28,281	55,138	54,680
Total for Program 2.1	35,144,177	37,562,747	39,027,528	40,138,415	41,474,148
Program 2.2: Hearing Services					
Administered expenses					
Ordinary annual services ^(a)	700,787	698,946	745,129	745,103	745,071
Total for Program 2.2	700,787	698,946	745,129	745,103	745,071
Program 2.3: Pharmaceutical Benefits					
Administered expenses					
Ordinary annual services ^(a)	1,165,372	1,291,519	1,308,308	1,369,823	1,227,869
Special account					
Medicare Guarantee Fund					
- pharmaceutical benefits	21,072,363	22,138,568	22,532,973	22,888,242	22,578,683
accrual adjustment	(128,785)	17,930	6,215	5,862	2,230
Total for Program 2.3	22,108,950	23,448,017	23,847,496	24,263,927	23,808,782
Program 2.4: Private Health Insurance					
Administered expenses					
Ordinary annual services ^(a)	11,736	8,714	7,768	7,350	7,365
Special appropriations					
<i>Private Health Insurance Act 2007 -</i>					
incentive payments and rebate	7,562,910	7,588,181	7,083,161	7,122,703	7,160,357
Total for Program 2.4	7,574,646	7,596,895	7,090,929	7,130,053	7,167,722
Program 2.5: Dental Services ^(b)					
Administered expenses					
Special appropriations					
<i>Dental Benefits Act 2008</i>	374,288	334,613	333,063	331,948	332,661
Total for Program 2.5	374,288	334,613	333,063	331,948	332,661

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	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 2.6: Health Benefit Compliance					
Administered expenses					
Ordinary annual services ^(a)	19,009	25,663	23,215	17,299	17,152
Total for Program 2.6	19,009	25,663	23,215	17,299	17,152
Program 2.7: Assistance through Aids and Appliances					
Administered expenses					
Ordinary annual services ^(a)	48,719	48,509	49,889	50,722	52,189
Special appropriations <i>National Health Act 1953</i> - aids and appliances	510,653	518,397	539,110	560,615	537,768
Total for Program 2.7	559,372	566,906	588,999	611,337	589,957
Outcome 2 totals by appropriation type					
Administered expenses					
Ordinary annual services ^(a)	2,089,685	2,216,606	2,254,360	2,310,225	2,172,487
Special appropriations	8,447,851	8,441,191	7,955,334	8,015,266	8,030,786
Special account accrual adjustment	56,032,323 (88,630)	59,515,854 60,136	61,412,169 34,496	62,851,591 61,000	63,875,310 56,910
Departmental expenses					
Departmental appropriation ^(c)	286,252	284,364	286,074	256,038	258,045
Expenses not requiring appropriation in the Budget year ^(d)	3,372	2,872	3,175	3,167	3,003
Total expenses for Outcome 2	66,770,853	70,521,023	71,945,608	73,497,288	74,396,541
	2025–26	2026–27			
Average staffing level (number)	1,021	1,021			

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

^(b) Budget estimates for this program exclude National Partnership payments to state and territory governments by Treasury as part of the Federal Financial Relations framework. National Partnerships are listed in this chapter under each program. For Budget estimates relating to the National Partnership component of this program, please refer to Budget Paper 3 or Program 1.9 of Treasury's Portfolio Budget Statements.

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

^(d) 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 2

Table 2.2.2 – 2.2.8 details the performance measures for each program associated with Outcome 2. 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 2.2.2: Performance measures for Program 2.1

Outcome 2: Individual Health Benefits		
Ensuring improved access for all Australians to cost-effective and affordable medicines, medical, dental and hearing services; improved choice in health care services, through guaranteeing Medicare and the Pharmaceutical Benefits Scheme; supporting targeted assistance strategies and private health insurance.		
Program 2.1: Medical Benefits		
Deliver a modern, sustainable Medicare Benefits Schedule (MBS) that provides rebates for Australians to support access to a wide range of clinical services, based on the best available evidence. Work with consumers, health professionals, private health insurers and states and territories to implement Government initiatives to strengthen Medicare. Provide bulk billed primary care services under Medicare.		
Key Activity	Provide access to subsidised health services.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	2.1A – Percentage of Australians accessing MBS services.	87.7% (Target: >90%) Target: At risk MBS is a demand-driven program and service utilisation depends on the behaviour of consumers and the billing practices of health practitioners.
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	2.1A – Percentage of Australians accessing MBS services.	>90%
Forward Estimates 2027–30	As per 2026–27	>87%

Program 2.1: Medical Benefits		
Key Activity	Patient visits to Medicare-subsidised General Practitioners.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	2.1B – Percentage of Australians who had a GP Non-Referred Attendance claimed through the MBS.	83.3% (Target: >85%) Target: At risk MBS is a demand-driven program and service utilisation depends on the behaviour of consumers and the billing practices of health practitioners. The measures introduced on 1 November 2025 are expected to improve affordability and increase the bulk billing rate.
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	2.1B – Percentage of Australians who had a GP Non-Referred Attendance claimed through the MBS.	>85%
Forward Estimates 2027–30	As per 2026–27	>80%

Program 2.1: Medical Benefits		
Key Activity	Support access to bulk billed General Practice attendances.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	2.1C – General Practice Non-Referred Attendance Bulk Billing Rate.	79.2% (Target: ≥78.5%) Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	2.1C – General Practice Non-Referred Attendance Bulk Billing Rate.	Annual increase on 2025–26 and further increases for each subsequent year.
Forward Estimates 2027–30	As per 2026–27	<ul style="list-style-type: none"> • 2027–28 Annual increase on 2026–27 and further increases for each subsequent year. • 2028–29 Annual increase on 2027–28 and further increases for each subsequent year. • 2029–30 Annual increase on 2028–29 and further increases for each subsequent year.
Material changes to Program 2.1 resulting from 2026–27 Budget Measures: Nil		

Table 2.2.3: Performance measures for Program 2.2

Program 2.2: Hearing Services		
Provide subsidised hearing services and devices to eligible people.		
Key Activity	Administration of the Hearing Services Program.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	2.2A – The number of program clients that receive at least one hearing service in the reporting period.	Target: Data not available² Program is demand driven.
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	2.2A – The number of program clients that receive at least one hearing service in the reporting period.	Program is demand driven.
Forward Estimates 2027–30	As per 2026–27	Program is demand driven.
Material changes to Program 2.2 resulting from 2026–27 Budget Measures: Nil		

² Data is not yet available. Results will be published in the Department of Health, Disability and Ageing 2025–26 Annual Report.

Table 2.2.4: Performance measures for Program 2.3

Program 2.3: Pharmaceutical Benefits		
Administer the Pharmaceutical Benefits Scheme to provide eligible Australians with access to timely subsidised medicines, as prescribed by their treating clinicians.		
Key Activity	Ensure timely listing of prescription medicines on the Pharmaceutical Benefits Scheme.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	2.3A – Percentage of new medicines recommended by the Pharmaceutical Benefits Advisory Committee (PBAC) that are listed on the Pharmaceutical Benefits Scheme within 6 months of in principle agreement to listing arrangements.	≥85% Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	2.3A – Percentage of new medicines recommended by the Pharmaceutical Benefits Advisory Committee (PBAC) that are listed on the Pharmaceutical Benefits Scheme within 6 months of in principle agreement to listing arrangements.	≥90%
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 2.3: Pharmaceutical Benefits		
Key Activity	Provide affordable access to subsidised prescription medicines on the Pharmaceutical Benefits Scheme (PBS).	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	2.3B – Average cost for prescriptions by consumer for PBS medicines.	\$7.50 Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	2.3B – Average cost for prescriptions by consumer for PBS medicines.	\$7.50
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 2.3 resulting from 2026–27 Budget Measures: Nil		

Table 2.2.5: Performance measure for Program 2.4

Program 2.4: Private Health Insurance		
Promote affordable, cost-effective, quality private health insurance (PHI) and choice for consumers.		
Key Activity	Assessment of private health insurer premium change applications.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	2.4A – Percentage of applications to the Minister from private health insurers to set premiums charged under a compliant health insurance product that are assessed within approved timeframes.	100% Target: Achieved
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	2.4A – Percentage of applications to the Minister from private health insurers to set premiums charged under a complying health insurance product that are assessed within approved timeframes.	100%
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 2.4: Private Health Insurance		
Key Activity	Implementation of private health insurance clinical category and procedure type classifications for Medicare Benefits Schedule (MBS) item changes.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	2.4B – The percentage of PHI clinical category and procedure type classifications which are implemented concurrently with associated MBS item changes.	100% Target: Achieved
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	2.4B – The percentage of PHI clinical category and procedure type classifications which are implemented concurrently with associated MBS item changes.	100%
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 2.4 resulting from 2026–27 Budget Measures: Nil		

Table 2.2.6: Performance measure for Program 2.5

Program 2.5: Dental Services		
Support eligible children to access essential dental health services through the Child Dental Benefits Schedule (CDBS).		
Key Activity	Continuing to work with Services Australia to increase uptake of the CDBS program to support eligible children to access essential dental health services.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	2.5A – The percentage of eligible children accessing essential dental health services through the Child Dental Benefits Schedule.	Target: Data not available ³ Program is demand driven.
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	2.5A – The percentage of eligible children accessing essential dental health services through the Child Dental Benefits Schedule.	Program is demand driven.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 2.5 resulting from 2026–27 Budget Measures: Nil		

³ Data is not yet available. Results will be published in the Department of Health, Disability and Ageing 2025–26 Annual Report.

Table 2.2.7: Performance measure for Program 2.6

Program 2.6: Health Benefit Compliance		
Support the integrity of health benefit claims under the Medicare Benefits Schedule, Pharmaceutical Benefits Scheme and Child Dental Benefits Schedule, through identifying and treating non-compliance.		
Key Activity	Identify incorrect claiming and investigate for non-compliance.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	2.6A – Percentage of completed audits, practitioner reviews and investigations that find non-compliance.	>80% Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	2.6A – Percentage of completed audits, practitioner reviews and investigations that find non-compliance.	>80%
Forward Estimates 2027–30	As per 2026–27	2027–28: >82% 2028–29: As per 2027–28 2029–30: As per 2028–29
Material changes to Program 2.6 resulting from 2026–27 Budget Measures: Nil		

Table 2.2.8: Performance measure for Program 2.7

Program 2.7: Assistance through Aids and Appliances		
Improve health outcomes for the Australian community through the provision of targeted assistance for aids and appliances.		
Key Activity	Provide targeted assistance for aids and appliances to support Australians to manage diabetes.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	2.7A – Number of people accessing subsidised products through the National Diabetes Services Scheme.	>750,000 Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	2.7A – Number of people accessing subsidised products through the National Diabetes Services Scheme.	>765,000
Forward Estimates 2027–30	As per 2026–27	2027–28: >780,000 2028–29: >795,000 2029–30: >810,000
Material changes to Program 2.7 resulting from 2026–27 Budget Measures: Nil		

2.3 Budgeted expenses and performance for Outcome 3

Outcome 3: Ageing and Aged Care

Improved wellbeing for older people in Australia through targeted support, access to appropriate, high-quality care, and related information services.

Programs contributing to Outcome 3

Program 3.1: Access and Information

Program 3.2: Aged Care Services

Program 3.3: Aged Care Quality

Linked programs¹

Aged Care Quality and Safety Commission (ACQSC)
Programs
<ul style="list-style-type: none"> Program 1.1 – Quality Aged Care Services
Contribution to Outcome 3 made by linked programs
As the national regulator of Commonwealth-funded aged care services, the ACQSC upholds rights, and protects and enhances the safety, health, wellbeing and quality of life of older people in Australia receiving Commonwealth-funded aged care services. They do this through effective engagement with older people, regulating aged care providers and workers, and building sector capability through education and engagement. The ACQSC provides independent and accessible resolution of complaints about aged care services (3.3).
Department of the Prime Minister and Cabinet (PM&C)
Programs
<ul style="list-style-type: none"> Program 1.1 – Prime Minister and Cabinet
Contribution to Outcome 3 made by linked programs
The Office for Women is overseeing implementation of <i>Working for Women: A Strategy for Gender Equality</i> . This provides a framework for national gender equality approaches, including in relation to gender equity in paid and unpaid care, and in healthcare access and outcomes (3.1, 3.2 and 3.3).
Department of Social Services (DSS)
Programs
<ul style="list-style-type: none"> Program 2.1 – Families and Communities
Contribution to Outcome 3 made by linked programs
DSS provides employment assistance, supports and services for people with disability (3.1, 3.2 and 3.3).

¹ Relevant Department of Health, Disability and Ageing program linkages are shown in parenthesis at the end of each linked program.

<p>Department of the Treasury (Treasury)</p> <p>Programs</p> <ul style="list-style-type: none"> Program 1.4 – Commonwealth-State Financial Relations
<p>Contribution to Outcome 3 made by linked programs</p> <p>Treasury provides financial assistance through National Partnership payments to state and territory governments as part of the Federal Financial Relations Framework.²</p> <p>Activities funded through the National Partnership Agreements include:</p> <ul style="list-style-type: none"> the Specialist Dementia Care Program (3.2).
<p>Department of Veterans' Affairs (DVA)</p> <p>Programs</p> <ul style="list-style-type: none"> Program 2.4 – Veterans' Community Care and Support
<p>Contribution to Outcome 3 made by linked programs</p> <p>The program's primary objective is to effectively manage community support and home care programs, including the development and review of policy and operational guidelines and procedures, and assessment of program effectiveness.</p> <p>Veteran community care and support programs include the Veterans' Home Care (VHC) Program and the Community Nursing Program.</p> <p>The objectives of the VHC and Community Nursing programs are to support clients to remain independent in their homes and improve their quality of life and health. For many of the veteran community who are ageing and increasingly requiring higher levels of service, the provision of these services helps to delay entry into residential aged care and maximises independence.</p> <p>DVA also provides subsidies and supplements for clients who are no longer able to live independently and who enter residential aged care.</p> <p>Program 2.4 also funds a range of grants programs to assist in providing support to veterans and their families including the Veteran Wellbeing Grants Program, Grants-in-Aid, and the Supporting Invictus Australia Program.</p> <p>It also includes the Veterans' and Families' Hubs grants, which provide funding for the development and implementation of Veterans' and Families' Hubs to provide services and support based on needs and opportunities (3.2).</p>
<p>Independent Health and Aged Care Pricing Authority (IHACPA)</p> <p>Programs</p> <ul style="list-style-type: none"> Program 1.1 – Development of Pricing Advice and Annual Determinations
<p>Contribution to Outcome 3 made by linked programs</p> <p>IHACPA provides independent advice on aged care pricing issues, including the new Australian National Aged Care Classification (AN-ACC) funding model in residential care to ensure that the model and annual funding increases are informed by the efficient cost of delivering care (3.2).</p> <p>IHACPA will also approve accommodation payments higher than the maximum amount determined by the Minister.</p>
<p>National Disability Insurance Agency (NDIA)</p> <p>Programs</p> <ul style="list-style-type: none"> Program 1.1 – Reasonable and Necessary Support for Participants
<p>Contribution to Outcome 3 made by linked programs</p> <p>The NDIA has a cross-billing agreement with the Department of Health, Disability and Ageing to pay some fees and charges for people in residential aged care who are National Disability Insurance Scheme (NDIS) participants. This cross-billing agreement includes payment of a participant's basic care subsidy fee and accommodation supplement and applies to all NDIS participants living in residential aged care (3.2).</p>

² For Budget estimates relating to the National Partnership component of the program, refer to Budget Paper No. 3.

Services Australia
Programs <ul style="list-style-type: none">• Program 1.2 – Customer Service Delivery• Program 1.3 – Technology and Transformation
Contribution to Outcome 3 made by linked programs <p>Services Australia works with the Department of Health, Disability and Ageing to:</p> <ul style="list-style-type: none">– undertake income testing for home care recipients (3.2)– make payments under the Continence Aids Payment Scheme (3.2)– administer payments to aged care providers (3.2)– undertake means testing of residents (3.2).

Budgeted expenses for Outcome 3

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 2.3.1: Budgeted expenses for Outcome 3

Outcome 3: Improved wellbeing for older people in Australia through targeted support, access to appropriate, high-quality care, and related information services.

	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 3.1: Access and Information					
Administered expenses					
Ordinary annual services ^(a)	838,986	782,318	745,943	779,450	821,474
Total for Program 3.1	838,986	782,318	745,943	779,450	821,474
Program 3.2: Aged Care Services ^{(b) (c)}					
Administered expenses					
Ordinary annual services ^(a)	4,662,077	4,989,001	5,048,559	5,355,486	5,325,448
Zero Real Interest Loans					
- appropriation	-	1,471	1,471	-	-
- expense adjustment ^(d)	-	(1,471)	(1,471)	-	-
Other services					
Refundable Accommodation					
Deposit Concessional Loan					
- appropriation	-	-	-	-	-
- expense adjustment ^(e)	-	-	-	-	-
Special appropriations					
<i>Aged Care Act 1997</i>					
- flexible care	373,008	-	-	-	-
<i>Aged Care Act 1997</i>					
- residential and home care	11,496,300	40,039	10,010	-	-
<i>Aged Care Act 2024</i>					
- Assistive Technology and Home Modification Scheme	198,124	316,016	488,188	511,613	536,287
<i>Aged Care Act 2024</i>					
- Residential Care Subsidies	17,494,045	27,445,606	29,730,175	32,089,829	34,884,209
<i>Aged Care Act 2024</i>					
- Specialist Aged Care Programs	441,594	814,873	860,204	786,611	809,977
<i>Aged Care Act 2024</i>					
- Support at Home	6,599,045	10,029,431	8,959,325	9,357,659	9,005,745
<i>National Health Act 1953</i>					
- continence aids payments	135,356	144,303	153,569	166,234	170,390
<i>Aged Care (Accommodation Payment Security) Act 2006</i>					
	-	-	-	-	-
Total for Program 3.2	41,399,549	43,779,269	45,250,030	48,267,432	50,732,056

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	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 3.3: Aged Care Quality ^(b)					
Administered expenses					
Ordinary annual services ^(a)	459,538	404,126	255,573	255,856	265,419
Total for Program 3.3	459,538	404,126	255,573	255,856	265,419
Outcome 3 totals by appropriation type					
Administered expenses					
Ordinary annual services ^(a)	5,960,601	6,176,916	6,051,546	6,390,792	6,412,341
- expense adjustment ^(d)	-	(1,471)	(1,471)	-	-
Other services	-	-	-	-	-
- expense adjustment ^(e)	-	-	-	-	-
Special appropriations	36,737,472	38,790,268	40,201,471	42,911,946	45,406,608
Departmental expenses					
Departmental appropriation ^(f)	775,881	457,116	160,314	130,830	137,721
Expenses not requiring appropriation in the Budget year ^(g)	19,655	16,740	18,508	18,462	17,504
Total expenses for Outcome 3	43,493,609	45,439,569	46,430,368	49,452,030	51,974,174
	2025–26	2026–27			
Average staffing level (number)	2,295	2,241			

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

^(b) Budget estimates for this program exclude National Partnership payments to state and territory governments by Treasury as part of the Federal Financial Relations framework. National Partnerships are listed in this chapter under each program. For Budget estimates relating to the National Partnership component of this program, please refer to Budget Paper 3 or Program 1.9 of Treasury's Portfolio Budget Statements.

^(c) Ordinary annual services (Bill 1) against Program 3.2 excludes amounts appropriated in Bill 1 for Zero Real Interest Loans as this funding is not accounted for as an expense.

^(d) Payments under the Zero Real Interest Loans program are a loan to aged care providers and not accounted for as an expense. The concessional loan discount is the expense, and represents the difference between an estimate of the market rate of interest and that recovered under the loan agreement over the life of the loan. This adjustment recognises the difference between the appropriation and the concessional loan discount expense.

^(e) Payments under the Refundable Accommodation Deposit (RAD) loan support program are a loan to support aged care providers who face insolvency risks as a result of an outflow of refundable accommodation deposits. This adjustment recognises the difference between the appropriation and the concessional loan discount and unwinding of the concessional discount loan expense.

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

^(g) 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 3

Table 2.3.2 – 2.3.4 details the performance measures for each program associated with Outcome 3. 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 2.3.2: Performance measures for Program 3.1

Outcome 3: Ageing and Aged Care		
Improved wellbeing for older people in Australia through targeted support, access to appropriate, high-quality care, and related information services.		
Program 3.1: Access and Information		
To support access and assessments through My Aged Care and navigation supports. My Aged Care provides older people and their support networks with information about aged care services. Navigation services support vulnerable people to access aged care.		
Key Activity	Facilitate access to aged care services through My Aged Care and navigation services.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	3.1A – Older people and their support networks have access to information through My Aged Care.	a. The percentage of surveyed users who are satisfied with the service provided by the My Aged Care Website: ≥65%. b. The percentage of surveyed users who are satisfied with the service provided by the My Aged Care Contact Centre: >95%. Targets: Data not available³
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	3.1A – Older people and their support networks have access to information through My Aged Care.	a. The percentage of surveyed users who are satisfied with the service provided by the My Aged Care Website: >65%. b. The percentage of surveyed users who are satisfied with the service provided by the My Aged Care Contact Centre: >95%.
Forward Estimates 2027–30	As per 2026–27	a. As per 2026–27 b. As per 2026–27

³ Data is not yet available. Results will be published in the Department of Health, Disability and Ageing 2025–26 Annual Report.

Program 3.1: Access and Information		
Key Activity	Facilitate access to aged care services: Eligibility/need assessments.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	3.1B – Older people are assessed for service need.	<p>a. Home Support assessments completed within the allocated priority timeframes (Target: ≥ 90%):</p> <ul style="list-style-type: none"> I. High priority (10 calendar days): 41.8% II. Medium priority (14 calendar days): 47.6% III. Low priority (21 calendar days): 58.6%. <p>b. Comprehensive Community-based assessments completed within the allocated priority timeframes (Target: ≥ 90%):</p> <ul style="list-style-type: none"> I. High priority (10 calendar days): 35.9% II. Medium priority (20 calendar days): 56.4% III. Low priority (40 calendar days): 59.5%. <p>Targets a. and b. At risk</p> <p>Key challenges included establishing new outlets, recruiting, and training the assessment workforce, and adapting to operational changes. These pressures were further compounded by the transition to the <i>Aged Care Act 2024</i> and the commencement of Support at Home on 1 November 2025.</p> <p>c. Comprehensive Hospital-based assessments completed within the allocated priority timeframes (Target: ≥ 90%):</p> <ul style="list-style-type: none"> I. High priority (5 calendar days): 93.4% II. Medium priority (10 calendar days): 99.3% III. Low priority (15 calendar days): 94.9%. <p>Targets c. On track</p>

Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	3.1B – Older people are assessed for service need.	<ul style="list-style-type: none"> a. Home Support assessments completed within the allocated priority timeframes (≥ 90%): <ul style="list-style-type: none"> I. High priority: 10 calendar days II. Medium priority: 14 calendar days III. Low priority: 21 calendar days. b. Comprehensive Community-based assessments completed within the allocated priority timeframes (≥ 90%): <ul style="list-style-type: none"> I. High priority: 10 calendar days II. Medium priority: 20 calendar days III. Low priority: 40 calendar days. c. Comprehensive Hospital-based assessments completed within the allocated priority timeframes (≥ 90%): <ul style="list-style-type: none"> I. High priority: 5 calendar days II. Medium priority: 10 calendar days III. Low priority: 15 calendar days.
Forward Estimates 2027–30	As per 2026–27	<ul style="list-style-type: none"> a. As per 2026–27 b. As per 2026–27 c. As per 2026–27
Material changes to Program 3.1 resulting from 2026–27 Budget Measures: Nil		

Table 2.3.3: Performance measures for Program 3.2

Program 3.2: Aged Care Services		
To provide support at home, residential care and respite care service programs for older people who require assistance.		
Key Activity	Enable the delivery of residential care and home care services that support older people.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	3.2A – Older people are treated with respect and dignity in receiving aged care services.	Increase the average Residents' Experience Survey (RES) Score for residential aged care homes by at least one percentage point from 2024–25. Target: Achieved (83.6%)
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	3.2A – Older people are treated with respect and dignity in receiving aged care services.	Maintain or increase the average RES Score for residential aged care homes from the previous year's result.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 3.2: Aged Care Services		
Key Activity	Enable the delivery of residential care and home care services that support older people.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	3.2B – Older people receive residential care services that contributes to their quality of life.	<p>a. Maintain or increase percentage of care recipients who completed the Quality of Life-Aged Care Consumers instrument (QOL-ACC) and who report 'good' or 'excellent' quality of life in residential care (QIs) in comparison to 2024–25 baseline.</p> <p>Target: On track</p> <p>b. Maintain a sector-wide average of 215 minutes per resident per day, including 44 minutes of direct care by a registered nurse (RN) per day.</p> <p>Target: On track</p> <p>c. All non-exempt residential aged care facilities of approved providers have at least one RN on-site and on duty 24 hours a day, 7 days a week.</p> <p>Target: At risk</p> <p>The average percentage of reported hours an RN was on-site and on duty is 98.0% for the first half of 2025–26.</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	3.2B – Older people receive residential care services that contributes to their quality of life.	<p>a. Maintain or increase percentage of care recipients who completed the QOL-ACC and who report 'good' or 'excellent' quality of life in residential care (QIs) in comparison to 2024–25 baseline.</p> <p>b. Maintain a sector-wide average of 215 minutes per resident per day, including 44 minutes of direct care by a RN per day.</p> <p>c. All residential aged care facilities of approved providers have at least one RN on-site and on duty 24 hours a day, 7 days a week.</p>
Forward Estimates 2027–30	As per 2026–27	<p>a. As per 2026–27</p> <p>b. As per 2026–27</p> <p>c. As per 2026–27</p>

Program 3.2: Aged Care Services		
Key Activity	Enable the delivery of residential care and home care services that support older people.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	3.2C – Older people who are Aboriginal or Torres Strait Islander, or who live in rural and remote areas, access Commonwealth funded aged care services at rates comparable with the broader Australian population.	<p>a.</p> <p>i. Older people aged 50-64 years, who are self-identified as Aboriginal and Torres Strait Islanders are accessing aged care services at rates comparable with their representation in Australian population estimates: Target: 2.7%</p> <p>ii. Older people aged 65 years and over, who are self-identified as Aboriginal and Torres Strait Islanders are accessing aged care services at rates comparable with their representation in Australian population estimates: Target: 1.3%</p> <p>b. Older people in rural and remote areas are accessing aged care services at rates comparable with their representation in Australian population estimates: Target: 10.6%</p> <p>Targets: Data not available⁴</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	3.2C – Older people who are Aboriginal or Torres Strait Islander, or who live in rural and remote areas, access Commonwealth funded aged care services at rates comparable with the broader Australian population.	<p>a.</p> <p>i. Older people aged 50-64 years, who are self-identified as Aboriginal and Torres Strait Islanders are accessing aged care services at rates comparable with their representation in Australian population estimates: Target 2.7%</p> <p>ii. Older people aged 65 years and over, who are self-identified as Aboriginal and Torres Strait Islanders are accessing aged care services at rates comparable with their representation in Australian population estimates: Target 1.3%</p> <p>b. Older people in rural and remote areas are accessing aged care services at rates comparable with their representation in Australian population estimates: Target 10.6%</p>

⁴ Data is not yet available. Results will be published in the Department of Health, Disability and Ageing 2025–26 Annual Report.

Forward Estimates 2027–30 ⁵	As per 2026–27	a. i. As per 2026–27 ii. As per 2026–27 b. As per 2026–27
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Program 3.2: Aged Care Services		
Key Activity	Enable the delivery of residential care and home care services that support older people.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	3.2D – Older people receive home care services that support them. a. Number of allocated Support at Home places (short-term and ongoing). b. Number of clients that accessed Commonwealth Home Support Program services.	a. 380,000 b. 860,000 Target: On track
Year	Performance Measure ⁶	Planned Performance Results
Budget Year 2026–27	3.2D – Older people receive home care services that support them. a. Number of allocated Support at Home places (short-term and ongoing). b. Number of clients that accessed Commonwealth Home Support Program services.	a. 420,000 b. 860,000
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 3.2 resulting from 2026–27 Budget Measures: Nil		

⁵ The department is reviewing its targets for 2027–30 to reflect updated population estimates.

⁶ The department is reviewing its performance measures for 2026–27. A new measure and target for performance measure a. is being developed based on program baseline data and will be published in the department's Corporate Plan 2026–27. A new measure and target for performance measure b. will be developed following its transition to the Support at Home program (which will occur no earlier than 1 July 2027).

Table 2.3.4: Performance measures for Program 3.3

Program 3.3: Aged Care Quality		
To build and retain an aged care workforce to be available to meet the needs and rights of older people.		
Key Activity	Deliver programs that support the growth of the aged care workforce.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	3.3A – Aged care workforce is available and appropriately skilled.	Progressive decrease towards 25% or less for staff turnover in the aged care sector. Target: Data not available⁷
Year	Performance Measure⁸	Planned Performance Results
Budget Year 2026–27	3.3A – Aged care workforce is available and appropriately skilled.	Progressive decrease towards 25% or less for staff turnover in the aged care sector.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 3.3 resulting from 2026–27 Budget Measures: Nil		

⁷ Data is not yet available. Results will be published in the Department of Health, Disability and Ageing 2025–26 Annual Report.

⁸ The department is reviewing its performance measures for 2026–27. New performance measures and targets will be published in the department's Corporate Plan 2026–27.

2.4 Budgeted expenses and performance for Outcome 4

Outcome 4: Disability and Carers

Supporting the independence of people with disability and carers by providing targeted supports.

Programs contributing to Outcome 4

Program 4.1: Disability and Carers

Program 4.2: National Disability Insurance Scheme

Linked programs¹

Department of Social Services (DSS)
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.4 – Financial Support for People with Disability • Program 1.5 – Financial Support for Carers • Program 2.1 – Families and Communities
<p>Contribution to Outcome 4 made by linked programs</p> <p>DSS contributes to:</p> <ul style="list-style-type: none"> – providing support to people with disability and carers by determining eligibility for Disability Support Pension and carer payments (4.1). – supporting all Australian Government agencies to undertake further action under the cross-cutting disability outcome of the National Agreement on Closing the Gap, to focus on improved outcomes for First Nations people with disability (4.1). – the implementation and stewardship of Our Ways – Strong Ways – Our Voices: National Aboriginal and Torres Strait Islander Plan to End Family, Domestic and Sexual Violence 2026– 2036 (Our Ways – Strong Ways – Our Voices). Our Ways – Strong Ways – Our Voices addresses the high and disproportionate rates of violence against Aboriginal and Torres Strait Islander women, children and families. Our Ways - Strong Ways - Our Voices was launched on 10 February 2026 and recognises Aboriginal and Torres Strait Islander peoples with disability face compounded exclusion and high rates of violence (4.1). – an Our Ways – Strong Ways – Our Voices Action Plan, to be developed by early 2027, alongside the National Plan to End Violence against Women and Children 2022 - 2032 and Safe and Supported: The National Framework for Protecting Australia's Children 2021-2031. This ensures a coordinated approach for Aboriginal and Torres Strait Islander women, children, and families. Responses under the Action Plan will include culturally safe, accessible supports that cater to the specific needs of Aboriginal and Torres Strait Islander peoples with disability, informed by the findings and recommendations of the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability (4.1).

¹ Relevant Department of Health, Disability and Ageing program linkages are shown in parenthesis at the end of each linked program.

National Disability Insurance Agency
Programs <ul style="list-style-type: none">• Program 1.1 – Reasonable and Necessary Supports for Participants• Program 1.2 – National Disability Insurance Agency and General Supports
Contribution to Outcome 4 made by linked programs <p>These linked programs provide for the delivery of the NDIS (4.2).</p>
NDIS Quality and Safeguards Commission
Programs <ul style="list-style-type: none">• Program 1.1 – Support for National Disability Insurance Scheme providers in relation to registration
Contribution to Outcome 4 made by linked programs <p>The NDIS Quality and Safeguards Commission supports NDIS participants to exercise choice and control, ensure appropriate safeguards are in place for NDIS supports, and establish expectations for providers and their staff to deliver quality support (4.2).</p>

Budgeted expenses for Outcome 4

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 2.4.1: Budgeted expenses for Outcome 4

Outcome 4: Supporting the independence of people with disability and carers by providing targeted supports.

	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 4.1: Disability and Carers ^(a)					
Administered expenses					
Ordinary annual services ^(b) to SOETM Special Account 2021	477,071 (9,029)	535,588 (165)	503,508 -	457,839 -	491,478 -
Special account expenses					
SOETM Special Account 2021	9,729	165	-	-	-
Total for Program 4.1	477,771	535,588	503,508	457,839	491,478
Program 4.2: National Disability Insurance Scheme ^(a)					
Administered expenses					
Ordinary annual services ^(b)	38,216,824	40,096,149	39,636,237	39,986,798	40,353,135
Payments to corporate entities	2,390,498	2,251,057	1,470,999	1,503,700	1,603,360
Total for Program 4.2	40,607,322	42,347,206	41,107,236	41,490,498	41,956,495
Outcome 4 totals by appropriation type					
Administered expenses					
Ordinary annual services ^(b) to Special accounts	38,693,895 (9,029)	40,631,737 (165)	40,139,745 -	40,444,637 -	40,844,613 -
Special accounts	9,729	165	-	-	-
Payments to corporate entities	2,390,498	2,251,057	1,470,999	1,503,700	1,603,360
Departmental expenses					
Departmental appropriation ^(c)	130,807	151,382	105,642	92,991	94,229
Expenses not requiring appropriation in the Budget year ^(d)	1,288	1,097	1,213	1,210	1,147
Total expenses for Outcome 4	41,217,188	43,035,273	41,717,600	42,042,538	42,543,349
	2025–26	2026–27			
Average staffing level (number)	424	458			

^(a) Budget estimates for this program exclude National Partnership payments to state and territory governments by Treasury as part of the Federal Financial Relations framework. National Partnerships are listed in this chapter under each program. For Budget estimates relating to the National Partnership component of this program, please refer to Budget Paper 3 or Program 1.9 of Treasury's Portfolio Budget Statements.

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

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

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

Table 2.4.2: Program component expenses for Outcome 4

	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 4.1: Disability and Carers					
4.1.1 – Component 1 (Disability and Carers)					
Annual administered expenses:					
Ordinary annual services					
Disability and Carer Support to SOETM Special Account 2021	477,071	535,588	503,508	457,839	491,478
	(9,029)	(165)	-	-	-
Special account expenses					
SOETM Special Account 2021					
Special account to support the National Disability Data Asset	9,729	165	-	-	-
Total component 1 expenses	477,771	535,588	503,508	457,839	491,478
Total for Program 4.1	477,771	535,588	503,508	457,839	491,478
Program 4.2: National Disability Insurance Scheme					
4.2.1 – Component 1 (National Disability Insurance Scheme)					
Annual administered expenses:					
Ordinary annual services					
Sector Development Fund and Jobs and Market Fund					
	387	839	-	-	-
National Disability Insurance Scheme Participant Plans					
	38,216,437	40,095,310	39,636,237	39,986,798	40,353,135
Payments to corporate entities					
Payments to Corporate Entity - NDIA Agency costs					
	2,390,498	2,251,057	1,470,999	1,503,700	1,603,360
Total component 1 expenses	40,607,322	42,347,206	41,107,236	41,490,498	41,956,495
Total for Program 4.2	40,607,322	42,347,206	41,107,236	41,490,498	41,956,495
Total program expenses	41,085,093	42,882,794	41,610,744	41,948,337	42,447,973

Performance measures for Outcome 4

Table 2.4.3 – 2.4.4 details the performance measures for each program associated with Outcome 4. 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 2.4.3: Performance measures for Program 4.1

Outcome 4: Disability and Carers		
Supporting the independence of people with disability and carers by providing targeted supports.		
Program 4.1: Disability and Carers		
To support people with disabilities and carers to actively participate in community and economic life.		
Key Activity	Disability and Carer Support.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	4.1A – Extent to which carers who are registered with Carer Gateway local service providers' wellbeing is assessed as improved.	<p>a. 29.0% Target: Percentage (at least 30%) of carers registered with Carer Gateway local service providers assessed as having improved carer wellbeing in the current reporting period.</p> <p>b. 34.0% Target: Percentage (at least 35%) of carers registered with Carer Gateway local service providers assessed as having improved carer wellbeing since the program commenced.</p> <p>Targets: At risk Data from 1 July 2025 to 31 December 2025 indicates the expected performance results are at risk of not being achieved. Survey data indicates that carer wellbeing has been trending down since 2021. Carer wellbeing is influenced by multiple factors.</p>

Year	Performance Measure ²	Planned Performance Results
Budget Year 2026–27	4.1A – Extent to which carers who are registered with Carer Gateway local service providers' wellbeing is assessed as improved.	a. Percentage (at least 30%) of carers registered with Carer Gateway local service providers assessed as having improved carer wellbeing in the current reporting period. b. Percentage (at least 35%) of carers registered with Carer Gateway local service providers assessed as having improved carer wellbeing since the program commenced.
Forward Estimates 2027–30	As per 2026–27	a. As per 2026–27 b. As per 2026–27

Program 4.1: Disability and Carers		
Key Activity	Disability and Carer Support.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	4.1B – Extent to which the evidence base is built for Australia's Disability Strategy 2021–2031 (the Strategy).	The number of measures under the Strategy's Outcomes Framework with data reported is an increase on the previous reporting year. Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	4.1B – Extent to which the evidence base is built for Australia's Disability Strategy 2021–2031 (the Strategy).	Increase on previous year.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 4.1 resulting from 2026–27 Budget Measures: Nil		

² The department is reviewing Performance Measure 4.1A for 2026–27. New performance measures and targets will be published in the department's Corporate Plan 2026–27.

Table 2.4.4: Performance measures for Program 4.2

Program 4.2: National Disability Insurance Scheme		
To improve the wellbeing and social and economic participation of people with disability, and their families and carers, by building a NDIS that delivers individualised support through an insurance approach. This program also includes the Jobs and Market Fund.		
Key Activity	Sector development Fund and Jobs and Market Fund.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	4.2A – The extent to which the Department of Health, Disability and Ageing is advising on and/or delivering market initiatives that influence the development of the market and workforce for NDIS participants.	The department has advised on and/or delivered 8 market initiatives to develop the market and workforce. Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	4.2A – The extent to which the Department of Health, Disability and Ageing is advising on and/or delivering market initiatives that influence the development of the market and workforce for NDIS participants.	The department has advised on and/or delivered at least 8 market initiatives to develop the market and workforce.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 4.2: National Disability Insurance Scheme		
Key Activity	NDIS Participant Plans.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	4.2B – NDIS cost growth is sustainable.	Annual growth in the total cost of the Scheme tracking to achieve the target of no more than 8% by 1 July 2026, with further moderation of growth as the Scheme matures. Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	4.2B – NDIS cost growth is sustainable.	Annual Scheme cost growth no more than 8%.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 4.2: National Disability Insurance Scheme		
Key Activity	NDIS Participant Plans.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	4.2C – Legislative amendments developed for Government.	Criterion is met if 3 of the 3 progress milestones are delivered. Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	4.2C – Legislative amendments developed for Government.	Participants transition to new framework planning and access reform enables diversion of children to foundational supports.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 4.2 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

Table 3.1.1: Estimates of Special Accounts Cash Flows and Balances

		Opening balance 2026–27 2025–26	Other receipts 2026–27 2025–26	Appropriation receipts 2026–27 2025–26	Payments 2026–27 2025–26	Closing balance 2026–27 2025–26
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Departmental						
Australian Industrial Chemicals Introduction Scheme	1	39,035 39,035	21,745 21,174	1,756 1,936	23,501 23,110	39,035 39,035
Office of the Gene Technology Regulator	1	8,535 8,535	538 139	9,295 8,173	9,833 8,312	8,535 8,535
Therapeutic Goods Administration	1	82,326 92,805	219,520 206,225	77,461 70,298	297,610 287,002	81,697 82,326
Total Departmental						
2026–27 estimate		129,896	241,803	88,512	330,944	129,267
<i>2025–26 estimated actual</i>		<i>140,375</i>	<i>227,538</i>	<i>80,407</i>	<i>318,424</i>	<i>129,896</i>

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

		Opening balance 2026–27 2025–26 \$'000	Other receipts 2026–27 2025–26 \$'000	Appropriation receipts 2026–27 2025–26 \$'000	Payments 2026–27 2025–26 \$'000	Closing balance 2026–27 2025–26 \$'000
Outcome						
Administered						
Australian Immunisation Register	1	9,026 7,859	3,853 3,853	7,133 7,133	9,819 9,819	10,193 9,026
Biomedical Translation Fund	1	38,472 38,472	- -	- -	- -	38,472 38,472
Medical Research Future Fund	1	26,885 26,885	650,000 650,000	- -	650,000 650,000	26,885 26,885
Medicare Guarantee Fund	2	- -	59,515,854 56,032,323	- -	59,515,854 56,032,323	- -
Sport and Recreation		- 182	- (182)	- -	- -	- -
Total Administered 2026–27 estimate 2025–26 estimated actual		74,383 73,398	60,169,707 56,685,994	7,133 7,133	60,175,673 56,692,142	75,550 74,383
Special Public Money						
Services for Other Entities and Trust Moneys	various	100,927 82,909	22,574 31,815	12,820 21,081	28,378 34,878	107,943 100,927
Total Special Accounts 2026–27 estimate 2025–26 estimated actual		305,206 296,682	60,434,084 56,945,347	108,465 108,621	60,534,995 57,045,444	312,760 305,206

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

The departmental budgeted financial statements for the Department of Health, Disability and Ageing also include the departmental special accounts of the Therapeutic Goods Administration (TGA), the Office of the Gene Technology Regulator (OGTR), and the Australian Industrial Chemicals Introduction Scheme (AICIS).

Comprehensive Income Statement

Increases in appropriation and expenses for 2025–26 reflect the impact of the additional funding due to government decisions since the 2025–26 Budget.

Revenues predominantly relate to the cost recovery operations of TGA and AICIS.

Balance Sheet

Assets and liabilities are anticipated to remain relatively stable across the forward years.

Accumulated deficits steadily increase over the forward estimates due to the Net Cash Appropriation Arrangements, under which Government no longer funds agencies for depreciation/amortisation expenses, but provides for a separate capital budget through equity appropriations.

Cash Flow

Cash flows are consistent with projected income and expenses, appropriations from Government, and expenditure on property, plant and equipment, and intangibles.

Administered

Schedule of Budgeted Income and Expenses

Revenue estimates include receipts into the Medicare Guarantee Fund and Medical Research Future Fund special accounts, medical indemnity levies and recoveries relating to pharmaceutical benefits, medical benefits and aged care.

Personal benefits relate primarily to pharmaceutical and medical benefits, aged care and the private health insurance rebate.

Subsidies mainly include payments for the ageing and aged care functions.

Write down and impairment of assets relate to the obsolescence and expiry of the National Medical Stockpile and COVID-19 vaccine inventory.

Schedule of Budgeted Assets and Liabilities

The administered Schedule of Budgeted Assets and Liabilities reports estimates for the value of key administered assets, including notably the National Medical Stockpile and COVID-19 vaccine inventories, investments in portfolio agencies and the Biomedical Translation Fund, PBS drugs recoveries receivable and cash held in special accounts.

The administered Schedule of Budgeted Assets and Liabilities also reports on key administered liabilities, including estimates for unpaid amounts relating to medical benefits, pharmaceutical benefits, aged care and the private health insurance rebate, aged care subsidies and provisions for medical indemnity schemes.

Schedule of Administered Capital Budget

Capital funding has been provided predominantly for purchases of personal protective equipment, masks, and vital medical equipment as well as replenishment of the National Medical Stockpile.

Cash Flows

Cash flows are consistent with projected income and expenses, capital injections from Government and investments in inventory.

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	1,045,160	1,071,441	985,108	974,631	1,006,601
Supplier expenses	957,163	536,405	205,887	138,212	134,224
Depreciation and amortisation	96,193	93,364	97,785	95,801	91,979
Write down and impairment of assets	1,071	1,071	1,071	1,071	1,071
Interest on RoU	9,909	9,435	8,449	7,376	6,279
Other expenses	337	-	-	-	-
Total expenses	2,109,833	1,711,716	1,298,300	1,217,091	1,240,154
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	246,025	259,019	266,836	275,081	283,942
Interest	-	-	2,068	2,068	2,068
Other revenue	6,598	5,251	5,251	5,251	5,251
Total revenue	252,623	264,270	274,155	282,400	291,261
Gains					
Other	2,214	2,214	2,214	2,214	2,214
Total gains	2,214	2,214	2,214	2,214	2,214
Total own-source income	254,837	266,484	276,369	284,614	293,475
Net cost of (contribution by) services	1,854,996	1,445,232	1,021,931	932,477	946,679
Revenue from Government	1,688,893	1,410,888	983,166	895,696	913,720
Surplus (Deficit)	(166,103)	(34,344)	(38,765)	(36,781)	(32,959)
Surplus (Deficit) attributable to the Australian Government	(166,103)	(34,344)	(38,765)	(36,781)	(32,959)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(166,103)	(34,344)	(38,765)	(36,781)	(32,959)

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	(166,103)	(34,344)	(38,765)	(36,781)	(32,959)
plus: non-appropriated expenses including depreciation/amortisation expenses	41,388	35,984	39,260	39,176	37,399
less: cost recovered depreciation					
AICIS	-	-	-	-	-
TGA	(5,971)	(5,971)	(5,971)	(5,971)	(5,971)
plus: depreciation/amortisation expenses for RoU assets	54,805	57,380	58,525	56,625	54,580
less: lease principal repayments	(53,049)	(53,049)	(53,049)	(53,049)	(53,049)
Total comprehensive income (loss) attributable to the agency	(128,930)	-	-	-	-

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	131,499	130,870	130,241	129,612	128,983
Receivables	354,390	316,919	337,180	357,930	379,698
Other	(4,095)	18,905	18,905	18,905	18,905
Total financial assets	481,794	466,694	486,326	506,447	527,586
Non-financial assets					
Land and buildings	503,468	465,252	425,888	388,421	352,999
Plant and equipment	19,549	20,010	20,486	20,964	21,446
Intangibles	300,618	355,432	333,474	307,277	283,023
Other	24,183	24,897	25,611	26,325	27,039
Total non-financial assets	847,818	865,591	805,459	742,987	684,507
Total assets	1,329,612	1,332,285	1,291,785	1,249,434	1,212,093
LIABILITIES					
Payables					
Employees	34,098	9,588	13,889	18,407	23,664
Suppliers	99,365	99,365	99,365	99,365	99,365
Other payables	38,547	47,100	55,653	64,206	72,759
Total payables	172,010	156,053	168,907	181,978	195,788
Interest bearing liabilities					
Leases	471,856	430,307	388,758	347,209	305,660
Total interest bearing liabilities	471,856	430,307	388,758	347,209	305,660
Provisions					
Employees	266,315	274,004	281,954	290,176	298,677
Other provisions	12,205	12,205	12,205	12,205	12,205
Total provisions	278,520	286,209	294,159	302,381	310,882
Total liabilities	922,386	872,569	851,824	831,568	812,330
Net assets	407,226	459,716	439,961	417,866	399,763
EQUITY					
Contributed equity	1,210,770	1,297,604	1,316,614	1,331,300	1,346,156
Reserves	43,693	43,693	43,693	43,693	43,693
Accumulated deficits	(847,237)	(881,581)	(920,346)	(957,127)	(990,086)
Total equity	407,226	459,716	439,961	417,866	399,763

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	(847,237)	43,693	1,210,770	407,226
Surplus (deficit) for the period	(34,344)	-	-	(34,344)
Equity injection - appropriations	-	-	70,680	70,680
Departmental Capital Budget	-	-	16,154	16,154
Estimated closing balance as at 30 June 2027				
	(881,581)	43,693	1,297,604	459,716

Prepared on Australian Accounting Standards basis.

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					
Goods and services	261,746	267,604	275,421	283,666	292,527
Appropriations	1,818,184	1,424,425	961,971	874,012	891,018
Interest	-	-	2,068	2,068	2,068
Net GST received	65,977	26,865	22,744	23,055	17,596
Other cash received	6,598	5,251	5,251	5,251	5,251
Total cash received	2,152,505	1,724,145	1,267,455	1,188,052	1,208,460
Cash used					
Employees	1,054,340	1,088,262	972,857	961,891	992,843
Suppliers	955,663	534,905	204,387	136,712	132,724
Net GST paid	65,977	26,865	22,744	23,055	17,596
Interest payments on lease liabilities	9,909	9,435	8,449	7,376	6,279
Cash to the Official Public Account	-	-	-	-	-
Total cash used	2,085,889	1,659,467	1,208,437	1,129,034	1,149,442
Net cash from (or used by) operating activities	66,616	64,678	59,018	59,018	59,018
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	104,276	99,994	26,510	22,186	22,356
Total cash used	104,276	99,994	26,510	22,186	22,356
Net cash from (or used by) investing activities	(104,276)	(99,994)	(26,510)	(22,186)	(22,356)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	64,895	71,582	6,670	2,191	2,191
Appropriations - DCB	15,335	16,154	13,242	13,397	13,567
Total cash received	80,230	87,736	19,912	15,588	15,758
Cash used					
Lease principal repayments	53,049	53,049	53,049	53,049	53,049
Total cash used	53,049	53,049	53,049	53,049	53,049
Net cash from (or used by) financing activities	27,181	34,687	(33,137)	(37,461)	(37,291)
Net increase (or decrease) in cash held	(10,479)	(629)	(629)	(629)	(629)
Cash and cash equivalents at the beginning of the reporting period	141,978	131,499	130,870	130,241	129,612
Cash and cash equivalents at the end of the reporting period	131,499	130,870	130,241	129,612	128,983

Prepared on Australian Accounting Standards basis.
DCB = Departmental Capital Budget

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	63,993	70,680	5,768	1,289	1,289
Capital budget - Bill 1 (DCB)	15,335	16,154	13,242	13,397	13,567
Total capital appropriations	79,328	86,834	19,010	14,686	14,856
Total new capital appropriations represented by:					
Purchase of non-financial assets	79,328	86,834	19,010	14,686	14,856
Total items	79,328	86,834	19,010	14,686	14,856
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	73,919	76,340	5,768	1,289	1,289
Funded by capital appropriation - DCB ^(b)	20,557	16,154	13,242	13,397	13,567
Funded internally from departmental resources	9,800	7,500	7,500	7,500	7,500
Total acquisitions of non-financial assets	104,276	99,994	26,510	22,186	22,356
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	104,276	99,994	26,510	22,186	22,356
Total cash used to acquire assets	104,276	99,994	26,510	22,186	22,356

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

^(b) Includes purchases from current and previous years' DCB

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

	Buildings \$'000	Property, plant and equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2026				
Gross book value	100,535	23,479	666,016	790,030
Gross book value - RoU	742,752	574	-	743,326
Accumulated depreciation/amortisation and impairment	(1,950)	(3,985)	(365,398)	(371,333)
Accumulated depreciation/amortisation and impairment - RoU	(337,869)	(519)	-	(338,388)
Opening net book balance	503,468	19,549	300,618	823,635
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity ^(a)	-	-	84,694	84,694
By purchase - appropriation ordinary annual services ^(b)	-	-	5,000	5,000
By purchase - internal resources	8,775	1,525	-	10,300
By purchase - RoU	11,394	106	-	11,500
From acquisition of entities or operations (including restructuring)	-	-	-	-
From acquisition of entities or operations (including restructuring) - RoU	-	-	-	-
Total additions	20,169	1,631	89,694	111,494
Other movements				
Depreciation/amortisation expense	-	(1,104)	(34,880)	(35,984)
Depreciation/amortisation expense - RoU	(57,314)	(66)	-	(57,380)
Revaluations	(1,071)	-	-	(1,071)
From acquisition of entities or operations (including restructuring)	-	-	-	-
From acquisition of entities or operations (including restructuring) - RoU	-	-	-	-
Total other movements	(58,385)	(1,170)	(34,880)	(94,435)
As at 30 June 2027				
Gross book value	108,239	25,004	755,710	888,953
Gross book value - RoU	754,146	680	-	754,826
Accumulated depreciation/amortisation and impairment	(1,950)	(5,089)	(400,278)	(407,317)
Accumulated depreciation/amortisation and impairment - RoU	(395,183)	(585)	-	(395,768)
Closing net book balance	465,252	20,010	355,432	840,694

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

^(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2), including Collection Development Acquisition Budgets (CDABs).^(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) for depreciation/amortisation expenses, DCBs or other operational expenses.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	40,974,403	43,181,071	42,318,076	42,601,315	42,938,337
Subsidies	26,645,154	28,414,560	30,754,070	33,050,673	35,880,963
Personal benefits	76,413,083	80,039,654	80,784,904	82,747,196	83,493,661
Grants	15,016,314	16,192,002	15,855,805	16,310,379	16,371,293
Write down and impairment of assets	381,158	16,529	16,529	16,529	16,529
Corporate Commonwealth entities	2,750,114	2,661,871	1,855,321	1,634,960	1,731,946
Other expenses	7,133	7,133	7,133	7,133	7,133
Total expenses administered on behalf of Government	162,187,359	170,512,820	171,591,838	176,368,185	180,439,862
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation revenue					
Interest	8,421	7,700	6,987	6,492	6,037
Special account transfers	56,682,323	60,165,854	62,062,169	63,501,591	64,525,310
Recoveries	7,374,436	8,044,291	8,357,397	8,618,866	8,813,821
Competitive neutrality revenue	7,294	7,294	7,294	7,294	-
Other revenue	435,982	437,332	410,921	396,816	387,874
Total non-taxation revenue	64,508,456	68,662,471	70,844,768	72,531,059	73,733,042
Total own-source revenue administered on behalf of Government	64,508,456	68,662,471	70,844,768	72,531,059	73,733,042
Gains					
Other gains	-	-	-	-	-
Total gains administered on behalf of Government	-	-	-	-	-
Total revenue administered on behalf of Government	64,508,456	68,662,471	70,844,768	72,531,059	73,733,042

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	255,919	256,084	256,084	256,084	256,084
Receivables	3,133,637	2,979,583	2,897,866	2,882,247	2,982,852
Investments	3,006,897	3,019,731	3,065,290	3,104,872	3,131,824
Total financial assets	6,396,453	6,255,398	6,219,240	6,243,203	6,370,760
Non-financial assets					
Inventories	671,591	750,132	803,057	857,366	913,416
Total non-financial assets	671,591	750,132	803,057	857,366	913,416
Total assets administered on behalf of Government	7,068,044	7,005,530	7,022,297	7,100,569	7,284,176
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	254,017	255,697	257,377	259,057	259,057
Subsidies	120,681	120,681	120,681	120,681	120,681
Personal benefits	2,118,028	2,200,569	3,473,670	4,967,986	5,234,122
Grants	253,843	253,844	253,845	253,846	253,847
Total payables	2,746,569	2,830,791	4,105,573	5,601,570	5,867,707
Provisions					
Personal benefits	1,233,289	1,233,289	1,233,289	1,233,289	1,233,289
Subsidies	667,667	675,918	700,754	751,376	810,309
Total payables	1,900,956	1,909,207	1,934,043	1,984,665	2,043,598
Total liabilities administered on behalf of Government	4,647,525	4,739,998	6,039,616	7,586,235	7,911,305

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					
Interest	4,984	4,457	4,058	3,660	3,230
GST received	1,172,322	1,165,643	174,805	178,542	179,125
Special account receipts	56,682,323	60,165,854	62,062,169	63,501,591	64,525,310
Other receipts	8,209,834	8,627,590	8,843,583	9,023,872	9,086,492
Total cash received	66,069,463	69,963,544	71,084,615	72,707,665	73,794,157
Cash used					
Grants	16,194,829	17,357,644	16,030,609	16,488,920	16,550,417
Subsidies	26,693,924	28,443,404	30,764,075	33,035,624	35,859,309
Personal benefits	76,479,939	79,957,113	79,511,803	81,252,880	83,227,525
Suppliers	40,813,666	43,237,366	42,351,009	42,634,900	42,973,637
Corporate entities	2,750,114	2,661,871	1,855,321	1,634,960	1,731,946
Other operating payments	7,133	7,133	7,133	7,133	7,133
Total cash used	162,939,605	171,664,531	170,519,950	175,054,417	180,349,967
Net cash from (or used by) operating activities	(96,870,142)	(101,700,987)	(99,435,335)	(102,346,752)	(106,555,810)
INVESTING ACTIVITIES					
Cash received					
Repayment of advances and loans	21,299	20,095	18,146	17,555	17,405
Total cash received	21,299	20,095	18,146	17,555	17,405
Cash used					
Advances made	-	1,471	1,471	-	-
Equity injections to corporate					
Commonwealth entities	22,949	31,620	29,152	2,275	2,303
Total cash used	22,949	33,091	30,623	2,275	2,303
Net cash from (or used by) investing activities	(1,650)	(12,996)	(12,477)	15,280	15,102

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from (or used by) financing activities	-	-	-	-	-
Net increase (or decrease) in cash held	(96,871,792)	(101,713,983)	(99,447,812)	(102,331,472)	(106,540,708)
Cash at beginning of reporting period	245,489	255,919	256,084	256,084	256,084
Cash from the OPA for:					
- appropriations	106,127,705	111,247,442	109,219,172	112,469,483	116,558,796
- special accounts	15,899	-	-	-	-
- capital injections	131,393	95,070	69,454	70,838	72,579
- Corporate entity capital	22,949	31,620	29,152	2,275	2,303
- GST appropriations	1,172,322	1,165,643	174,805	178,542	179,125
Cash to the OPA for:					
- return of GST	(1,172,322)	(1,165,643)	(174,805)	(178,542)	(179,125)
- other	(9,415,724)	(9,659,984)	(9,869,966)	(10,211,124)	(10,092,970)
Cash at end of reporting period	255,919	256,084	256,084	256,084	256,084

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

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

	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					
Administered assets	131,393	95,070	69,454	70,838	72,579
Total capital appropriations	131,393	95,070	69,454	70,838	72,579
Total new capital appropriations represented by:					
Purchase of non-financial assets	131,393	95,070	69,454	70,838	72,579
Total items	131,393	95,070	69,454	70,838	72,579
ACQUISITION OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	131,393	95,070	69,454	70,838	72,579
Total acquisition of non-financial assets	131,393	95,070	69,454	70,838	72,579

Prepared on Australian Accounting Standards basis.

Table 3.11: Statement of administered asset movements (Budget year 2026–27)

	Infrastructure, plant and equipment \$'000	Total \$'000
As at 1 July 2026		
Gross book value	8,555	8,555
Accumulated depreciation/amortisation and impairment	(8,555)	(8,555)
Opening net book balance	-	-
CAPITAL ASSET ADDITIONS		
Estimated expenditure on new or replacement assets		
By purchase - appropriation equity	-	-
Total additions	-	-
Other movements		
Depreciation/amortisation expense	-	-
Total other movements	-	-
As at 30 June 2027		
Gross book value	8,555	8,555
Accumulated depreciation/amortisation and impairment	(8,555)	(8,555)
Closing net book balance	-	-

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Aged Care Quality and Safety Commission

Entity resources and planned performance

Aged Care Quality and Safety Commission

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Aged Care Quality and Safety Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Aged Care Quality and Safety Commission (ACQSC) is the national regulator of Commonwealth subsidised aged care services. The ACQSC's primary purpose is to uphold rights, and protect and enhance the safety, health, wellbeing and quality of life of older people in Australia receiving Commonwealth-funded aged care services.

The ACQSC applies the range of functions and powers available under the *Aged Care Act 2024* and associated subordinate legislative instruments including:

1. upholding the rights under the Statement of Rights, including by maintaining transparent and accountable processes for handling complaints about registered providers, responsible persons or aged care workers
2. protecting continuity of care by monitoring the financial viability and sustainability of registered providers and mitigating financial risks
3. building the confidence and trust of individuals in the delivery of funded aged care, including by promoting continuous improvement towards high quality care
4. ensuring registered providers, responsible persons, aged care workers and operators of aged care digital platforms comply with their obligations under the Act, including by using the ACQSC's information-gathering, compliance and enforcement powers
5. engaging with individuals accessing funded aged care services to learn about their experiences, and using this engagement to inform the development of best-practice models for providers and workers
6. educating the aged care sector on the rights of individuals under the Statement of Rights, the role of the ACQSC, and the obligations that apply to registered providers, responsible persons, aged care workers and operators of aged care digital platforms
7. registering providers of funded aged care services, and regulating this registration, including through varying, suspending or revoking the registration as appropriate
8. promoting a culture for registered providers, responsible persons and aged care workers of open disclosure and best-practice handling and resolution of complaints and feedback, including by building the capability of individuals to engage in the complaints process.

These functions and powers enable the ACQSC to protect and enhance the safety, health, wellbeing and quality of life of individuals accessing funded aged care services, including by managing sector-wide risks and issues.

The ACQSC gives older people in Australia and their families a single point of contact when they want to raise a concern about the performance of an aged care provider or worker in fulfilling their obligations under the *Aged Care Act 2024* and associated subordinate legislative instruments.

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: ACQSC 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	123,234	73,464
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation ^(b)	327,908	341,872
s74 retained revenue receipts ^(c)	1,734	311
Departmental Capital Budget ^(d)	1,941	1,970
Other services ^(e)		
Equity injection	50	-
Total departmental annual appropriations	331,633	344,153
Total departmental resourcing	454,867	417,617
Total resourcing for ACQSC	454,867	417,617
	2025–26	2026–27
Average staffing level (number)	1,881	1,927

All figures are GST exclusive.

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

^(b) Excludes \$8.9 million subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

^(c) Estimated retained revenue receipts under section 74 of the PGPA Act.

^(d) 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'.

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

1.3 Budget measures

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

Table 1.2: ACQSC 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
Better Care for Older Australians^(a)					
Aged Care Quality and Safety Commission					
Departmental payments	1.1	-	156,837	-	-
Total payments		-	156,837	-	-
<i>Related receipts</i>					
<i>Aged Care Quality and Safety Commission</i>					
		-	(59,141)	(33,440)	(44,440)
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses - one year extension^(a)					
Aged Care Quality and Safety Commission					
Departmental payments	1.1	-	-	-	(2,326)
Total payments		-	-	-	(2,326)

^{a)} The ACQSC is not the lead entity for this measure. ACQSC 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 ACQSC can be found at:
www.agedcarequality.gov.au/about-us/corporate-documents#corporate-plans

The most recent Annual Performance Statements can be found at:
www.agedcarequality.gov.au/about-us/corporate-documents#annual-reports

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Uphold rights, and protect and enhance the safety, health, wellbeing and quality of life of older Australians receiving Commonwealth-funded aged care services, including through effective engagement with older people, regulation and education of aged care providers and workers, and independent and accessible resolution of complaints about aged care services.

Program contributing to Outcome 1

Program 1.1: Quality Aged Care Services

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Department of Health, Disability and Ageing
Program 3.3: Aged Care Quality
The Department of Health, Disability and Ageing has policy responsibility for ageing and aged care, including the regulatory framework.

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: Uphold rights, and protect and enhance the safety, health, wellbeing and quality of life of older people in Australia receiving Commonwealth-funded aged care services, including through effective engagement with older people, regulation and education of aged care providers and workers, and independent and accessible resolution of complaints about aged care services.

	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: Quality Aged Care Services					
Departmental expenses					
Departmental appropriation ^(a)	322,115	335,991	177,275	179,877	185,587
Expenses not requiring appropriation in the budget year ^(b)	12,422	14,701	12,566	12,984	11,051
Operating deficit (surplus)	53,961	-	-	-	-
Total for Program 1.1	388,498	350,692	189,841	192,861	196,638
Total expenses for Outcome 1	388,498	350,692	189,841	192,861	196,638
	2025–26	2026–27			
Average staffing level (number)	1,881	1,927			

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

^(b) 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

Outcome 1	
Uphold rights, and protect and enhance the safety, health, wellbeing and quality of life of older people in Australia receiving Commonwealth-funded aged care services, including through effective engagement with older people, regulation and education of aged care providers and workers, and independent and accessible resolution of complaints about aged care services.	
Program 1.1: Quality Aged Care Services	
Uphold rights, and protect and enhance the safety, health, wellbeing and quality of life of older people in Australia receiving Commonwealth funded aged care services and build confidence and trust in the provision of aged care services. Empower older people to exercise their rights when accessing, or seeking to access, Commonwealth-funded aged care services and support them to live active, self-determined and meaningful lives as they age.	
Key Activities	<ol style="list-style-type: none"> 1. Uplift the quality and safety of aged care services through active collaboration, education and engagement with older people, aged care providers, workers and the sector. 2. Register entities to deliver Commonwealth-funded aged care services, monitor their ongoing suitability to be a registered provider, and manage the process for renewal, variation and/or revocation of registration. 3. Undertake risk-based regulation and effective complaints management, to protect, safeguard and uphold the rights of older people receiving care. 4. Hold providers accountable for high-quality care, and deter poor performance through monitoring, compliance and enforcement activities.

Program 1.1: Quality Aged Care Services		
Year	Performance Measure	Expected Performance Results ¹
Current Year 2025–26	Enable older people to receive high-quality and safe care by regulating the entry, exit and ongoing suitability of providers and workers delivering government-subsidised aged care services.	<p>Target: 100% of registration and renewal decisions are completed within statutory timeframes.</p> <p>Expected Performance Result: Under the new <i>Aged Care Act 2024</i>, the ACQSC plans to complete 100% of registration and renewal decisions within statutory timeframes.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	As per 2025–26	Achieve registration and renewal decisions within statutory timeframes.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

¹ Registration and renewal decisions commenced with the implementation of the *Aged Care Act 2024* on 1 November 2025.

Program 1.1: Quality Aged Care Services		
Year	Performance Measure	Expected Performance Results²
Current Year 2025–26	Protect and improve the quality, safety and experience of older people receiving care through an efficient and effective complaints handling service, and the processing of provider reporting and notifications, including serious incident notifications.	<p>Target: 80% of complaints are resolved within published service standards. 80% of enquiries are responded to within published service standards. 65% of complainant and provider survey responses have an overall rating of satisfied or higher with the complaints process in line with published service standards. 80% of complaints finalised achieve a positive outcome for older people.</p> <p>Expected Performance Results: Target: On track Results 1 July 2025 to 31 October 2025 80% of complaints are resolved within published service standards: <ul style="list-style-type: none"> 71% achieved. 80% of enquiries are responded to within published service standards: <ul style="list-style-type: none"> 96% achieved. 65% of complainant and provider survey responses have an overall rating of satisfied or higher with the complaints process in line with published service standards: <ul style="list-style-type: none"> 66% achieved. 80% of complaints finalised achieve a positive outcome for older people: <ul style="list-style-type: none"> 84% achieved. </p> <p>Expected Performance Results: Results 1 November 2025 to 30 June 2026³ 85% of complaints are resolved within 90 days: <ul style="list-style-type: none"> 85% expected. 80% of enquiries are responded to within 7 days: <ul style="list-style-type: none"> 95% expected. 65% of complainant and provider survey responses have an overall rating of satisfied or higher with the complaints process:</p>

² The FY 2025–26 Annual Performance Statement will include results pre and post implementation of the *Aged Care Act 2024*.

³ Performance targets updated following the implementation of the *Aged Care Act 2024* and the *Aged Care Rules 2025*.

		<ul style="list-style-type: none"> 63% expected. <p>80% of complaints finalised result in a positive outcome for older people:</p> <ul style="list-style-type: none"> Data under review for the 1 November 2025 to 30 June 2026 period to establish a baseline.
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Uphold the rights and protect and improve the quality, safety and experience of older people receiving care through an efficient and effective complaints handling service, and the processing of provider reporting and notifications.	<p>85% of complaints are resolved within 90 days.</p> <p>80% of enquiries are responded to within 7 days.</p> <p>65% of complainant and provider survey responses have an overall rating of satisfied or higher with the complaints process.</p> <p>80% of complaints finalised result in a positive outcome for older people.</p>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Quality Aged Care Services		
Year	Performance Measure	Expected Performance Results ⁴
Current Year 2025–26	Undertake provider and worker supervision in response to risks and non-compliance in aged care service delivery, incentivising provider compliance and taking enforcement actions where necessary.	<p>Target: Establish a baseline of non-compliance by provider cohort under the <i>Aged Care Act 2024</i>.</p> <p>Expected Performance Result: The ACQSC is unable to report on this performance measure as sufficient data is not yet available.</p> <p>Target: At risk</p>
Year	Performance Measure	Planned Performance Results ⁵
Budget Year 2026–27	This performance measure is subject to further development.	The target for this measure is subject to development.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

⁴ The FY 2025–26 Annual Performance Statements will provide further information on the establishment of a baseline for this performance measure.

⁵ Further development and refinement of this measure is underway and will be published in the 2026–27 Corporate Plan.

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 ACQSC.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

Comprehensive Income Statement

The operations of the ACQSC are primarily funded by appropriations. Resourcing provided by Government supports the delivery of the ACQSC's regulatory activities and programs, as well as associated management costs.

Revenue from Government and the related expenses are currently projected to decrease across the forward estimate years as terminating measures and programs cease.

Balance Sheet

Financial assets are estimated to reduce across the forward estimate years due to Net Cash Appropriation Arrangements, under which Government no longer funds agencies for depreciation and amortisation expenses, but provides for a separate capital budget through equity appropriations.

Land and building assets, and lease liabilities, are estimated to vary across the forward estimate years as a result of current lease office accommodation holdings depreciating, and future new leasing activities.

Remaining assets and liabilities are anticipated to remain relatively stable across the forward estimate years.

Accumulated deficits steadily increase over the forward estimates due to Net Cash Appropriation Arrangements.

Cash Flow

Cash flows are consistent with income, expenses and asset movements.

Administered

Schedule of Budgeted Income and Expenses

Revenue estimates relate to the recovery of costs for provider registration, renewal of registration and provider-initiated variations to registrations under the *Aged Care Act 2024*.

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	260,313	253,857	161,924	165,641	169,144
Supplier expenses	115,227	81,622	14,831	13,707	15,865
Depreciation and amortisation	12,352	14,631	12,496	12,914	10,979
Interest on RoU	606	582	590	599	650
Other expenses	-	-	-	-	-
Total expenses	388,498	350,692	189,841	192,861	196,638
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	-	100	100	100	100
Total revenue	-	100	100	100	100
Gains					
Other	70	70	70	70	72
Total gains	70	70	70	70	72
Total own-source income	70	170	170	170	172
Net cost of (contribution by) services	388,428	350,522	189,671	192,691	196,466
Revenue from Government	327,908	341,872	183,165	187,425	192,237
Surplus (Deficit)	(60,520)	(8,650)	(6,506)	(5,266)	(4,229)
Surplus (Deficit) attributable to the Australian Government	(60,520)	(8,650)	(6,506)	(5,266)	(4,229)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(60,520)	(8,650)	(6,506)	(5,266)	(4,229)

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	(60,520)	(8,650)	(6,506)	(5,266)	(4,229)
plus: non-appropriated expenses depreciation/amortisation expenses	3,776	4,388	2,253	5,282	4,406
plus: depreciation/amortisation expenses for RoU assets	8,576	10,243	10,243	7,632	6,573
less: lease principal repayments	(5,793)	(5,981)	(5,990)	(7,648)	(6,750)
Total comprehensive income (loss) attributable to the agency	(53,961)	-	-	-	-

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	3,032	3,767	4,054	3,036	2,315
Receivables	71,227	71,340	71,050	58,678	43,211
Total financial assets	74,259	75,107	75,104	61,714	45,526
Non-financial assets					
Land and buildings	18,658	17,872	7,349	16,636	25,224
Property, plant and equipment	9,604	7,160	7,186	6,824	6,759
Intangibles	2	-	-	-	-
Other	10,973	10,973	11,040	11,510	3,606
Total non-financial assets	39,237	36,005	25,575	34,970	35,589
Total assets	113,496	111,112	100,679	96,684	81,115
LIABILITIES					
Payables					
Suppliers	18,553	19,610	19,512	16,010	3,316
Other payables	7,448	8,142	7,593	7,169	4,676
Total payables	26,001	27,752	27,105	23,179	7,992
Interest bearing liabilities					
Leases	22,654	25,010	19,020	21,468	28,386
Total interest bearing liabilities	22,654	25,010	19,020	21,468	28,386
Provisions					
Employees	39,394	39,583	40,294	41,000	35,839
Other provisions	-	-	-	-	-
Total provisions	39,394	39,583	40,294	41,000	35,839
Total liabilities	88,049	92,345	86,419	85,647	72,217
Net assets	25,447	18,767	14,260	11,037	8,898
EQUITY					
Contributed equity	30,612	32,582	34,581	36,624	38,714
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	(5,165)	(13,815)	(20,321)	(25,587)	(29,816)
Total equity	25,447	18,767	14,260	11,037	8,898

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	(5,165)	-	30,612	25,447
Surplus (deficit) for the period	(8,650)	-	-	(8,650)
Equity injection - Bill 2	-	-	-	-
Capital budget - Bill 1 (DCB)	-	-	1,970	1,970
Estimated closing balance as at 30 June 2027	(13,815)	-	32,582	18,767

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	379,689	343,427	184,621	197,840	206,638
Goods and services	1,734	100	100	100	100
Net GST received	4,792	4,457	4,562	3,318	3,003
Total cash received	386,215	347,984	189,283	201,258	209,741
Cash used					
Employees	259,092	253,668	161,799	165,061	176,996
Suppliers	118,713	85,926	20,617	19,268	22,322
Interest payments on lease liability	606	582	590	599	650
Total cash used	378,411	340,176	183,006	184,928	199,968
Net cash from (or used by) operating activities	7,804	7,808	6,277	16,330	9,773
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	1,991	3,062	1,999	11,743	5,834
Total cash used	1,991	3,062	1,999	11,743	5,834
Net cash from (or used by) investing activities	(1,991)	(3,062)	(1,999)	(11,743)	(5,834)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	1,991	1,970	1,999	2,043	2,090
Total cash received	1,991	1,970	1,999	2,043	2,090
Cash used					
Lease principal repayments	5,793	5,981	5,990	7,648	6,750
Total cash used	5,793	5,981	5,990	7,648	6,750
Net cash from (or used by) financing activities	(3,802)	(4,011)	(3,991)	(5,605)	(4,660)
Net increase (or decrease) in cash held	2,011	735	287	(1,018)	(721)
Cash and cash equivalents at the beginning of the reporting period	1,021	3,032	3,767	4,054	3,036
Cash and cash equivalents at the end of the reporting period	3,032	3,767	4,054	3,036	2,315

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)	1,941	1,970	1,999	2,043	2,090
Equity injections - Bill 2	50	-	-	-	-
Total capital appropriations	1,991	1,970	1,999	2,043	2,090
Total new capital appropriations represented by:					
Purchase of non-financial assets	1,991	1,970	1,999	2,043	2,090
Other items	-	-	-	-	-
Total items	1,991	1,970	1,999	2,043	2,090
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	50	-	-	-	-
Funded by capital appropriation - DCB ^(b)	1,941	1,970	1,999	2,043	2,090
Funded internally from departmental resources	-	1,092	-	9,700	3,744
Total acquisitions of non-financial assets	1,991	3,062	1,999	11,743	5,834
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,991	3,062	1,999	11,743	5,834
Total cash used to acquire assets	1,991	3,062	1,999	11,743	5,834

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

^(a) Includes both 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	-	23,777	3,418	27,195
Gross book value - RoU	47,387	-	-	47,387
Accumulated depreciation/amortisation and impairment	-	(14,173)	(3,416)	(17,589)
Accumulated depreciation/amortisation and impairment - RoU	(28,729)	-	-	(28,729)
Opening net book balance	18,658	9,604	2	28,264
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
Funded by capital appropriations - equity injection ^(a)	-	-	-	-
Funded by capital appropriations - DCB ^(b)	308	1,662	-	1,970
By purchase - internally funded	1,092	-	-	1,092
By purchase - RoU	8,337	-	-	8,337
Total additions	9,737	1,662	-	11,399
Other movements				
Depreciation/amortisation expense	(280)	(4,106)	(2)	(4,388)
Depreciation/amortisation expense - RoU	(10,243)	-	-	(10,243)
Total other movements	(10,523)	(4,106)	(2)	(14,631)
As at 30 June 2027				
Gross book value	1,400	25,439	3,418	30,257
Gross book value - RoU	55,724	-	-	55,724
Accumulated depreciation/amortisation and impairment	(280)	(18,279)	(3,418)	(21,977)
Accumulated depreciation/amortisation and impairment - RoU	(38,972)	-	-	(38,972)
Closing net book balance	17,872	7,160	-	25,032

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

RoU = Right-of-Use asset

^(a) Includes both current Appropriation Bill (No. 2) 2026–2027, and prior Appropriation Act (No. 2/4/6) appropriations.

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

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
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation revenue					
Other non-tax revenue	28,493	59,141	33,440	40,440	-
Total non-taxation revenue	28,493	59,141	33,440	40,440	-
Total revenues administered on behalf of Government	28,493	59,141	33,440	40,440	-
Total income administered on behalf of Government	28,493	59,141	33,440	40,440	-

Prepared on Australian Accounting Standards basis.

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

This section is not applicable to the ACQSC.

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					
Sale of goods and services	28,493	59,141	33,440	40,440	-
Total cash received	28,493	59,141	33,440	40,440	-
Net cash from (or used by) operating activities	(28,493)	(59,141)	(33,440)	(40,440)	-
Net increase (or decrease) in cash held	(28,493)	(59,141)	(33,440)	(40,440)	-
Cash at beginning of reporting period	-	-	-	-	-
Cash to the OPA - return of GST	28,493	59,141	33,440	40,440	-
Cash at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

Australian Centre for Disease Control

Entity resources and planned performance

Australian Centre for Disease Control

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Australian Centre for Disease Control

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Centre for Disease Control’s (CDC) strategic directions set out the outcomes the CDC will deliver for Australia’s public health system over the forward estimates.

They link the CDC’s legislated role to its priority initiatives, and provide the basis for performance and accountability.

Together they form a clear and enduring framework for the CDC’s work, investment and impact.

1. Public health threats are identified early and understood clearly

Australia has strong national capability to detect, monitor and interpret emerging public health risks, enabling early identification and a shared understanding of threats.

2. Data and evidence systems support preparedness and response

National data, surveillance and information systems are better connected and more usable, enabling timely decision-making and effective responses to public health risks.

3. Public health advice is trusted, transparent and clearly explained

Governments and the public have access to independent public health advice that is clear, transparent and shows how evidence has informed decisions and recommendations.

4. Australia is better prepared to respond to health emergencies

National capability to prepare for and respond to communicable disease outbreaks and other public health emergencies is strengthened, enabling timely and coordinated action.

5. National public health responses are coordinated and consistent

Public health action across governments, agencies and sectors is aligned, reducing fragmentation and supporting a coherent national approach to shared risks.

6. Australia’s public health system is resilient over time

Public health capability, workforce and institutional knowledge are sustained and strengthened, supporting long-term prevention and system resilience.

The CDC was established on 1 January 2026 as a statutory non-corporate Commonwealth entity under the *Australian Centre for Disease Control Act 2025*.

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: Australian Centre for Disease Control 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	7,520	7,520
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation	26,300	61,000
Other services ^(b)		
Equity injection	7,500	6,500
Total departmental annual appropriations	33,800	67,500
Total departmental resourcing	41,320	75,020
ADMINISTERED		
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	80,100	181,755
Other services		
Administered assets and liabilities	-	-
Total administered annual appropriations	80,100	181,755
Total administered resourcing	80,100	181,755
Total resourcing for CDC	121,420	256,775
	2025–26	2026–27
Average staffing level (number)	126	269

All figures are GST exclusive.

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

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

"The Annual Appropriation amounts appearing for '2025-26 Estimated actual' do not include some funding that is transferring from the Department of Health, Disability and Ageing under Machinery of Government provisions, nor Appropriation Bills 2025–26 (No. 5) and (No. 6) as these Bills have not been enacted at the time of publication. Appropriation Bill (No. 1) funding of \$8.556 million for Departmental and \$7.947 million for Administered, and Appropriation Bill (No. 2) funding of \$3.469 million for Departmental is being transferred. In addition, amounts of \$0.249 million for Departmental and \$7.852 million for Administered is expected to be received through Appropriation Bill (No. 5) 2025-26. The 2025–26 Portfolio Supplementary Additional Estimates Statements provide detail on these amounts."

1.3 Budget measures

Budget measures in Part 1 relating to the Australian Centre for Disease Control are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: Australian Centre for Disease Control 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
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses - one year extension^(a)					
Australian Centre for Disease Control					
Departmental payments	1.1	-	-	-	(1,598)
Total payments		-	-	-	(1,598)

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) CDC is not the lead entity for this measure. CDC 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.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Protect and promote the health of all Australians through nationally coordinated public health data and delivery of evidence-informed expert advice; and strategic program development and implementation; to detect, prepare for, prevent, and enable responses to public health threats and disease.

Program contributing to Outcome 1

Program 1.1: Analyse, understand and advise to support health protection planning and preparedness

Linked Programs

Other Commonwealth Entities that contribute to Outcome 1
Asbestos and Silica Safety and Eradication Agency (ASSEA)
<p>Program 1.1 – Coordinate national actions to improve knowledge and awareness of issues relating to asbestos safety, asbestos-related diseases, silica safety and silica-related diseases.</p> <p>ASSEA’s delivery of its Program 1.1 supports the CDC’s administration of the National Occupational Respiratory Disease Registry.</p>
Australian Bureau of Statistics (ABS)
<p>Program 1.1: Australian Bureau of Statistics</p> <p>The ABS is a designated data service provider under Section 42 of the <i>Australian Centre for Disease Control Act 2025</i>.</p>
Australian Institute of Health and Welfare (AIHW)
<p>Program 1.1: Australian Institute of Health and Welfare</p> <p>The AIHW is a designated data service provider under Section 42 of the <i>Australian Centre for Disease Control Act 2025</i>.</p>
Department of Agriculture, Fisheries and Forestry (DAFF)
<p>Program 2.1: Biosecurity and Export Services</p> <p>DAFF contributes to the CDC’s work through:</p> <ul style="list-style-type: none"> • implementation of activities under the <i>Biosecurity Act 2015</i>, such as the screening of travellers at international airports and seaports • regulation of imported food, primarily by operating a border inspection scheme whereby foods are referred for inspection (based on risk) to verify safety and compliance to Australia’s food standards • international and domestic policy on agricultural and veterinary chemicals (agvet chemicals) and for Commonwealth agvet chemical legislation.
Department of Climate Change, Energy, the Environment and Water (DCCEEW)
<p>Program 2.3: Accelerate the transition to a circular economy, while safely managing pollutants and hazardous substances</p> <p>DCCEEW contributes to the CDC’s work through its national environment protection activities, which include policy and national standard setting for ambient air quality, industrial chemical risk management and environmental contamination. These activities aim to reduce the impacts of harmful chemicals, such as persistent organic pollutants and other industrial chemicals of high concern.</p>

Other Commonwealth Entities that contribute to Outcome 1 (continued)
Department of Health, Disability and Ageing (DHDA)
Program 1.8: Health Protection, Emergency Response and Regulation
Program 1.9: Immunisation
DHDA contributes to the CDC’s work through its continuing policy and program responsibilities in health protection and health emergency response, including through operational support via the National Incident Centre for the CDC’s role as National Focal Point under the International Health Regulations and through its administration of the National Immunisation Program and the Australian Immunisation Register.
Department of Home Affairs (Home Affairs)
Program 2.1: Migration
Program 2.2: Visas
Program 2.3: Refugee, Humanitarian Settlement and Migrant Services
Program 3.2: Border Management
Home Affairs contributes to the CDC’s work by undertaking risk based visa health screening, to help protect the Australian community from communicable diseases (like Tuberculosis), contain public expenditure on public health costs and safeguard health services in short supply. Home Affairs provides annual reports to the National Tuberculosis Advisory Committee on the number of active tuberculosis cases detected from offshore visa health screening processes.
Department of the Treasury (Treasury)
Program 1.4: Commonwealth-State Financial Relations
Treasury provides financial assistance to state and territory governments as part of the Federal Financial Relations Framework.
Activities funded through funding agreements include:
<ul style="list-style-type: none"> • OzFoodNet • Mosquito Control in the Torres Strait Protected Zone • vaccine-preventable diseases surveillance • access to HIV treatment • addressing blood borne viruses and sexually transmissible infections in the Torres Strait.
Food Standards Australia New Zealand (FSANZ)
Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament
FSANZ contributes to the CDC’s work through protection of:
<ul style="list-style-type: none"> • public health and safety by developing food standards for implementation by the states and territories. FSANZ also coordinates national food surveillance, recall and incident response activities to minimise the risk of adverse health events from food.
National Health and Medical Research Council (NHMRC)
Program 1.1: Health and Medical Research
NHMRC contributes to the CDC’s work by funding and supporting research and its translation into public policy, health systems and clinical practice and through the development and endorsement of public and environmental health guidelines and advice.

Other Commonwealth Entities that contribute to Outcome 1 (continued)
Safe Work Australia (SWA)
Program 1.1: Reform of and Improvements to Australian Work Health and Safety and Workers' Compensation Arrangements
SWA's work is linked to the CDC's work through advice on environmental health impacting workers and maintaining the occupational diseases registry.

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: Protect and promote the health of all Australians, including through developing, analysing and publishing nationally co-ordinated public health data and evidence-informed expert advice, and through developing, promoting and implementing programs and initiatives to detect, prepare for, prevent and enable responses to public health threats and disease.

	2025–26 Estimated actual \$'000	2026–27 Estimated actual \$'000	2027–28 Estimated actual \$'000	2028–29 Estimated actual \$'000	2029–30 Estimated actual \$'000
Program 1.1: Analyse, understand and advise to support health protection planning and preparedness					
Administered expenses					
Ordinary annual services ^(a)	95,899	181,755	172,138	170,743	123,382
Departmental expenses					
Departmental appropriation ^(b)	34,630	59,994	61,095	61,859	59,803
Expenses not requiring appropriation in the Budget year ^(c)	523	1,047	1,047	697	-
Operating deficit (surplus)					
Total for Program 1.1	131,052	242,796	234,280	233,299	183,185
Total expenses for Outcome 1	131,052	242,796	234,280	233,299	183,185

	2025–26	2026–27
Average staffing level (number)	126	269

^(a) Appropriation Act (No. 1) 2025–26, Appropriation Bill (No. 3) 2025–26 and associated Bills.

^(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

Outcome 1:	
Protect and promote the health of all Australians through nationally coordinated public health data and delivery of evidence-informed expert advice; and strategic program development and implementation; to detect, prepare for, prevent, and enable responses to public health threats and disease.	
Program 1.1: Analyse, understand and advise to support health protection planning and preparedness	
Support timely and consistent national public health planning and action including through the collection, analysis, and sharing of public health information and data. Strengthen national prevention and preparedness for, and protection from, public health threats and disease; including through strategic partnerships, engagement and by providing transparent, expert advice to inform decision-making and community awareness.	
Key Activities	<ul style="list-style-type: none"> • Surveillance, early detection and evidence-informed assessment of public health threats. • Maintenance and development of public health data and evidence systems to support preparedness for and response to public health threats. • Publish public health advice, and the evidence that informs it, to support trust, transparency and improved understanding of the advice that supports government decision making. • Strengthen Australia’s preparedness to respond to health emergencies. • Improve coordination and consistency across national public health responses. • Strengthen Australia’s public health system over time.

Program 1.1: Analyse, understand and advise to support health protection planning and preparedness		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Transparent and accountable public health advice Legislative compliance	100% of final and settled public health advice provided under Section 20 of the CDC Act is published within the timeframe specified in Section 21 of the CDC Act, subject to any exemptions under Section 22 of the CDC Act. Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Transparent and accountable public health advice Legislative compliance	100% of final and settled public health advice provided under Section 20 of the CDC Act is published within the timeframe specified in Section 21 of the CDC Act, subject to any exemptions under Section 22 of the CDC Act.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Analyse, understand and advise to support health protection planning and preparedness		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Establish accountability and governance frameworks.	Executive Committee established by 28 February 2026. Audit and Risk Committee established by 30 April 2026. Risk Management Framework established by 30 June 2026. Target: Achieved
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	N/A ¹	N/A ²
Forward Estimates 2027–30	N/A ³	N/A ⁴
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

¹ This performance measure will not continue in 2026–27.

² Ibid.

³ Ibid.

⁴ Ibid.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026–27 Budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

This section is not applicable to Australian Centre for Disease Control (CDC).

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

Comprehensive Income Statement

For 2025–26 and forward years, the CDC is expecting a break-even position net of unfunded depreciation and amortisation expenses.

Balance Sheet

Net assets are expected to increase over 2025–26 and forward years due to the equity injection of Bill 2 appropriation.

Administered

The CDC administers funds associated with the delivery of the Australian Government's national program to support timely and consistent national public health planning and action.

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 Estimated actual \$'000	2027–28 Estimated actual \$'000	2028–29 Estimated actual \$'000	2029–30 Estimated actual \$'000
EXPENSES					
Employee benefits	26,476	48,563	50,181	50,189	49,683
Supplier expenses	8,097	11,343	10,865	11,660	10,120
Depreciation and amortisation	523	1,047	1,047	697	-
Interest on RoU	57	88	49	10	-
Total expenses	35,153	61,041	62,142	62,556	59,803
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	-	-	-	-	-
Other revenue	-	-	-	-	-
Total revenue	-	-	-	-	-
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	-	-	-	-	-
Net cost of (contribution by) services	35,153	61,041	62,142	62,556	59,803
Revenue from Government	35,105	61,000	62,172	62,615	59,803
Surplus (deficit)	(48)	(41)	30	59	-
Surplus (deficit) attributable to the Australian Government	(48)	(41)	30	59	-
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	(48)	(41)	30	59	-

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 Estimated actual \$'000	2027–28 Estimated actual \$'000	2028–29 Estimated actual \$'000	2029–30 Estimated actual \$'000
Total comprehensive income (loss) attributable to the Australian Government	(48)	(41)	30	59	-
plus: non-appropriated expenses	-	-	-	-	-
depreciation/amortisation expenses	-	-	-	-	-
plus: depreciation/amortisation expenses for RoU assets	523	1,047	1,047	697	-
less: lease principal repayments	(475)	(1,006)	(1,077)	(756)	-
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 Estimated actual \$'000	2027–28 Estimated actual \$'000	2028–29 Estimated actual \$'000	2029–30 Estimated actual \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	-	-	-	-	-
Receivables	7,520	7,520	7,520	7,520	7,520
Total financial assets	7,520	7,520	7,520	7,520	7,520
Non-financial assets					
Land and buildings	13,760	19,213	19,466	19,969	21,169
Property, plant and equipment	-	-	-	-	-
Intangibles	-	-	-	-	-
Other	-	-	-	-	-
Total non-financial assets	13,760	19,213	19,466	19,969	21,169
Total assets	21,280	26,733	26,986	27,489	28,689
LIABILITIES					
Payables					
Suppliers	-	-	-	-	-
Other payables	-	-	-	-	-
Total payables	-	-	-	-	-
Interest bearing liabilities					
Leases	2,839	1,833	756	-	-
Total interest bearing liabilities	2,839	1,833	756	-	-
Provisions					
Employees	7,520	7,520	7,520	7,520	7,520
Total provisions	7,520	7,520	7,520	7,520	7,520
Total liabilities	10,359	9,353	8,276	7,520	7,520
Net Assets	10,921	17,380	18,710	19,969	21,169
EQUITY					
Contributed equity	10,969	17,469	18,769	19,969	21,169
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	(48)	(89)	(59)	-	-
Total equity	10,921	17,380	18,710	19,969	21,169

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	(48)	-	10,969	10,921
Surplus (deficit) for the period	(41)	-	-	(41)
Appropriation (equity injection)	-	-	6,500	6,500
Capital budget - Bill 1 (DCB)	-	-	-	-
Estimated closing balance as at 30 June 2027	(89)	-	17,469	17,380

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 Estimated actual \$'000	2027–28 Estimated actual \$'000	2028–29 Estimated actual \$'000	2029–30 Estimated actual \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	27,585	61,000	62,172	62,615	59,803
Good and services	-	-	-	-	-
Total cash received	27,585	61,000	62,172	62,615	59,803
Cash used					
Employees	18,956	48,563	50,181	50,189	49,683
Suppliers	8,097	11,343	10,865	11,660	10,120
Interest payments on lease liability	57	88	49	10	-
Total cash used	27,110	59,994	61,095	61,859	59,803
Net cash from (or used by) operating activities	475	1,006	1,077	756	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	10,969	6,500	1,300	1,200	1,200
Total cash used	10,969	6,500	1,300	1,200	1,200
Net cash from (or used by) investing activities	(10,969)	(6,500)	(1,300)	(1,200)	(1,200)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	10,969	6,500	1,300	1,200	1,200
Total cash received	10,969	6,500	1,300	1,200	1,200
Cash used					
Lease principal repayments	475	1,006	1,077	756	-
Total cash used	475	1,006	1,077	756	-
Net cash from (or used by) financing activities	10,494	5,494	223	444	1,200
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	-	-	-	-	-
Cash and cash equivalents at the end of the reporting period	-	-	-	-	-

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 Estimated actual \$'000	2027–28 Estimated actual \$'000	2028–29 Estimated actual \$'000	2029–30 Estimated actual \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	-	-	-	-	-
Equity injections - Bill 2	10,969	6,500	1,300	1,200	1,200
Total capital appropriations	10,969	6,500	1,300	1,200	1,200
Total new capital appropriations represented by:					
Purchase of non-financial assets	10,969	6,500	1,300	1,200	1,200
Total items	10,969	6,500	1,300	1,200	1,200
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	10,969	6,500	1,300	1,200	1,200
Funded by capital appropriation - DCB ^(a)	-	-	-	-	-
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	10,969	6,500	1,300	1,200	1,200
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	10,969	6,500	1,300	1,200	1,200
Total cash used to acquire assets	10,969	6,500	1,300	1,200	1,200

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

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

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026				
Gross book value	10,969	-	-	10,969
Gross book value - RoU	3,314	-	-	3,314
Accumulated depreciation/ amortisation and impairment	-	-	-	-
Accumulated depreciation/amortisation and impairment - RoU	(523)	-	-	(523)
Opening net book balance	13,760	-	-	13,760
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services	6,500	-	-	6,500
By purchase - RoU	-	-	-	-
Total additions	6,500	-	-	6,500
Other movements				
Depreciation/amortisation expense	-	-	-	-
Depreciation/amortisation expense - RoU	(1,047)	-	-	(1,047)
Total other movements	(1,047)	-	-	(1,047)
As at 30 June 2027				
Gross book value	17,469	-	-	17,469
Gross book value - RoU	3,314	-	-	3,314
Accumulated depreciation/amortisation and impairment	-	-	-	-
Accumulated depreciation/amortisation and impairment - RoU	(1,570)	-	-	(1,570)
Closing net book balance	19,213	-	-	19,213

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 Estimated actual \$'000	2027–28 Estimated actual \$'000	2028–29 Estimated actual \$'000	2029–30 Estimated actual \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants	31,751	60,113	56,925	56,499	40,850
Suppliers	64,148	121,642	115,213	114,244	82,532
Total expenses administered on behalf of Government	95,899	181,755	172,138	170,743	123,382
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Other non-tax revenue	-	-	-	-	-
Total non-taxation revenue	-	-	-	-	-
Total revenues administered on behalf of Government	-	-	-	-	-
Total income administered on behalf of Government	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

This section is not applicable to Australian Centre for Disease Control (CDC).

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

	2025–26 Estimated actual \$'000	2026–27 Estimated actual \$'000	2027–28 Estimated actual \$'000	2028–29 Estimated actual \$'000	2029–30 Estimated actual \$'000
OPERATING ACTIVITIES					
Cash received					
Commonwealth contributions	-	-	-	-	-
State and territory contributions	-	-	-	-	-
Interest	-	-	-	-	-
Net GST received	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Grants	31,751	60,113	56,925	56,499	40,850
Suppliers	64,148	121,642	115,213	114,244	82,532
Total cash used	95,899	181,755	172,138	170,743	123,382
Net cash from (or used by) operating activities	(95,899)	(181,755)	(172,138)	(170,743)	(123,382)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of investments	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of investments	-	-	-	-	-
Purchase of non-financial assets	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from (or used by) investing activities	-	-	-	-	-
Net increase (or decrease) in cash held	(95,899)	(181,755)	(172,138)	(170,743)	(123,382)
Cash at beginning of reporting period	-	-	-	-	-
Cash from the OPA for:					
- appropriations	95,899	181,755	172,138	170,743	123,382
Cash to the OPA for:					
- appropriations	-	-	-	-	-
Cash at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

Australian Commission on Safety and Quality in Health Care

Entity resources and planned performance

Australian Commission on Safety and Quality in Health Care

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Australian Commission on Safety and Quality in Health Care

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The Australian Commission on Safety and Quality in Health Care (ACSQHC) supports the Australian Government to improve the long-term sustainability, quality and safety of Australia’s health care system.

The ACSQHC was established by the Council of Australian Governments to lead national improvements in the safety and quality of health care, so all Australians receive better care everywhere. This involves developing national policy, standards and guidance for high-quality care; providing strategic advice to health ministers on driving the delivery of high-value health care; and making recommendations about priority areas for national action.

The ACSQHC works in partnership with state and territory governments, patients, health professionals, health service managers, policy makers, and healthcare organisations to achieve a sustainable, safe and high-quality health system.

The ACSQHC focuses on 4 priority areas:

- High-quality care in an evolving environment.
- Strong outcome-focused clinical governance.
- Empowered patients, carers and communities.
- An improvement-driven workforce culture.

During 2026–27, the ACSQHC will maintain focus on areas that can be advanced through national action. This will include a continued focus on the development of the third edition of the National Safety and Quality Health Service Standards and supporting system-wide improvement through the National Model for Clinical Governance. It will also include continued examination of variation in health care and opportunities to advance patient outcomes by improving the quality, value and appropriateness of care.

The ACSQHC will also continue management and delivery of a range of quality use of medicines functions under the revised Quality Use of Diagnostics, Therapeutics and Pathology Program.

The roles and responsibilities of the ACSQHC are set out in the *National Health Reform Act 2011*. The ACSQHC is a corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of the ACSQHC, refer to the current Corporate Plan, available at: www.safetyandquality.gov.au/about-us/corporate-plan

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

	2025–26 Estimated actual \$'000	2026–27 Estimate \$'000
Opening balance/cash reserves at 1 July	22,182	22,037
Funds from Government		
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	-	-
Other services ^(b)		
Equity injection	-	-
Total annual appropriations	-	-
Amounts received from related entities ^(c)		
Amounts from the Portfolio Department	26,658	26,051
Amounts from other entities	-	-
Total amounts received from related entities	26,658	26,051
Total funds from Government	26,658	26,051
Funds from other sources		
State Government contributions	9,213	9,213
Interest	600	600
Total funds from other sources	9,813	9,813
Total net resourcing for ACSQHC	58,653	57,901
	2025–26	2026–27
Average staffing level (number)	153	159

All figures are GST exclusive.

^(a) Appropriation Bill (No. 1) 2026–27.

^(b) Appropriation Bill (No. 2) 2026–27.

^(c) Funding provided by a Government entity that is not specified within the annual appropriation bills as a payment to the corporate entity.

1.3 Budget measures

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

Table 1.2: ACSQHC 2026–27 Budget measures

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

Program	2025–26	2026–27	2027–28	2028–29	2029–30
	\$'000	\$'000	\$'000	\$'000	\$'000
National Health Reform Agreement – hospital funding and Commonwealth investment in the public hospital system^(a)					
Australian Commission on Safety and Quality in Health Care					
Departmental payments 1.1	-	2,104	1,515	638	567
Total payments	-	2,104	1,515	638	567

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) ACSQHC is not the lead entity for this measure. ACSQHC 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 ACSQHC can be found at:
www.safetyandquality.gov.au/about-us/corporate-reports/corporate-plan

The most recent Annual Performance Statements can be found at:
www.safetyandquality.gov.au/about-us/corporate-reports/annual-reports

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Improved safety and quality in health care across the health system, including through the development, support for implementation, and monitoring of national clinical safety and quality guidelines and standards.

Program contributing to Outcome 1

Program 1.1: Safety and Quality in Health Care

Linked programs

Other Commonwealth entities that contribute to Outcome 1
Australian Institute of Health and Welfare (AIHW)²
Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community AIHW works closely with the ACSQHC regarding the measurement and analysis of information related to safety and quality in health care.
Department of Health, Disability and Ageing
Program 1.1: Health Research, Coordination and Access The Department of Health, Disability and Ageing has policy responsibility for the improvement of the long-term capacity, quality and safety of Australia’s health care system.
Independent Health and Aged Care Pricing Authority (IHACPA)³
Program 1.1: Development of pricing advice and annual determinations IHACPA works with the ACSQHC to ensure that pricing and performance measures for public hospitals are complementary and facilitate a strong national framework for the delivery of public hospital services.
National Blood Authority⁴
Program 1.1: National Blood Agreement Management The National Blood Authority works closely with the ACSQHC in relation to the Blood Management Standard within the National Safety and Quality Health Service Standards.
Australian Digital Health Agency⁵
Program 1.1: Digital Health The Australian Digital Health Agency works closely with the ACSQHC in relation to clinical governance and the safety and quality of digital health care.

² Refer to the AIHW chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity.

³ Refer to the IHACPA chapter in these PB Statements for further information on the work of this entity.

⁴ Refer to the National Blood Authority chapter in these PB Statements for further information on the work of this entity.

⁵ Refer to the Australian Digital Health Agency chapter in these PB Statements for further information on the work of this entity.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Improved safety and quality in health care across the health system, including through the development, support for implementation, and monitoring of national clinical safety and quality guidelines and standards.

	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: Safety and Quality in Health Care					
Revenue from Government					
Amounts from the Portfolio Department	26,658	26,051	24,409	23,939	24,287
Amounts from other Government entities	-	-	-	-	-
Revenues from independent sources	9,813	9,813	10,374	10,667	10,969
Operating deficit (surplus)	(372)	231	186	60	(24)
Total for Program 1.1	36,099	36,095	34,969	34,666	35,232
Total expenses for Outcome 1	36,099	36,095	34,969	34,666	35,232
	2025–26	2026–27			
Average staffing level (number)	153	159			

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

Outcome 1	
Improved safety and quality in health care across the health system, including through the development, support for implementation, and monitoring of national clinical safety and quality guidelines and standards.	
Program 1.1: Safety and Quality in Health Care	
Lead improvements in the safety and quality of health care so all Australians receive better care, everywhere. Contribute to better health outcomes and experiences for patients, consumers and communities across Australia through the development of standards, guidelines and indicators relating to health care safety and quality. In partnership with state and territory governments, patients, clinicians, health service managers, policy makers and health care organisations, work to achieve a sustainable, safe and high-quality health system.	
Key Activities	<p>The Commission's key activities for 2026–27 include:</p> <ul style="list-style-type: none"> • Developing and maintaining health safety and quality standards, guidelines, frameworks and indicators. • Undertaking and promoting health care safety and quality improvements, research and evaluation. • Leading advancement in quality and safety in health care through collaboration and engagement.⁶

⁶ Refers to updated Key Activities that will be reflected in the ACSQHC's 2026–27 Corporate Plan.

Program 1.1: Safety and Quality in Health Care		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Implement National Safety and Quality Health Service (NSQHS) Standards and coordinate the Australian Health Service Safety and Quality Accreditation Scheme, whilst supporting health services, health professionals, patients, and consumers to form effective partnerships.	<p>Target: Hospitals and day procedure services are assessed against the NSQHS Standards.</p> <p>Develop 5 publications or other resources to provide guidance to support implementation of the second edition of the NSQHS Standards.</p> <p>Accrediting agencies are approved to assess the NSQHS Standards.</p> <p>Develop 5 publications or other resources to provide guidance to health services, health professionals and consumers about forming effective partnerships.</p> <p>Expected Performance Results: Hospitals and day procedure services are being assessed against the NSQHS Standards at short notice.</p> <p>More than 5 publications were released to support implementation of the standards including an updated User Guide for Health Services Providing Care to Children, and new advisories and fact sheets on transferring between accrediting agencies, maturity rating scale extensions, not applicable actions, requirements following a safety and quality review, and incident management.</p> <p>More than 5 publications or resources were released providing guidance on working in partnership with consumers including 3 Easy-Read fact sheets to support the NSQHS Standards User Guide for the Health Care of People with Disability, one Easy Read fact sheet to support people with or caring for someone with sepsis, a person-centred care webinar, and resources on co-design.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Adoption of principle/s from the Clinical Governance Model by health service organisations. ⁷	Establish baseline for adoption through the National Safety and Quality Health Service (NSQHS) Standards annual attestation statements.

⁷ This is a new performance measure for 2026–27 and will be reflected in the ACSQHC's 2026–27 Corporate Plan.

Forward Estimates 2027–30	As per 2026–27	To be determined after the baseline is established in 2026–27.
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Program 1.1: Safety and Quality in Health Care		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Examine healthcare variation and work to reduce unwarranted variation to improve quality and appropriateness of care for all Australians.	<p>Target: Produce a rolling program of reports and guidance with time series data on healthcare variation in Australia. Produce clinical care standards and other resources focusing on high-impact, high-burden and high-variation areas of clinical care. Review and revise previously released clinical care standards.</p> <p>Expected Performance Results: Atlas Focus Report: Colonoscopy was released alongside the updated Colonoscopy Clinical Care Standard in September 2025. Development of a Clinical Care Standard for Emergency Laparotomy is substantially complete and is planned for launch in May 2026. Review of the Acute Stroke Clinical Care Standard is near completion and is expected in late 2026.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Cost per number of attendees for an event. ⁸	Establish a cost baseline using the 2026 National Medicines Symposium.
Forward Estimates 2027–30	As per 2026–27	To be determined at the time of reporting.

⁸ This is a new performance measure for 2026–27 and will be reflected in the ACSQHC's 2026–27 Corporate Plan.

Program 1.1: Safety and Quality in Health Care		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Evaluate to improve stakeholders' experience of working with the ACSQHC.	<p>Target: Use/maintain systems and processes to evaluate and improve stakeholder consultation and advisory mechanisms.</p> <p>Expected Performance Results: Commenced developing an organisation-wide Stakeholder Engagement Framework, which is expected to be completed in 2025–26. An annual all staff stakeholder engagement workshop is scheduled for May 2026.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	The number of external stakeholder groups engaged by the Commission for the development of the Third edition of the National Safety and Quality Health Service (NSQHS) Standards. ⁹	Conduct a minimum of 50 external focus group sessions with external stakeholder groups.
Forward Estimates 2027–30	As per 2026–27	To be determined based on yearly program plan and activities.

⁹ This is a new performance measure for 2026–27 and will be reflected in the ACSQHC's 2026–27 Corporate Plan.

Program 1.1: Safety and Quality in Health Care		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Identify, specify and refine clinical and patient reported measures and safety and quality indicators to enable health services to monitor and improve the safety and quality of care.	<p>Target: Provide and maintain nationally agreed health information standards, measures and indicators for safety and quality, including:</p> <ul style="list-style-type: none"> • support and measure performance towards new clinical care standards • support and measure performance towards an enhanced patient safety culture. <p>Provide further guidance and tools for health services to support the local use of data for safety and quality improvement.</p> <p>Maintain guidance and tools for adverse patient safety events and hospital-acquired complications.</p> <p>Expected Performance Results: Continued activity to support measurement of Clinical Care Standards and safety culture including:</p> <ul style="list-style-type: none"> • review of indicators for the Acute Stroke Clinical Care Standard • development of indicators for the Emergency Laparotomy Clinical Care Standard • initial scoping of indicators for the Osteoporosis Clinical Care Standard • provision of advice to services, states and territories on implementation of projects to measure patient safety culture • development of short patient safety culture survey complete. The first tranche of sites for the pilot has been identified. <p>Continues to maintain the:</p> <ul style="list-style-type: none"> • hospital-acquired complications (HACs) and avoidable hospital readmissions (AHRs) lists and consider queries and suggested revisions with the Independent Health and Aged Care Pricing Authority on pricing models • sentinel events list for Australia and respond to queries received from states and territories. <p>Commenced the work to update the HAC goal rates with the updated results and visualisation to be published by April 2026.</p> <p>Target: On track</p>

Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	This measure will terminate on 30 June 2026. ¹⁰	N/A
Forward Estimates 2027–30	This measure will terminate on 30 June 2026.	N/A
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

¹⁰ Reporting for this measure has ceased in 2026–27. Further information on the ACSQHC's performance measures will be included in the 2026–27 Corporate Plan.

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 ACSQHC.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

The ACSQHC Workplan operational costs are funded jointly by the Australian Government and state and territory governments on a 50:50 basis through annual contributions.

The ACSQHC's total resourcing available for 2026–27 is estimated at \$57.9 million, including Commonwealth and state Workplan funding of \$18.4 million and other carry forward and funding receipts of \$39.5 million. The 2026–27 estimated resourcing includes the full year of funding for the delivery of the ACSQHC's programs and projects, as well as the associated agency management costs. This is consistent into the forward year estimates.

Balance Sheet

The ACSQHC's total asset and liabilities are expected to remain stable over the forward years. The assets are budgeted to comprise predominantly of cash and non-financial assets. The liabilities are budgeted to comprise of suppliers payable, employee entitlements and deferred revenue.

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	21,212	22,765	22,895	23,345	24,393
Supplier expenses	13,350	11,027	9,730	9,000	8,534
Depreciation and amortisation	1,515	2,252	2,252	2,252	2,252
Interest on RoU	22	51	92	69	53
Total expenses	36,099	36,095	34,969	34,666	35,232
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	13,883	11,161	9,341	9,341	9,341
Grants received	12,775	14,890	15,068	14,598	14,946
Other revenue	9,213	9,213	9,774	10,067	10,369
Interest	600	600	600	600	600
Total revenue	36,471	35,864	34,783	34,606	35,256
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	36,471	35,864	34,783	34,606	35,256
Net cost of (contribution by) services	(372)	231	186	60	(24)
Revenue from Government	-	-	-	-	-
Surplus (deficit)	372	(231)	(186)	(60)	24
Surplus (deficit) attributable to the Australian Government	372	(231)	(186)	(60)	24
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	372	(231)	(186)	(60)	24

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	372	(231)	(186)	(60)	24
plus depreciation and amortisation expenses for RoU	1,378	2,050	2,050	2,050	2,050
less lease principal repayments	(1,750)	(1,819)	(1,864)	(1,990)	(2,074)
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	22,182	22,037	21,980	22,114	22,352
Trade and other receivables	1,031	1,031	1,190	1,190	1,190
Total financial assets	23,213	23,068	23,170	23,304	23,542
Non-financial assets					
Land and buildings	100	200	300	200	100
Property, plant and equipment	1,337	9,301	7,243	5,185	3,127
Computer software	468	445	351	257	163
Prepayments	523	539	555	572	589
Total non-financial assets	2,428	10,485	8,449	6,214	3,979
Total assets	25,641	33,553	31,619	29,518	27,521
LIABILITIES					
Payables					
Suppliers	2,217	2,015	1,985	1,783	1,681
Other payables	10,046	10,046	10,046	10,046	10,046
Total payables	12,263	12,061	12,031	11,829	11,727
Interest bearing liabilities					
Leases	923	9,126	7,262	5,272	3,198
Total interest bearing liabilities	923	9,126	7,262	5,272	3,198
Provisions					
Employees	4,424	4,566	4,712	4,863	5,018
Total provisions	4,424	4,566	4,712	4,863	5,018
Total liabilities	17,610	25,753	24,005	21,964	19,943
Net Assets	8,031	7,800	7,614	7,554	7,578
EQUITY					
Contributed equity	1,836	1,836	1,836	1,836	1,836
Reserves	298	298	298	298	298
Retained surpluses or (accumulated deficits)	5,897	5,666	5,480	5,420	5,444
Total equity	8,031	7,800	7,614	7,554	7,578

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 2025				
Balance carried forward from previous period	5,897	298	1,836	8,031
Surplus (deficit) for the period	(231)	-	-	(231)
Contribution by Government	-	-	-	-
Estimated closing balance as at 30 June 2026	5,666	298	1,836	7,800

Prepared on Australian Accounting Standards basis.

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					
Goods and services	13,883	11,161	9,182	9,341	9,341
Grants from the Portfolio Department	12,775	14,890	15,068	14,598	14,946
State Government contributions	9,213	9,213	9,774	10,067	10,369
Interest	600	600	600	600	600
Net GST received	960	982	1,070	1,070	1,140
Total cash received	37,431	36,846	35,694	35,676	36,396
Cash used					
Employees	21,075	22,623	22,749	23,194	24,238
Suppliers	14,282	12,227	10,846	10,289	9,793
Interest payments on lease liability	22	51	92	69	53
Total cash used	35,379	34,901	33,687	33,552	34,084
Net cash from (or used by) operating activities	2,052	1,945	2,007	2,124	2,312
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	691	271	200	-	-
Total cash used	691	271	200	-	-
Net cash from (or used by) investing activities	(691)	(271)	(200)	-	-
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Lease principal repayments	1,750	1,819	1,864	1,990	2,074
Total cash used	1,750	1,819	1,864	1,990	2,074
Net cash from (or used by) financing activities	(1,750)	(1,819)	(1,864)	(1,990)	(2,074)
Net increase (or decrease) in cash held	(389)	(145)	(57)	134	238
Cash and cash equivalents at the beginning of the reporting period	22,571	22,182	22,037	21,980	22,114
Cash and cash equivalents at the end of the reporting period	22,182	22,037	21,980	22,114	22,352

Prepared on Australian Accounting Standards basis.

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					
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	-	-	-	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	-	-	-	-	-
Total items	-	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded internally from departmental resources	400	10,293	300	100	-
Total acquisitions of non-financial assets	400	10,293	300	100	-
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	691	271	200	-	-
Total cash used to acquire assets	691	271	200	-	-

Prepared on Australian Accounting Standards basis.

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

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 2025				
Gross book value	-	797	1,197	1,994
Gross book value - RoU	601	7,576	-	8,177
Accumulated depreciation/amortisation and impairment	(501)	(523)	(729)	(1,753)
Accumulated depreciation/amortisation and impairment - RoU	-	(6,513)	-	(6,513)
Opening net book balance	100	1,337	468	1,905
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - internal resources	200	-	71	271
By purchase - RoU	-	10,022	-	10,022
Total additions	200	10,022	71	10,293
Other movements				
Depreciation/amortisation expense	(100)	(8)	(94)	(202)
Depreciation/amortisation expense - RoU	-	(2,050)	-	(2,050)
Total other movements	(100)	(2,058)	(94)	(2,252)
As at 30 June 2026				
Gross book value	200	797	1,268	2,265
Gross book value - RoU	601	17,598	-	18,199
Accumulated depreciation/amortisation and impairment	(601)	(531)	(823)	(1,955)
Accumulated depreciation/amortisation and impairment - RoU	-	(8,563)	-	(8,563)
Closing net book balance	200	9,301	445	9,946

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Australian Digital Health Agency

Entity resources and planned performance

Australian Digital Health Agency

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Australian Digital Health Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

As the steward for digital enablement of Australia’s health system, the Australian Digital Health Agency (the Agency) takes a lead role in accelerating and delivering end to end connected healthcare that supports consumers and their care teams to access the information needed for better health outcomes.

The Agency is guided by the National Digital Health Strategy 2023–2028, which sets the agenda for digital health adoption and transformation across Australia. The vision of the strategy is ‘an inclusive, sustainable and healthier future for all Australians through a connected and digitally enabled health system’. The Agency continues to drive progress towards achieving the key health system outcomes identified in the strategy, supporting healthcare that is: digitally enabled, person-centred, inclusive and data-driven.

In driving digital enablement across the health ecosystem the Agency is providing better access to key health information for Australians and their healthcare providers through operationalising legislation that enables government to make rules about which health information must be shared to My Health Record, supporting a more person-centred health journey and ensuring more informed clinical decision making at points of care. This work is not only improving access to health information for healthcare providers and consumers through My Health Record at point of care, it is also providing significant cost savings to both Australian healthcare consumers and Government through the avoidance of unnecessary duplicate pathology testing, diagnostic imaging and repeat appointments.

The Agency’s work is underpinned by the Clinical Governance Framework for Digital Health and its 5 principles. Through application of these principles, the Agency ensures that a clinical lens is applied to all our work, with the specific aim of ensuring our products and services contribute to improving health outcomes for Australians. This includes supporting adoption of digital health and embedded co-design processes with clinicians and consumers that ensure approaches are informed by evidence, lived experience and clinical practices.

The Agency partners with healthcare professionals, Australian healthcare consumers, industry, the community sector and governments to co-design and deliver scalable digital health products and services that are safe, secure, and trusted, to meet the growing demand for modern, connected healthcare.

Used effectively, clinical and consumer driven digital health information technology can help save lives, improve health and wellbeing and support a sustainable health system that delivers safe, high quality health services. The Agency’s 2026–27 priorities include:

¹ For more information about the strategic direction of the Australian Digital Health Agency, refer to the current Corporate Plan, available at: www.digitalhealth.gov.au/about-the-agency/corporate-plan

- Support the Australian Government and health sector leaders with ongoing implementation of reforms to modernise and digitally enable primary care, reduce the administrative burden on health professionals and improve health outcomes for all Australians.
- Continue to transform the digital health ecosystem through the modernisation of national digital health infrastructure, facilitating secure, interoperable exchange of health information. This includes transforming it into a data-rich clinical platform that can be integrated into clinical workflows, supporting greater connectivity and driving near real-time information sharing across care settings.
- Work with healthcare provider and software developers across the care continuum to establish connections and increase the sharing and use of clinical content in My Health Record, including the allied health sector, to connect the broader care team.
- Continue work to ensure aged care residents and their carers have access to their health information, including to support their transfer to hospital care settings.
- Continue to drive a future-focused cyber security posture across the health sector that enables digital health innovation while ensuring the security of digital health services and sensitive personal information.
- Develop and drive the adoption of standards and clinical terminologies under the auspices of the National Healthcare Interoperability Plan 2023–2028 in collaboration with standards organisations, health services, industry and government partners.
- Uplift conformance requirements to ensure that digital health systems that connect to national digital health infrastructure do so in the most clinically safe and secure manner.
- Enable consumers to take control of their health journeys with convenient, coordinated and connected access to health information where and when they need it, including through My Health Record and the 1800MEDICARE app including supporting people in rural, remote and First Nations communities to connect to their health information and make it available to their healthcare providers.
- Continuing to use digital technologies to improve medicine safety through improved availability, accuracy and use of medicines information. This includes by progressing the digital foundations to support a National Medicines Record alongside the expansion of electronic prescribing and Real Time Prescription Monitoring.
- Support implementation of Thriving Kids through the development of a national digital child health record supporting early identification of developmental delay/neurodevelopment difference and navigation to targeted early intervention.

The functions and governance of the Agency are set out in the Public Governance, Performance and Accountability (Establishing the Australian Digital Health Agency) Rule 2016. The Agency is a corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

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: Australian Digital Health Agency resource statement – Budget estimates for 2026–27 as at Budget May 2026

	2025–26 Estimated actual \$'000	2026–27 Estimate \$'000
Opening balance/cash reserves at 1 July	125,507	99,628
Funds from Government		
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	305,605	354,274
Other services ^(b)		
Equity injection	18,240	31,620
Total annual appropriations	323,845	385,894
Amounts received from related entities ^(c)		
Amounts from the Portfolio Department	-	-
Amounts from other entities	-	-
Total amounts received from related entities	-	-
Total funds from Government	323,845	385,894
Funds from other sources		
Interest	5,000	-
Rental income	-	-
Sale of goods and services	-	-
Other	32,250	32,250
Total funds from other sources	37,250	32,250
Total net resourcing for Australian Digital Health Agency	486,602	517,772
	2025–26	2026–27
Average staffing level (number)	524	652

All figures are GST exclusive.

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

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

^(c) Funding provided by a Government entity that is not specified within the annual appropriation bills as a payment to the corporate entity.

1.3 Budget measures

Budget measures in Part 1 relating to the Australian Digital Health Agency are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: Australian Digital Health Agency 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
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses - one year extension^(a)					
Australian Digital Health Agency					
Departmental payments	1.1	-	-	-	(6,331)
Total payments		-	-	-	(6,331)
Strengthening Medicare^(a)					
Australian Digital Health Agency					
Departmental payments	1.1	-	256,633	248,301	-
Departmental capital payments		-	25,975	26,904	-
Total payments		-	282,608	275,205	-
Thriving Kids^(a)					
Australian Digital Health Agency					
Departmental payments	1.1	-	12,175	6,907	-
Total payments		-	12,175	6,907	-

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) The Australian Digital Health Agency is not the lead entity for this measure. The Australian Digital Health Agency 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 Australian Digital Health Agency can be found at: www.digitalhealth.gov.au/about-us/strategies-and-plans/corporate-plans

The most recent Annual Performance Statements can be found at: www.digitalhealth.gov.au/about-us/annual-reports

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

To deliver national digital healthcare systems to enable and support improvement in health outcomes for Australians.

Program contributing to Outcome 1

Program 1.1: Digital Health

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Department of Health, Disability and Ageing
Program 1.1: Health Research, Coordination and Access The Department of Health, Disability and Ageing has policy responsibility for improving health outcomes for Australians through digital health systems.
Services Australia
Program 1.2: Services to the Community – Health Services Australia supports the operation of the My Health Record system.

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: To deliver national digital healthcare systems to enable and support improvement in health outcomes for Australians.

	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: Digital Health					
Revenue from Government					
Ordinary annual services	305,788	354,566	327,350	72,695	76,850
Amounts from related entities	-	-	-	-	-
Revenues from independent sources	37,250	32,250	-	-	-
Expenses not requiring appropriation in the Budget year ^(a)	-	-	-	-	-
Operating deficit (surplus) ^(b)	43,895	38,058	30,204	19,287	10,562
Total for Program 1.1	386,933	424,874	357,554	91,982	87,412
Total expenses for Outcome 1	386,933	424,874	357,554	91,982	87,412
	2025–26	2026–27			
Average staffing level (number)	524	652			

^(a) Expenses not requiring appropriation in the Budget year are made up of net assets received free of charge.

^(b) Deficit in 2025–2026 to 2029–2030 relates to depreciation and amortisation. Depreciation and amortisation has no impact on underlying cash.

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 To deliver national digital healthcare systems to enable and support improvement in health outcomes for Australians.</p>	
<p>Program 1.1: Digital Health In collaboration with consumers, healthcare providers and the health industry, deliver an effective national digital health capability that will achieve significant improvements in the quality and delivery of health care, and increased efficiency of the Australian health system.</p>	
<p>Key Activities</p>	<p>Driving information sharing – drive use and uptake of national digital health products and services, including My Health Record, to improve access to and use of information at the point of care and health outcomes for Australians underpinned by strong clinical governance and easy to use systems.</p> <p>Accelerate digitally connected, safe and secure healthcare – facilitate interoperable connected systems used by healthcare providers to inform care and support better health outcomes.</p> <p>Deliver national digital health infrastructure – continue to transform national infrastructure and move to a contemporary, safe and secure structured data-rich ecosystem capable of connecting systems across settings and supporting real-time access to information for the patient and the broader care team anywhere, anytime.</p>

Program 1.1: Digital Health		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Digital health products and services are adopted and used.	<p>20% increase in pathology and diagnostic imaging reports shared with My Health Record.</p> <p>Increased use of key digital services:</p> <ul style="list-style-type: none"> - 20% annual increase in consumer use of My Health Record - 15% annual increase in provider use of My Health Record - 25% annual increase of my health app downloads - 25% of total PBS prescriptions are electronically prescribed. <p>Achieve a 'positive' evaluation (>0.8) of user experience of my health app.</p> <p>Targets: Data not available²</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Digital health products and services are adopted and used.	<p>20% annual increase in consumer use of My Health Record.</p> <p>15% annual increase in provider use of My Health Record.</p> <p>25% annual increase of 1800MEDICARE app downloads.</p> <p>Achieve a 'positive' evaluation (>0.8 or above) of user experience of 1800MEDICARE app.</p>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

² Data is not yet available. Results will be published in Australian Digital Health Agency's 2025–26 Annual Report.

Program 1.1: Digital Health		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Digital health products and services are safe, secure and connected.	<p>Publish an annual Clinical Governance Performance Report. Target: On track</p> <p>Establish a standards microsite and online forum to support the uptake of global digital health standards across the health sector. Target: Achieved</p> <p>Develop a case study through the refresh of 2 conformance assessment schemes to support health sector connection to national infrastructure. Target: Achieved</p> <p>10% increase in participation in cyber security awareness activities conducted by the Agency across the health sector through and for Australian Healthcare consumers. Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Digital health products and services are safe, secure and connected.	<p>Publish an annual Clinical Governance Performance Report demonstrating how clinical governance has been applied to support the safe, effective and person-centred implementation of national digital health services.</p> <p>Maintain 10% increase in participation in cyber security awareness activities from previous year.</p> <p>Modernisation of conformance processes through the introduction of automated conformance tools, self-service for software vendors for key conformance and connection processes and a refresh of the content in the Implementer Hub.</p> <p>Implementation of the National Framework for Digital Health Standards and further the use of SNOMED-CT as the clinical terminology in the Australian health system.</p>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Digital Health		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Digital health infrastructure supports healthcare.	Agency products and services meet or exceed the planned availability target of 99.9%: - National Consumer Portal - National Provider Portal - My health app. Target: Data not available³ Report on the Agency's National Infrastructure strategic partners contractual relationships through the Partnership Value Index. Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Ensure strategically significant digital health services, systems and products are available to consumers and the health sector.	Agency products and services meet or exceed the planned availability target of 99.9%: - National Consumer Portal - National Provider Portal - 1800MEDICARE app.
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		

³ Data is not yet available. Results will be published in Australian Digital Health Agency's 2025–26 Annual Report.

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 Agency.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

Resourcing includes funding for the delivery of the Agency’s program, as well as the associated agency management costs. The Agency is jointly funded by the state and territory governments.

The Government has approved operating deficits for the Agency in 2025–26 to 2028–29. The deficits relate to depreciation and amortisation which has no impact on underlying cash.

Balance Sheet

The Agency has provided for expenditure on My Health Record in 2025–26. Sufficient accumulated funds are maintained to meet employee entitlements and other liabilities.

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	92,845	99,270	92,709	31,588	31,990
Supplier expenses	249,654	286,623	234,226	41,225	40,521
Depreciation and amortisation	44,078	38,350	30,146	18,864	14,749
Interest on RoU	356	631	473	305	152
Total expenses	386,933	424,874	357,554	91,982	87,412
LESS:					
OWN-SOURCE INCOME					
Revenue					
Interest	5,000	-	-	-	-
Other revenue	32,250	32,250	-	-	-
Total revenue	37,250	32,250	-	-	-
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	37,250	32,250	-	-	-
Net cost of (contribution by) services	349,683	392,624	357,554	91,982	87,412
Revenue from Government	305,605	354,274	327,408	73,118	72,663
Surplus (deficit)	(44,078)	(38,350)	(30,146)	(18,864)	(14,749)
Surplus (deficit) attributable to the Australian Government	(44,078)	(38,350)	(30,146)	(18,864)	(14,749)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government^(a)	(44,078)	(38,350)	(30,146)	(18,864)	(14,749)

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	(44,078)	(38,350)	(30,146)	(18,864)	(14,749)
plus: depreciation/amortisation expenses for RoU assets	3,160	4,694	4,187	4,187	4,187
less: lease principal repayments	(2,977)	(4,402)	(4,245)	(4,610)	-
Total comprehensive income (loss) attributable to the agency	(43,895)	(38,058)	(30,204)	(19,287)	(10,562)

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

^(a) Applies 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
ASSETS					
Financial assets					
Cash and cash equivalents	99,628	95,226	90,981	86,371	86,371
Trade and other receivables	6,686	6,686	6,686	6,686	6,686
Total financial assets	106,314	101,912	97,667	93,057	93,057
Non-financial assets					
Land and buildings	9,985	14,155	8,649	2,982	1,192
Property, plant and equipment	8,985	7,870	6,041	3,250	459
Intangibles	61,683	62,563	68,904	60,773	52,908
Other	13,680	13,680	13,680	13,680	13,680
Total non-financial assets	94,333	98,268	97,274	80,685	68,239
Total assets	200,647	200,180	194,941	173,742	161,296
LIABILITIES					
Payables					
Suppliers	38,759	38,759	38,759	38,759	38,759
Other payables	3,459	3,459	3,459	3,459	3,459
Total payables	42,218	42,218	42,218	42,218	42,218
Interest bearing liabilities					
Leases	7,930	14,193	9,948	5,338	5,338
Total interest bearing liabilities	7,930	14,193	9,948	5,338	5,338
Provisions					
Employees	17,578	17,578	17,578	17,578	17,578
Other provisions	457	457	457	457	457
Total provisions	18,035	18,035	18,035	18,035	18,035
Total liabilities	68,183	74,446	70,201	65,591	65,591
Net assets	132,464	125,734	124,740	108,151	95,705
EQUITY ^(a)					
Contributed equity	324,121	355,741	384,893	387,168	389,471
Reserves	16,087	16,087	16,087	16,087	16,087
Retained surpluses or (accumulated deficits)	(207,744)	(246,094)	(276,240)	(295,104)	(309,853)
Total equity	132,464	125,734	124,740	108,151	95,705

Prepared on Australian Accounting Standards basis.

^(a) 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	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026					
Balance carried forward from previous period	(207,744)	2,187	13,900	324,121	132,464
Surplus (deficit) for the period	(38,350)	-	-	-	(38,350)
Appropriation (equity injection)	-	-	-	31,620	31,620
Estimated closing balance as at 30 June 2027	(246,094)	2,187	13,900	355,741	125,734

Prepared on Australian Accounting Standards basis.

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	305,605	354,274	327,408	73,118	72,663
Other cash received	32,250	32,250	-	-	-
Interest	5,000	-	-	-	-
Total cash received	342,855	386,524	327,408	73,118	72,663
Cash used					
Employees	92,845	99,270	92,709	31,588	31,990
Suppliers	249,654	286,623	234,226	41,225	40,521
Interest payments on lease liability	356	631	473	305	152
Total cash used	342,855	386,524	327,408	73,118	72,663
Net cash from (or used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Investments	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	41,142	31,620	29,152	2,275	2,303
Total cash used	41,142	31,620	29,152	2,275	2,303
Net cash from (or used by) investing activities	(41,142)	(31,620)	(29,152)	(2,275)	(2,303)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	18,240	31,620	29,152	2,275	2,303
Total cash received	18,240	31,620	29,152	2,275	2,303
Cash used					
Lease principal repayments	2,977	4,402	4,245	4,610	-
Total cash used	2,977	4,402	4,245	4,610	-
Net cash from (or used by) financing activities	15,263	27,218	24,907	(2,335)	2,303
Net increase (or decrease) in cash held	(25,879)	(4,402)	(4,245)	(4,610)	-
Cash and cash equivalents at the beginning of the reporting period	125,507	99,628	95,226	90,981	86,371
Cash and cash equivalents at the end of the reporting period	99,628	95,226	90,981	86,371	86,371

Prepared on Australian Accounting Standards basis.

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					
Equity injections - Bill 2	18,240	31,620	29,152	2,275	2,303
Total capital appropriations	18,240	31,620	29,152	2,275	2,303
Total new capital appropriations represented by:					
Purchase of non-financial assets	18,240	31,620	29,152	2,275	2,303
Total items	18,240	31,620	29,152	2,275	2,303
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	41,142	31,620	29,152	2,275	2,303
Funded internally by departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	41,142	31,620	29,152	2,275	2,303
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	41,142	31,620	29,152	2,275	2,303
Total cash used to acquire assets	41,142	31,620	29,152	2,275	2,303

Prepared on Australian Accounting Standards basis.

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

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

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026				
Gross book value	6,336	13,912	314,006	334,254
Gross book value - RoU	25,837	-	-	25,837
Accumulated depreciation/ amortisation and impairment	(4,133)	(4,927)	(252,323)	(261,383)
Accumulated depreciation/ amortisation and impairment - RoU	(18,055)	-	-	(18,055)
Opening net book balance	9,985	8,985	61,683	80,653
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	2,086	29,534	31,620
By purchase - RoU	10,665	-	-	10,665
Total additions	10,665	2,086	29,534	42,285
Other movements				
Depreciation/amortisation expense	(1,801)	(3,201)	(28,654)	(33,656)
Depreciation/amortisation expense - RoU	(4,694)	-	-	(4,694)
Total other movements	(6,495)	(3,201)	(28,654)	(38,350)
As at 30 June 2027				
Gross book value	6,336	15,998	343,540	365,874
Gross book value - RoU	36,502	-	-	36,502
Accumulated depreciation/ amortisation and impairment	(5,934)	(8,128)	(280,977)	(295,039)
Accumulated depreciation/ amortisation and impairment - RoU	(22,749)	-	-	(22,749)
Closing net book balance	14,155	7,870	62,563	84,588

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Australian Institute of Health and Welfare

Entity resources and planned performance

Australian Institute of Health and Welfare

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Australian Institute of Health and Welfare

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The Australian Institute of Health and Welfare (AIHW) has more than 35 years' experience in collecting health and welfare data and turning it into authoritative evidence to support better policy and service delivery decisions. AIHW data, publications and services are used by researchers, non-government organisations, frontline healthcare providers, journalists, educators, government policymakers, and the community. As an information agency, the AIHW is nationally and internationally recognised for its statistical expertise and proven track record in providing high quality, independent evidence. AIHW has well established and robust data governance arrangements, a rigorous privacy regime and strict confidentiality protocols. The roles and functions of the AIHW are set out in the *Australian Institute of Health and Welfare Act 1987* (AIHW Act).

The AIHW Act establishes a Board as the agency's governing body. The Board is accountable to the Parliament of Australia through the Minister of Health and Ageing.

The AIHW is committed to producing high quality data sets and analysis that tell the story of Australia's health and welfare and support changing that story for the better. When releasing data and information, the AIHW adheres to strict privacy, confidentiality and security requirements.

The AIHW's Corporate Plan articulates the institute's vision, purpose and strategic goals that guide its work. Key features of AIHW's future focus are to accelerate development of new data collections and capabilities, adopt contemporary technologies and analytical methods, and expand and enhance relationships with and the relevance of our work to our stakeholders, including First Nations people and organisations.

In 2026–27, the AIHW will continue to focus on 5 strategic goals and be:

1. A trusted leader in health and welfare data and analysis.
2. Innovative producers of data sets and analysis.
3. A strong strategic partner.
4. Recognised for organisational excellence.
5. Recognised by First Nations people, organisations and communities as a trusted partner and an exemplary public sector organisation.

¹ For more information about the strategic direction of the AIHW, refer to the current Corporate Plan, available at: www.aihw.gov.au/reports/corporate-publications/summary/summary2

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

	2025–26 Estimated actual \$'000	2026–27 Estimate \$'000
Opening balance/cash reserves at 1 July	126,769	124,943
Funds from Government annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	36,187	38,382
Other services ^(b)		
Equity injection	-	-
Total annual appropriations	36,187	38,382
Amounts received from related entities ^(c)		
Amounts from the Portfolio Department	53,000	53,000
Amounts from other entities	19,000	20,000
Total amounts received from related entities	72,000	73,000
Total funds from Government	108,187	111,382
Funds from other sources		
Interest	5,860	5,500
Sale of goods and services	16,500	18,000
Other	1,115	-
Total funds from other sources	23,475	23,500
Total net resourcing for AIHW	258,431	259,825
	2025–26	2026–27
Average staffing level (number)	650	649

All figures are GST exclusive.

The AIHW is not directly appropriated as it is a corporate Commonwealth entity. Appropriations are made to the Department of Health, Disability and Ageing, which are then paid to the AIHW and are considered 'departmental' for all purposes.

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

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

^(c) Funding provided by a Government entity that is not specified within the annual appropriation bills as a payment to the corporate entity.

1.3 Budget measures

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

Table 1.2: AIHW 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-wage Expenses – one year extension						
Australian Institute of Health and Welfare						
	Departmental payments	1.1	-	-	-	(1,024)
Total payments			-	-	-	(1,024)
Royal Commission into Defence and Veteran Suicide – continued implementation^(a)						
Australian Institute of Health and Welfare						
	Departmental payments	1.1	-	2,050	2,000	2,701
Total payments			-	2,050	2,000	2,701

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) The AIHW is not the lead entity for this measure. Only the AIHW impacts 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 AIHW can be found at:
www.aihw.gov.au/reports/corporate-publications/corporate-plan-2025-26/summary

The most recent Annual Performance Statements can be found at:
www.aihw.gov.au/reports/corporate-publications/annual-report-2024-25/report-editions

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

A robust evidence-base for the health, disability, ageing, housing and community sectors, including through developing and disseminating comparable health and welfare information and statistics.

Program contributing to Outcome 1

Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community

Linked programs

Other Commonwealth entities that contribute to Outcome 1
Australian Commission on Safety and Quality in Health Care (ACSQHC)²
<p>Program 1.1: Safety and Quality in Health Care ACSQHC works closely with the AIHW to measure and analyse information related to safety and quality in health care.</p>
Department of Health, Disability and Ageing
<p>Program 1.1: Health Research, Coordination and Access The Department of Health, Disability and Ageing invests in knowledge and information to develop health policy and legislation. This includes working with the AIHW to develop and publish health statistics and information.</p> <p>Program 4.2: National Disability Insurance Scheme The Department of Health, Disability and Ageing collaborates with the AIHW to design, test and establish the National Disability Data Asset.</p>
Department of the Treasury (Treasury)
<p>Program 1.1: Department of the Treasury Program 1.4: Commonwealth-State Financial Relations Treasury works closely with the AIHW:</p> <ul style="list-style-type: none"> • to maintain and enhance the Housing Data Dashboard website • on the ongoing collection and transparent reporting of agreed data supporting the National Agreement on Social Housing and Homelessness.
Australian Centre for Disease Control
<p>Program 1.1 - Analyse, understand and advise to support health protection planning and preparedness The AIHW is a designated data service provider under Section 42 of the <i>Australian Centre for Disease Control Act 2025</i>.</p>

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

Other Commonwealth entities that contribute to Outcome 1 (continued)
Independent Health and Aged Care Pricing Authority (IHACPA)³
Program 1.1: Development of Pricing Advice and Annual Determinations IHACPA works with national bodies on a range of National Health Reform Agreement related activities, including hospital performance reporting and funding. This includes working with the AIHW to ensure an accurate and consistent approach to the classification of information about hospital activities and expenditures.
National Health Funding Body (NHFB)⁴
Program 1.1: National Health Funding Pool Administration NHFB works with national bodies on a range of National Health Reform Agreement related activities, including hospital performance reporting and funding. This includes working with the AIHW to ensure an accurate and consistent approach to the provision of transparent information on Commonwealth, state and territory funding of the health system.
National Indigenous Australians Agency (NIAA)
Program 1.6: Evaluation and Research NIAA works with the AIHW to maintain, update and enhance reporting against the Aboriginal and Torres Strait Islander Health Performance Framework (HPF).

³ Refer to the IHACPA chapter in these PB Statements for further information on the work of this entity.

⁴ Refer to the NHFB chapter in these PB Statements for further information on the work of this entity.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: A robust evidence-base for the health, disability, ageing, housing and community sectors, including through developing and disseminating comparable health and welfare information and statistics.

	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: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community					
Revenue from Government					
Ordinary annual services ^(a)	36,076	38,382	38,533	39,556	37,174
Amounts from related entities	53,000	53,000	55,000	59,000	59,000
Revenues from independent sources	41,360	43,500	44,500	43,500	46,500
Operating deficit (surplus)	2,167	4,263	(1,146)	(1,530)	-
Total for Program 1.1	132,603	139,145	136,887	140,526	142,674
Total expenses for Outcome 1	132,603	139,145	136,887	140,526	142,674
	2025–26	2026–27			
Average staffing level (number)	650	649			

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

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

Outcome 1	
A robust evidence-base for the health, disability, ageing, housing and community sectors, including through developing and disseminating comparable health and welfare information and statistics.	
Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community	
Publish extensive, policy-relevant health and welfare information to assist consumers, healthcare, housing and community service providers, researchers, and all levels of government. Accurate statistical information, comprehensive data development and high quality analyses support an increased understanding of health and welfare issues. This creates an evidence base that can drive changes in policy and service delivery, directly impacting the health and welfare of all Australians.	
Key Activities	<p>Our role is to provide meaningful information and statistics for the benefit of the Australian people by:</p> <ul style="list-style-type: none"> • developing, collecting and curating health and welfare data • creating, sharing and facilitating access to analysis, information and reports • conducting, promoting and supporting research on people's health and welfare • coordinating and encouraging high-quality and comparable data through development of standards and adoption of classifications • promoting effective use of data and sector-wide development of analytical capabilities.⁵

⁵ Refers to updated key activities that will be reflected in the AIHW 2026–27 Corporate Plan.

Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community		
Year ⁶	Performance Measure	Expected Performance Results
Current Year 2025–26	Timely creation and supported access to health and welfare analysis, information and reports.	<p>Target: Present Australia's welfare 2025 to the Minister for Health and Ageing by 31 December 2025 and subsequently publish the report on the AIHW website.</p> <p>Expected Performance Result: Australia's welfare 2025 was delivered to the Minister for Health and Ageing prior to 31 December 2025.</p> <p>Target: Achieved</p> <p>Target: Plan and prepare Australia's health 2026 and present the report to the Minister for Health and Ageing by 30 June 2026.</p> <p>Expected Performance Result: Australia's health 2026 will be presented to the Minister for Health and Ageing by 30 June 2026.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Timely creation and supported access to health and welfare analysis, information and reports.	<p>Publish <i>Australia's health 2026</i> on the AIHW website.</p> <p>Plan and prepare <i>Australia's welfare 2027</i>.⁷</p>
Forward Estimates 2027–30	As per 2026–27	<p>2027–28:</p> <p>Present <i>Australia's welfare 2027</i> to the Minister for Health and Ageing by 31 December 2027 and subsequently publish the report on the AIHW website.</p> <p>Plan and prepare <i>Australia's health 2028</i> and present the report to the Minister for Health and Ageing by 30 June 2028.⁸</p> <p>2028–29:</p> <p>Publish <i>Australia's health 2028</i> on the AIHW website.</p> <p>Plan and prepare <i>Australia's welfare 2029</i>.</p>
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

⁶ The 2025–26 performance results were reviewed in mid-2025.

⁷ The Planned Performance Results for 2026–29 will be reviewed and will be confirmed in the Australian Institute of Health and Welfare Corporate Plan 2026–27.

⁸ The Planned Performance Results for 2026–29 are currently being reviewed and will be confirmed in the Australian Institute of Health and Welfare Corporate Plan 2026–27.

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 AIHW.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

Appropriation revenue from Government will be \$2.2 million higher in 2026–27 than 2025–26 due to a new measure related to the National Veterans Data Asset.

The AIHW has received approval to budget for a deficit in 2026–27 of \$4.5 million after reversing accounting adjustments required for office leases under AASB16. This deficit will be used to invest in improved ICT systems and data security.

Balance Sheet

The AIHW's cash and equity will reduce in order to fund the budgeted deficit, but both will remain at adequate levels.

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	92,067	96,018	97,392	99,413	99,696
Supplier expenses	33,465	36,350	32,493	34,312	36,177
Depreciation and amortisation	6,809	6,334	6,732	6,531	6,531
Interest on RoU	262	443	270	270	270
Total expenses	132,603	139,145	136,887	140,526	142,674
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	88,500	91,000	94,000	97,000	100,000
Interest	5,860	5,500	5,500	5,500	5,500
Other revenue	-	-	-	-	-
Total revenue	94,360	96,500	99,500	102,500	105,500
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	94,360	96,500	99,500	102,500	105,500
Net cost of (contribution by) services	38,243	42,645	37,387	38,026	37,174
Revenue from Government	36,187	38,382	38,533	39,556	37,174
Surplus (deficit)	(2,056)	(4,263)	1,146	1,530	-
Surplus (deficit) attributable to the Australian Government	(2,056)	(4,263)	1,146	1,530	-
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(2,056)	(4,263)	1,146	1,530	-

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	(2,056)	(4,263)	1,146	1,530	-
plus: depreciation/amortisation expenses for RoU assets	4,983	4,536	4,934	5,334	5,386
less: lease principal repayments	(5,094)	(4,752)	(5,585)	(5,487)	(5,320)
Total comprehensive income (loss) attributable to the agency	(2,167)	(4,479)	495	1,377	66

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	124,943	121,062	122,230	123,025	123,025
Investments	2,019	2,019	2,019	2,019	2,019
Trade and other receivables	11,028	11,028	11,028	11,028	11,028
Total financial assets	137,990	134,109	135,277	136,072	136,072
Non-financial assets					
Land and buildings	21,545	16,356	10,769	20,709	20,709
Property, plant and equipment	2,238	2,238	2,238	2,238	2,238
Computer software	1,006	1,006	1,006	1,006	1,006
Other	3,704	3,704	3,704	3,704	3,704
Total non-financial assets	28,493	23,304	17,717	27,657	27,657
Total assets	166,483	157,413	152,994	163,729	163,729
LIABILITIES					
Payables					
Suppliers	549	494	514	(120)	(120)
Other payables	2,698	2,698	2,698	2,698	2,698
Unearned revenue	83,449	83,449	83,449	83,449	83,449
Total payables	86,696	86,641	86,661	86,027	86,027
Interest bearing liabilities					
Leases	22,175	17,423	11,838	21,677	21,677
Total interest bearing liabilities	22,175	17,423	11,838	21,677	21,677
Provisions					
Employees	22,779	22,779	22,779	22,779	22,779
Other provisions	993	993	993	993	993
Total provisions	23,772	23,772	23,772	23,772	23,772
Total liabilities	132,643	127,836	122,271	131,476	131,476
Net assets	33,840	29,577	30,723	32,253	32,253
EQUITY					
Contributed equity	31,824	31,824	31,824	31,824	31,824
Reserves	1,577	1,577	1,577	1,577	1,577
Retained surpluses (accumulated deficits)	439	(3,824)	(2,678)	(1,148)	(1,148)
Total equity	33,840	29,577	30,723	32,253	32,253

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	439	1,577	31,824	33,840
Surplus (deficit) for the period	(4,263)	-	-	(4,263)
Appropriation (equity injection)	-	-	-	-
Estimated closing balance as at 30 June 2027	(3,824)	1,577	31,824	29,577

Prepared on Australian Accounting Standards basis.

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					
Goods and services	88,500	91,000	94,000	97,000	100,000
Appropriations	36,187	38,382	38,533	39,556	37,174
Interest	5,860	5,500	5,500	5,500	5,500
Net GST received	-	-	-	-	-
Other cash received	-	-	-	-	-
Total cash received	130,547	134,882	138,033	142,056	142,674
Cash used					
Employees	92,067	96,018	97,392	99,413	99,696
Interest payments on lease liability	262	443	270	270	270
Suppliers	34,005	36,405	32,473	34,946	36,177
Net GST paid	-	-	-	-	-
Total cash used	126,334	132,866	130,135	134,629	136,143
Net cash from (or used by) operating activities	4,213	2,016	7,898	7,427	6,531
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	945	1,145	1,145	1,145	1,211
Total cash used	945	1,145	1,145	1,145	1,211
Net cash from (or used by) investing activities	(945)	(1,145)	(1,145)	(1,145)	(1,211)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Lease principal repayments	5,094	4,752	5,585	5,487	5,320
Total cash used	5,094	4,752	5,585	5,487	5,320
Net cash from (or used by) financing activities	(5,094)	(4,752)	(5,585)	(5,487)	(5,320)
Net increase (or decrease) in cash held	(1,826)	(3,881)	1,168	795	-
Cash and cash equivalents at the beginning of the reporting period	126,769	124,943	121,062	122,230	123,025
Cash and cash equivalents at the end of the reporting period	124,943	121,062	122,230	123,025	123,025

Prepared on Australian Accounting Standards basis.

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					
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	-	-	-	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	-	-	-	-	-
Total items	-	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded internally from departmental resources	945	1,145	1,145	1,145	1,211
Total acquisitions of non-financial assets	945	1,145	1,145	1,145	1,211
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	945	1,145	1,145	1,145	1,211
Total cash used to acquire asset	945	1,145	1,145	1,145	1,211

Prepared on Australian Accounting Standards basis.

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

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	8,347	10,907	3,118	22,372
Gross book value - RoU	52,139	-	-	52,139
Accumulated depreciation/amortisation and impairment	(6,309)	(8,669)	(2,112)	(17,090)
Accumulated depreciation/amortisation and impairment - RoU	(32,632)	-	-	(32,632)
Opening net book balance	21,545	2,238	1,006	24,789
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	-	-	-
By purchase - internal resources	-	945	200	1,145
By purchase - RoU	-	-	-	-
Total additions	-	945	200	1,145
Other movements				
Depreciation/amortisation expense	(653)	(945)	(200)	(1,798)
Depreciation/amortisation expense - RoU	(4,536)	-	-	(4,536)
Total other movements	(5,189)	(945)	(200)	(6,334)
As at 30 June 2027				
Gross book value	8,347	11,852	3,318	23,517
Gross book value - RoU	52,139	-	-	52,139
Accumulated depreciation/amortisation and impairment	(6,962)	(9,614)	(2,312)	(18,888)
Accumulated depreciation/amortisation and impairment - RoU	(37,168)	-	-	(37,168)
Closing net book balance	16,356	2,238	1,006	19,600

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Australian Radiation Protection and Nuclear Safety Agency

Entity resources and planned performance

Australian Radiation Protection and Nuclear Safety Agency

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Australian Radiation Protection and Nuclear Safety Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The Australian Radiation Protection and Nuclear Safety Agency (ARPANSA) is established under the *Australian Radiation Protection and Nuclear Safety Act 1998* (the Act). The role and functions of ARPANSA are set out in the Act. ARPANSA's primary functions are to:

- promote uniformity of radiation protection and nuclear safety policy and practices across jurisdictions of the Commonwealth and states and territories
- provide advice on radiation protection, nuclear safety and related issues
- undertake research in relation to radiation protection, nuclear safety and medical exposures to radiation
- provide services relating to radiation protection, nuclear safety and medical exposures to radiation
- regulate nuclear installations, radiation facilities, legacy sites, radiation apparatus and radioactive material owned and operated by Commonwealth entities.

ARPANSA regularly assesses its operating environment, challenges, goals and risks to identify key priorities for coming years. In 2026–27, ARPANSA will continue to focus on key activities that reflect its statutory responsibilities, and will form the basis for ARPANSA's health advice and risk-informed approach to effective regulation of radiation and nuclear facilities and practices.

ARPANSA will continue to support the delivery of the Nuclear-Powered Submarine (NPS) program through provision of technical and regulatory support, implementing independent environmental monitoring programs, as well as fulfilling our role as Lead Sector Agency for radiological and nuclear incidents under the Australian Government Crisis Management Framework.

ARPANSA is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

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

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: ARPANSA 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	14,268	11,767
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation	22,022	23,607
s74 retained revenue receipts ^(b)	-	-
Departmental Capital Budget ^(c)	2,189	2,232
Other services ^(d)		
Equity injection	1,820	4,330
Total departmental annual appropriations	26,031	30,169

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

	2025–26 Estimated actual \$'000	2026–27 Estimate \$'000
Special accounts ^(e)		
Opening balance	787	787
Appropriation receipts	19,547	19,020
Non-appropriation receipts	15,431	15,725
Total special account	35,765	35,532
Less appropriations drawn from annual or special appropriations above and credited to special accounts ^(f)	(19,547)	(19,020)
Total departmental resourcing	56,517	58,448
Total resourcing for ARPANSA	56,517	58,448
	2025–26	2026–27
Average staffing level (number)	178	178

All figures are GST exclusive.

- (a) Appropriation Bill (No. 1) 2026–2027.
- (b) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Departmental capital budgets (DCB) are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 within this chapter for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (d) Appropriation Bill (No. 2) 2026–2027.
- (e) For further information on special appropriations and special accounts, please refer to *Budget Paper No. 4 - Agency Resourcing*. Also see Table 2.1.1 within this chapter for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- (f) Appropriation receipts included above.

1.3 Budget measures

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

Table 1.2: ARPANSA 2026–27 Budget measures

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

Program	2025–26	2026–27	2027–28	2028–29	2029–30
	\$'000	\$'000	\$'000	\$'000	\$'000
Nuclear-Powered Submarine Program – continuation of government resourcing ^(a)					
Australian Radiation Protection and Nuclear Safety Agency					
Departmental payments	1.1	-	8,227	8,511	-
Departmental capital payments	1.1	-	3,480	3,383	-
Total payments		-	11,707	11,894	-
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses - one year extension ^(a)					
Australian Radiation Protection and Nuclear Safety Agency					
Departmental payments	1.1	-	-	-	(655)
Total payments		-	-	-	(655)

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) ARPANSA is not the lead entity for this measure. ARPANSA 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 ARPANSA can be found at:
www.arpansa.gov.au/corporate-plan

The most recent Annual Performance Statements can be found at:
www.arpansa.gov.au/about-us/corporate-publications/annual-reports

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Protection of people and the environment through radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation.

Programs contributing to Outcome 1

Program 1.1: Radiation Protection and Nuclear Safety

Program 1.2: Nuclear Powered Submarines

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Department of Health, Disability and Ageing
Program 1.8: Health Protection, Emergency Response and Regulation
The Department of Health, Disability and Ageing has strategic policy responsibility for the Commonwealth regulatory framework for radiation protection and nuclear safety and works with ARPANSA to provide national leadership for consistency of regulation. The Department has responsibility for supporting health system emergency preparedness and response arrangements and considering best practice for health technologies related to radiation and nuclear safety.

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: Protection of people and the environment through radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation.

	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: Radiation Protection and Nuclear Safety					
Departmental expenses					
Ordinary annual services ^(a)	24,523	23,607	22,889	14,355	15,680
Special accounts	15,431	15,725	16,023	16,258	13,891
Expenses not requiring appropriation in the Budget year ^(b)	2,863	2,863	2,863	2,863	2,863
Operating deficit (surplus)	-	-	-	-	-
Total for Program 1.1	42,817	42,195	41,775	33,476	32,434
Program 1.2: Nuclear Powered Submarines					
Departmental expenses					
Ordinary annual services ^(a)	-	-	-	-	-
Total for Program 1.2	-	-	-	-	-
Total expenses for Outcome 1	42,817	42,195	41,775	33,476	32,434
	2025–26	2026–27			
Average staffing level (number)	178	178			

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

^(b) 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 Protection of people and the environment through radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation.</p>	
<p>Program 1.1: Radiation Protection and Nuclear Safety Protect the Australian people and the environment from the harmful effects of radiation through effective, risk-informed regulation and delivery of services under the <i>Australian Radiation Protection and Nuclear Safety Act 1998</i>. Scientific knowledge and international best practice is applied to promote awareness of the effects of radiation and a nationally uniform approach to radiation protection of people (the public, workers, and patients undergoing medical procedures using radiation) and the environment.</p>	
<p>Key Activities²</p>	<ul style="list-style-type: none"> • Initiate, maintain, and promote frameworks for protection and safety. • Undertake research and provide expert evaluations, advice, and services. • Ensure effective and risk informed regulation. • Enhance organisational innovation and capability.

² ARPANSA is currently reviewing its Key Activities. Any changes will be reflected in the ARPANSA 2026–27 Corporate Plan, with explanatory notes.

Program 1.1: Radiation Protection and Nuclear Safety		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Provide high quality advice to the government and community on the health, safety, and environmental risks from radiation.	<p>Target: Identify, assess and communicate the health, safety, and environmental risks from radiation to the Australian Government and community through research, communication, provision of radiation protection services, and community consultation and awareness activities.</p> <p>Provide information, advice and standards on electromagnetic energy (EME) and health to the Australian Government and community through exposure assessment, research, facility upgrades and engagement with international health authorities.</p> <p>Expected Performance Results: Evidence-based, risk-informed advice was provided to the Australian Government and community using expert, specialised resources and services to support protection of the public, workers and the environment from the hazards of both ionising and non-ionising radiation.</p> <p>ARPANSA supported the Government's Electromagnetic Energy (EME) Program to promote health and safety and address misinformation about EME emissions.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Provide high quality advice to the government and community on the health, safety, and environmental risks from radiation.	<p>Identify, assess and communicate the health, safety and environmental risks from radiation to the Australian Government and community through research, communication, provision of radiation protection services, and community consultation and awareness activities.</p> <p>Provide information, advice and standards on EME and health to the Australian Government and community through exposure assessment, research, facility upgrades and engagement with international health authorities.</p>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Radiation Protection and Nuclear Safety		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Provide emergency preparedness and response systems for a radiological or nuclear incident.	<p>Target: Emergency preparedness and response systems are operational and available to respond to an incident in alignment with the national planning framework.</p> <p>Expected Performance Results: ARPANSA fulfilled its role as the Australian Government Coordinating Agency for radiological and nuclear incidents, as outlined in the Australian Government Crisis Management Framework (AGCMF). As part of this, ARPANSA supported jurisdictions to plan and prepare for radiological and nuclear events, provided emergency preparedness and response systems and promoted alignment with national radiation safety frameworks.</p> <p>ARPANSA maintained baseline environmental monitoring of radiation levels in Australia’s urban environments. ARPANSA provided port entry support for visiting nuclear powered warships, including monitoring, assessment and advice services.</p> <p>ARPANSA developed capability to provide crisis coordination of Commonwealth agencies in response to a radiological or nuclear event.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Provide crisis coordination for Commonwealth agencies to support jurisdictions to prepare and respond to a radiological or nuclear event. ³	<p>As the Australian Government Coordinating Agency and Sector Lead Agency for radiological and nuclear incidents, ARPANSA will coordinate Commonwealth agencies to support jurisdictions in responding to a radiological or nuclear event.</p> <p>ARPANSA will provide and maintain baseline environmental monitoring of radiation levels in Australia’s urban environments. This includes the provision of port entry visit support for visiting nuclear powered warships, which comprises monitoring, assessment and advice services. ARPANSA will expand its environmental monitoring program to</p>

³ This performance measure has been updated due to expanded responsibilities.

		<p>cover areas where baseline environmental monitoring has not been undertaken previously.</p> <p>ARPANSA will continue to develop its crisis coordination capabilities. This includes developing leadership responses to a radiological or nuclear event and sharing this with fellow nuclear agencies, such as the Australian Nuclear Science and Technology Organisation, the Australian Radioactive Waste Agency, the Australian Safeguards and Non-Proliferation Office, the Australian Naval Nuclear Power Safety Regulator and the Australian Submarine Agency. Ensuring a consistent capability by jurisdictions will also remain a high priority.</p>
Forward Estimates 2027–30	To be confirmed. ⁴	To be confirmed.

⁴ Funding for some of the planned performance results in this performance measure is due to terminate 30 June 2028.

Program 1.1: Radiation Protection and Nuclear Safety		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Promote, measure and support patient radiation safety in radiotherapy and diagnostic radiology.	<p>Target: Report annually on significant deviations and trends discovered through the Australian Clinical Dosimetry Service (ACDS).</p> <p>Expected Performance Results: Significant deviations and trends discovered through the ACDS will be published in the ACDS annual report by 31 March. DRL data will be made available on the ARPANSA website by the end of the 2025–26 financial year.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Promote, measure and support patient radiation safety in radiotherapy and diagnostic radiology.	<p>Dosimetry support and measurement services will be provided to radiotherapy clinics.</p> <p>Summary data relating to significant deviations and trends will be published annually on the ARPANSA website.</p> <p>The number of DRL surveys per category are sufficient to infer national characteristics per annual survey period.</p> <p>Publication of summary data collected through the DRL program will be made available on the ARPANSA website by the end of the financial year.</p>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Radiation Protection and Nuclear Safety		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Ensure protection of people and the environment through efficient and effective regulation.	<p>Target: Demonstrate national leadership in engagement with jurisdictions on national uniformity issues, including safety standards and guidance, and exploring opportunities for progressing greater consistency of radiation safety regulation in Australia.</p> <p>Expected Performance Results: ARPANSA has demonstrated national leadership in engagement with jurisdictions on national uniformity issues through facilitating the exchange of regulatory knowledge and emerging radiation safety issues.</p> <p>ARPANSA has progressed greater consistency of radiation regulation in Australia through annual work plans for the Radiation Health Committee, accounting for the operating landscape, stakeholder input, international standards and strategic risks.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Ensure protection of people and the environment through efficient and effective regulation.	Demonstrate national leadership in engagement with jurisdictions on national uniformity issues, including safety standards and guidance, and exploring opportunities for progressing greater consistency of radiation and nuclear safety regulation in Australia.
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		

Table 2.1.3: Performance measures for Outcome 1

<p>Program 1.2: Nuclear Powered Submarines Support delivery of nuclear powered submarines capabilities through radiation protection and nuclear safety research, policy, advice, codes, standards, and services.</p>		
<p>Key Activities</p>	<ul style="list-style-type: none"> • Initiate, maintain, and promote frameworks for protection and safety. • Undertake research and provide expert evaluations, advice, and services. • Ensure effective and risk informed regulation. • Enhance organisational innovation and capability. 	
<p>Year</p>	<p>Performance Measure</p>	<p>Expected Performance Results</p>
<p>Current Year 2025–26</p>	<p>Provide support to the implementation of the optimal pathway to establish an Australian nuclear-powered submarine capability.</p>	<p>ARPANSA regulated controlled facilities associated with the nuclear-powered submarine enterprise until 1 November 2025. ARPANSA provided support to the establishment of the Australian Naval Nuclear Powered Safety Regulator (ANNPSR) and continues to support its ongoing development, in accordance with Government determined timeframes and conducted information sharing exercises to support appropriate levels of operational competency.</p> <p>Target: On track</p>
<p>Year</p>	<p>Performance Measure</p>	<p>Planned Performance Results</p>
<p>Budget Year 2026–27</p>	<p>Support the Nuclear-Powered Submarine (NPS) Program with sovereign capabilities and functions unique to ARPANSA.⁵</p>	<p>ARPANSA will support high quality and timely regulation of the NPS Program, as required for the optimal pathway by:</p> <ul style="list-style-type: none"> • offsetting vulnerabilities in the Australian Naval Nuclear Power Safety Regulator’s (ANNPSR) nuclear baseline competencies and capability. • the efficient delivery of independent technical, scientific and regulatory support to ANNPSR.
<p>Forward Estimates 2027–30</p>	<p>To be confirmed.⁶</p>	<p>To be confirmed.</p>
<p>Material changes to Program 1.2 resulting from 2026–27 Budget Measures: Nil</p>		

⁵ This performance measure has been updated to reflect expanded responsibilities.

⁶ Funding for this performance measure is due to terminate 30 June 2028.

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

Table 3.1.1: Estimates of Special Account Flows and Balances

		Opening balance 2026–27 2025–26	Other receipts 2026–27 2025–26	Appropriation receipts 2026–27 2025–26	Payments 2026–27 2025–26	Closing balance 2026–27 2025–26
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Departmental						
Special account by Act - ARPANSA Account ^(a)	1	787	15,725	19,020	34,745	787
		787	15,431	19,547	34,978	787
<i>Total special accounts 2026–27 estimate</i>		787	15,725	19,020	34,745	787
<i>Total special accounts 2025–26 estimated actual</i>		787	15,431	19,547	34,978	787

^(a) s56 Australian Radiation Protection and Nuclear Safety Act 1998.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

ARPANSA's own sourced income is derived from the sale of scientific services such as the Personal Radiation Monitoring Service, the Comprehensive Nuclear-Test-Ban Treaty Organisation contracts to operate and maintain monitoring stations, the Australian Clinical Dosimetry Service and licence application fees and annual charges associated with ARPANSA's regulatory activities.

Appropriation revenue from Government increased from the 2023–24 terminating Budget measures relating to Ensuring ongoing radiation protection and nuclear safety for all Australia and the Nuclear-Powered submarine program – initial implementation.

Table 1.2 details the reductions to ARPANSA's appropriation revenue from 2024/25, resulting from the Savings from External Labour - Extension measure.

Over the budget and forward years ARPANSA is anticipating a break-even position net of unfunded depreciation and amortisation expenses.

Balance Sheet

ARPANSA's capital funding also increased in 2023–24 and 2024–25, in accordance with the 2023–24 terminating budget measures Ensuring ongoing radiation protection and nuclear safety for all Australia and the Nuclear-Powered submarine program – initial implementation.

Cash Flow

Cash flows align with projected income and expense, appropriations from Government and investments in property, plant and equipment.

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	26,641	27,524	27,200	20,464	20,194
Supplier expenses	13,066	11,561	11,465	9,902	9,130
Depreciation and amortization	3,105	3,105	3,105	3,105	3,105
Interest on RoU	5	5	5	5	5
Total expenses	42,817	42,195	41,775	33,476	32,434
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	8,200	8,350	8,500	8,585	7,850
Other revenue	7,231	7,375	7,523	7,673	7,655
Total revenue	15,431	15,725	16,023	16,258	15,505
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	15,431	15,725	16,023	16,258	15,505
Net cost of (contribution by) services	27,386	26,470	25,752	17,218	16,929
Revenue from Government	22,022	23,607	22,889	14,355	14,066
Surplus (deficit)	(5,364)	(2,863)	(2,863)	(2,863)	(2,863)
Surplus (deficit) attributable to the Australian Government	(5,364)	(2,863)	(2,863)	(2,863)	(2,863)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(5,364)	(2,863)	(2,863)	(2,863)	(2,863)

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	(5,364)	(2,863)	(2,863)	(2,863)	(2,863)
plus non-appropriated expenses depreciation and amortisation expenses	2,855	2,855	2,855	2,855	2,855
plus depreciation and amortisation expenses for RoU	250	250	250	250	250
less lease principal repayments	(242)	(242)	(242)	(242)	(242)
Total comprehensive income (loss) attributable to the agency	(2,501)	-	-	-	-

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	836	836	836	836	836
Receivables	12,763	12,763	12,763	12,763	12,763
Accrued revenue	515	515	515	515	515
Total financial assets	14,114	14,114	14,114	14,114	14,114
Non-financial assets					
Land and buildings	60,875	59,820	59,815	58,910	57,905
Property, plant and equipment	15,395	19,957	23,546	23,681	23,948
Inventories	386	386	386	386	386
Intangibles	3,062	3,012	2,962	2,912	2,862
Other	1,287	1,287	1,287	1,287	1,287
Total non-financial assets	81,005	84,462	87,996	87,176	86,388
Total assets	95,119	98,576	102,110	101,290	100,502
LIABILITIES					
Payables					
Suppliers	1,146	1,146	1,146	1,146	1,146
Employees	715	715	715	715	715
Other payables	-	-	-	-	-
Total payables	1,861	1,861	1,861	1,861	1,861
Interest bearing liabilities					
Leases	1,047	805	1,563	1,321	1,079
Total interest bearing liabilities	1,047	805	1,563	1,321	1,079
Provisions					
Employees	7,435	7,435	7,435	7,435	7,435
Total provisions	7,435	7,435	7,435	7,435	7,435
Total liabilities	10,343	10,101	10,859	10,617	10,375
Net Assets	84,776	88,475	91,251	90,673	90,127
EQUITY					
Contributed equity	66,927	73,489	79,128	81,413	83,730
Reserves	55,257	55,257	55,257	55,257	55,257
Retained surpluses or (accumulated deficits)	(37,408)	(40,271)	(43,134)	(45,997)	(48,860)
Total equity	84,776	88,475	91,251	90,673	90,127

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	(37,408)	55,257	66,927	84,776
Surplus (deficit) for the period	(2,863)	-	-	(2,863)
Capital budget - Bill 1 (DCB)	-	-	3,082	3,082
Equity injection - appropriation	-	-	3,480	3,480
Estimated closing balance as at 30 June 2027	(40,271)	55,257	73,489	88,475

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					
Goods and services	8,623	8,773	8,923	9,008	7,850
Appropriations	24,523	23,607	22,889	14,355	14,066
Net GST received	490	490	490	490	-
Other	7,231	7,375	7,523	7,673	7,655
Total cash received	40,867	40,245	39,825	31,526	29,571
Cash used					
Employees	26,641	27,524	27,200	20,464	20,194
Interest payments on lease liability	5	5	5	5	5
Suppliers	13,556	12,051	11,955	9,902	9,130
Net GST paid	423	423	423	913	-
Total cash used	40,625	40,003	39,583	31,284	29,329
Net cash from (or used by) operating activities	242	242	242	242	242
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	4,009	6,562	5,639	2,285	2,317
Total cash used	4,009	6,562	5,639	2,285	2,317
Net cash from (or used by) investing activities	(4,009)	(6,562)	(5,639)	(2,285)	(2,317)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	2,189	2,232	2,256	2,285	2,317
Equity injections - Bill 2	1,820	4,330	3,383	-	-
Total cash received	4,009	6,562	5,639	2,285	2,317
Cash used					
Lease principal repayments	242	242	242	242	242
Total cash used	242	242	242	242	242
Net cash from (or used by) financing activities	3,767	6,320	5,397	2,043	2,075
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	836	836	836	836	836
Cash and cash equivalents at the end of the reporting period	836	836	836	836	836

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	2,189	2,232	2,256	2,285	2,317
Equity injections - Bill 2	1,820	4,330	3,383	-	-
Total capital appropriations	4,009	6,562	5,639	2,285	2,317
Total new capital appropriations represented by:					
Purchase of non-financial assets	4,009	6,562	5,639	2,285	2,317
Total items	4,009	6,562	5,639	2,285	2,317
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - equity injection ^(a)	1,820	4,330	3,383	-	-
Funded by capital appropriation - DCB ^(b)	2,189	2,232	2,256	2,285	2,317
Total acquisitions of non-financial assets	4,009	6,562	5,639	2,285	2,317
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	4,009	6,562	5,639	2,285	2,317
Total cash used to acquire assets	4,009	6,562	5,639	2,285	2,317

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

^(a) Includes current Appropriation Bill (No. 2) 2025–2026 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)

	Land	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026					
Gross book value	16,200	56,982	38,040	8,017	119,239
Gross book value - RoU	-	2,686	-	-	2,686
Accumulated depreciation/amortisation and impairment	-	(13,291)	(22,645)	(4,955)	(40,891)
Accumulated depreciation/amortisation and impairment - RoU	-	(1,702)	-	-	(1,702)
Opening net book balance	16,200	44,675	15,395	3,062	79,332
Capital Asset Additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	-	250	6,062	250	6,562
By purchase - RoU	-	-	-	-	-
Total additions	-	250	6,062	250	6,562
Other movements					
Depreciation/amortisation expense	-	(1,055)	(1,500)	(300)	(2,855)
Depreciation/amortisation expense - RoU	-	(250)	-	-	(250)
Other - RoU assets	-	-	-	-	-
Total other movements	-	(1,305)	(1,500)	(300)	(3,105)
As at 30 June 2027					
Gross book value	16,200	57,232	44,102	8,267	125,801
Gross book value - RoU	-	2,686	-	-	2,686
Accumulated depreciation/amortisation and impairment	-	(13,291)	(22,645)	(4,955)	(40,891)
Accumulated depreciation/amortisation and impairment - RoU	-	(3,007)	(1,500)	(300)	(4,807)
Closing net book balance	16,200	43,620	19,957	3,012	82,789

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use Asset

^(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2026–2027 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

Cancer Australia

Entity resources and planned performance

Cancer Australia

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Cancer Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

As the Australian Government’s national cancer control agency, Cancer Australia aims to reduce the impact of cancer, address disparities, and improve outcomes for people affected by cancer. The Australian Government, through Cancer Australia:

- provides national leadership in cancer control
- facilitates evidence-informed approaches with a range of healthcare providers and groups across the continuum of care
- leads the development of sustainable and effective models of cancer care
- oversees a dedicated budget for cancer research, supports clinical trial capacity and strengthens national data capacity
- provides advice on appropriate cancer care.

To achieve its aims in 2026–27, Cancer Australia will use an evidence-based approach and collaboratively engage with stakeholders to:

- lead the implementation of the Australian Cancer Plan to improve outcomes for all Australians affected by cancer
- partner with First Nations leaders to co-design and deliver improved cancer care for First Nations peoples
- translate evidence to inform best practice cancer care
- oversee a dedicated budget for research into cancer
- support industry-independent cancer clinical trials groups
- drive efforts to strengthen national data capacity
- provide evidence-based cancer information to cancer consumers, health professionals and the community.

The role and functions of Cancer Australia are set out in the *Cancer Australia Act 2006*. Cancer Australia is subject to the *Public Service Act 1999* and the *Auditor-General Act 1997*, and is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of Cancer Australia, refer to the current Corporate Plan, available at: www.canceraustralia.gov.au/about-us/accountability-and-reporting/corporate-plan

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: Cancer Australia 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	4,213	3,516
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation	13,223	13,582
s74 retained revenue receipts ^(b)	3,466	2,067
Departmental Capital Budget ^(c)	85	86
Other services ^(d)		
Equity injection	-	-
Total departmental annual appropriations	16,774	15,735
Total departmental resourcing	20,987	19,251
ADMINISTERED		
Prior year appropriation available	4,936	4,936
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	34,379	34,633
Other services ^(d)		
Administered assets and liabilities	-	-
Total administered annual appropriations	34,379	34,633
Total administered resourcing	39,315	39,569
Total resourcing for Cancer Australia	60,302	58,820
	2025–26	2026–27
Average staffing level (number)	75	75

All figures are GST exclusive.

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

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

^(c) Departmental Capital Budgets 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 Cancer Australia are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: Cancer Australia 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
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses - one year extension^(a)					
Cancer Australia	1.1				
Departmental payments	-	-	-	-	(193)
Total payments	-	-	-	-	(193)

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) Cancer Australia is not the lead entity for this measure. Cancer Australia 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 Cancer Australia can be found at:
www.canceraustralia.gov.au/about-us/accountability-and-reporting/corporate-plan

The most recent Annual Performance Statements can be found at:
www.canceraustralia.gov.au/about-us/accountability-and-reporting/annual-reports

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Minimised impacts of cancer, including through national leadership in cancer control with targeted research and clinical trials; evidence informed clinical practice; strengthened national data capacity; community and consumer information and support.

Program contributing to Outcome 1

Program 1.1: Improved Cancer Control

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Department of Health, Disability and Ageing
<p>Program 1.1: Health Research, Coordination and Access The Department of Health, Disability and Ageing has responsibility for health and medical research through the Medical Research Future Fund, which will support the sustainability of the health system into the future and drive further medical innovation.</p> <p>Program 1.5: Preventive Health and Chronic Disease Support The Department of Health, Disability and Ageing has policy responsibility for improving the detection, treatment and survival outcomes for people with cancer. This includes oversight of cancer screening programs, such as the National Bowel Cancer Screening Program, the National Lung Screening Program, the BreastScreen Australia Program and the National Cervical Screening Program.</p>

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: Minimised impacts of cancer, including through national leadership in cancer control with targeted research and clinical trials; evidence informed clinical practice; strengthened national data capacity; community and consumer information and support.

	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: Improved Cancer Control					
Administered expenses					
Ordinary annual services ^(a)	34,379	34,633	23,876	23,614	24,130
Departmental expenses					
Departmental appropriation ^(b)	16,689	15,649	12,317	12,477	12,589
Expenses not requiring appropriation in the Budget year ^(c)	210	206	276	218	206
Operating deficit (surplus)	500	-	-	-	-
Total for Program 1.1	51,778	50,488	36,469	36,309	36,925
Total expenses for Outcome 1	51,778	50,488	36,469	36,309	36,925
	2025–26	2026–27			
Average staffing level (number)	75	75			

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

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

^(c) Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expenses and audit fees, interest on RoU (Right-of-Use asset) and credit applied to rental supplier expenses (rental payments).

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

Outcome 1	
Minimised impacts of cancer, including through national leadership in cancer control with targeted research and clinical trials; evidence informed clinical practice; strengthened national data capacity; community and consumer information and support.	
Program 1.1: Improved Cancer Control	
Provide national leadership in cancer control across the care continuum to reduce the impact of cancer, address disparities, and improve outcomes for people affected by cancer through the development and promotion of evidence-based practice, funding cancer research, and providing consumers and health professionals with cancer information and resources.	
Key Activities	<ul style="list-style-type: none"> • Provide national leadership in cancer control. • Develop and promote evidence-based best practice cancer care. • Fund cancer research and drive efforts to strengthen national data capacity in consultation with relevant agencies. • Provide consumer and health professional cancer information and resources.

Program 1.1: Improved Cancer Control		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	<p>Evaluation of the sector’s progress towards the Australian Cancer Plan’s 2-year actions.</p> <p>Progress activities to achieve priority 5-year actions in the Plan (2026–28).</p>	<p>Undertake evaluation of the sector’s progress [including the Commonwealth, States and Territories and cancer control stakeholders] of delivering on the Plan’s 2-year actions (2025–26).</p> <p>Review and progress activities to achieve priority 5-year actions in the Plan.</p> <p>Complete and Publish the National Cancer Data Framework.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Monitoring and evaluation of the sector’s progress towards the Australian Cancer Plan’s 5-year actions.	<p>Assessment of potential gaps and required responses in implementation of the Plan as needed.</p> <p>Evaluate progress towards 5-year actions and update as needed.</p> <p>Define to deliver 10-year ambitions.</p>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Improved Cancer Control		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Support the Department of Health, Disability and Ageing in ongoing implementation activities for the NLCSP.	<p>Deliver program-specific research activities.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Support the Department of Health, Disability and Ageing in ongoing implementation activities for the NLCSP.	Deliver program-specific research activities.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Improved Cancer Control		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	<ol style="list-style-type: none"> 1. Work with First Nations leaders to co-design and deliver improved cancer care for First Nations people aligned with the priorities of the Australian Cancer Plan. 2. Improving First Nations Cancer Outcomes: Lead delivery of activities to ensure mainstream health services are culturally safe and accessible: <ul style="list-style-type: none"> - Partnerships for Culturally Safe Cancer Care grant program to improve cultural safety in cancer services. - First Nations Cancer Scholarships to increase Aboriginal and Torres Strait Islander participation in research, health and public policy. - Partnerships for Cancer Research grants program to build the capacity of the Indigenous cancer research sector. 	<ol style="list-style-type: none"> 1. First Nations cancer control initiatives led and co-designed by First Nations partners that align with the priorities of the Australian Cancer Plan and complement the strategic objectives of the Aboriginal and Torres Strait Islander Cancer Plan. 2. Deliver and commence ongoing evaluation for each initiative: <ul style="list-style-type: none"> - Partnerships for Culturally Safe Cancer Care grants. - First Nations Cancer Scholarships. - Partnerships for Cancer Research grants. <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	<ol style="list-style-type: none"> 1. Work with First Nations leaders to co-design and deliver improved cancer care for First Nations people aligned with the priorities of the Australian Cancer Plan. 2. Improving First Nations Cancer Outcomes: Lead delivery of activities to ensure mainstream health services are culturally safe and accessible: <ul style="list-style-type: none"> - Partnerships for Culturally Safe Cancer Care grant program to improve cultural safety in cancer services. - First Nations Cancer Scholarships to increase Aboriginal and Torres Strait Islander participation in research, health and public policy. - Partnerships for Cancer Research grants program to build the capacity of the Indigenous cancer research sector. 	<ol style="list-style-type: none"> 1. First Nations cancer control initiatives led and co-designed by First Nations partners that align with the priorities of the Australian Cancer Plan and complement the strategic objectives of the Aboriginal and Torres Strait Islander Cancer Plan. 2. Deliver and commence ongoing evaluation for each initiative: <ul style="list-style-type: none"> - Partnerships for Culturally Safe Cancer Care grants. - First Nations Cancer Scholarships. - Partnerships for Cancer Research grants.
Forward Estimates 2027–30	<ol style="list-style-type: none"> 1. Funding for the Improving First Nations Cancer Outcomes budget measure concludes in June 2027 with no continuous Performance Measures. 	<ol style="list-style-type: none"> 1. Funding for the Improving First Nations Cancer Outcomes budget measure concludes in June 2027 with no continuous Planned Performance Results.

Program 1.1: Improved Cancer Control		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Maintain currency of statistical and tumour-specific information on Cancer Australia’s website: www.canceraustralia.gov.au	Up to date evidence-based cancer information available on the Cancer Australia website. ≥5 cancer information topics reviewed and updated. Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Maintain currency of statistical and tumour-specific information on Cancer Australia’s website: www.canceraustralia.gov.au	Up to date evidence-based cancer information available on the Cancer Australia website. ≥5 cancer information topics reviewed and updated.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Improved Cancer Control		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Analyse, interpret and translate evidence to inform best practice cancer care.	Translate research into evidence-based information to assist and inform cancer care policy. Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Analyse, interpret and translate evidence to inform best practice cancer care.	Translate research into evidence-based information to assist and inform cancer care policy.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Improved Cancer Control		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Implement and administer priority-driven research investment annually.	Deliver at least one annual grant round to fund priority-driven research investment. Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Implement and administer priority-driven research investment annually.	Deliver at least one annual grant round to fund priority-driven research investment.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Improved Cancer Control		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Maintain currency of data published on the National Cancer Control Indicators (NCCI) website.	Maintain published data analyses and insights on the National Cancer Control Indicators website. Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Maintain currency of data published on the National Cancer Control Indicators (NCCI) website.	Maintain published data analyses and insights on the National Cancer Control Indicators website.
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 Cancer Australia.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

This statement details budgeted financial results for Cancer Australia in 2026–27.

A break-even position is anticipated for 2026–27 and the forward years.

Budget measures affecting the departmental appropriations are provided in Table 1.2.

Balance Sheet

Assets and liabilities, excluding Land and Buildings and lease liabilities, are anticipated to remain relatively stable across the forward years. There is an anticipated decrease in Land and Buildings and lease liabilities over the forward estimates.

Cash Flow

Cash flows are consistent with income, expenses, and asset movements.

Administered Resources

Administered funding for Cancer Australia programs will continue in 2026–27. The level of administered funding across forward years represents Government expenditure on programs delivered to all Australians through Cancer Australia.

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	11,169	11,417	10,729	11,291	11,374
Supplier expenses	3,557	1,696	1,408	1,247	1,276
Grants expenses	1,584	1,618	-	-	-
Depreciation and amortisation	1,068	1,112	456	157	145
Interest on RoU	17	8	-	-	-
Other expenses	4	4	-	-	-
Total expenses	17,399	15,855	12,593	12,695	12,795
LESS:					
OWN-SOURCE INCOME					
Revenue					
Other revenue	3,466	2,067	-	-	-
Total revenue	3,466	2,067	-	-	-
Gains					
Other	61	61	61	61	61
Total gains	61	61	61	61	61
Total own-source income	3,527	2,128	61	61	61
Net cost of (contribution by) services	13,872	13,727	12,532	12,634	12,734
Revenue from Government	13,223	13,582	12,317	12,477	12,589
Surplus (deficit)	(649)	(145)	(215)	(157)	(145)
Surplus (deficit) attributable to the Australian Government	(649)	(145)	(215)	(157)	(145)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(649)	(145)	(215)	(157)	(145)

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	(649)	(145)	(215)	(157)	(145)
plus: non-appropriated expenses depreciation/amortisation expenses	332	376	226	157	145
plus: depreciation/amortisation expenses for RoU assets	736	736	230	-	-
less: lease principal repayments	(919)	(967)	(241)	-	-
Total comprehensive income (loss) attributable to the agency	(500)	-	-	-	-

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	125	125	125	125	125
Receivables	3,590	3,585	3,579	3,379	3,374
Total financial assets	3,715	3,710	3,704	3,504	3,499
Non-financial assets					
Property, plant and equipment	128	94	67	178	132
Land and buildings	1,321	336	-	-	-
Intangibles	6	4	4	24	19
Other	169	169	169	169	169
Total non-financial assets	1,624	603	240	371	320
Total assets	5,339	4,313	3,944	3,875	3,819
LIABILITIES					
Payables					
Suppliers	584	580	580	580	580
Other payables	24	24	24	24	24
Total payables	608	604	604	604	604
Interest bearing liabilities					
Leases	1,208	241	-	-	-
Total interest bearing liabilities	1,208	241	-	-	-
Provisions					
Employees	2,766	2,766	2,766	2,766	2,766
Other provisions	281	285	285	285	285
Total provisions	3,047	3,051	3,051	3,051	3,051
Total liabilities	4,863	3,896	3,655	3,655	3,655
Net assets	476	417	289	220	164
EQUITY					
Contributed equity	1,895	1,981	2,068	2,156	2,245
Reserves	103	103	103	103	103
Retained surpluses or (accumulated deficits)	(1,522)	(1,667)	(1,882)	(2,039)	(2,184)
Total equity	476	417	289	220	164

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	(1,522)	103	1,895	476
Surplus (deficit) for the period	(145)	-	-	(145)
Capital budget - Bill 1 (DCB)	-	-	86	86
Estimated closing balance as at 30 June 2027	(1,667)	103	1,981	417

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	13,920	13,587	12,323	12,677	12,594
Sale of goods and rendering of services	3,466	2,067	-	-	-
Net GST received	186	186	186	186	97
Other cash received	-	-	-	-	-
Total cash received	17,572	15,840	12,509	12,863	12,691
Cash used					
Employees	11,169	11,417	10,729	11,291	11,374
Suppliers	3,500	1,639	1,347	1,186	1,215
Interest payments on lease liability	17	8	-	-	-
Grants	1,584	1,618	-	-	-
Net GST paid	186	186	186	186	97
Section 74 receipts transferred to the OPA	-	-	-	-	-
Total cash used	16,456	14,868	12,262	12,663	12,686
Net cash from (or used by) operating activities	1,116	972	247	200	5
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	282	91	93	288	94
Total cash used	282	91	93	288	94
Net cash from (or used by) investing activities	(282)	(91)	(93)	(288)	(94)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	85	86	87	88	89
Total cash received	85	86	87	88	89
Cash used					
Lease principal repayments	919	967	241	-	-
Total cash used	919	967	241	-	-
Net cash from (or used by) financing activities	(834)	(881)	(154)	88	89
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	125	125	125	125	125
Cash and cash equivalents at the end of the reporting period	125	125	125	125	125

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)	85	86	87	88	89
Total capital appropriations	85	86	87	88	89
Total new capital appropriations represented by:					
Purchase of non-financial assets	85	86	87	88	89
Total represented by	85	86	87	88	89
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ^(a)	85	86	87	88	89
Funded internally from departmental resources	197	5	6	200	5
Total acquisitions of non-financial assets	282	91	93	288	94
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	282	91	93	288	94
Total cash used to acquire assets	282	91	93	288	94

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

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

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026				
Gross book value	1,389	2,205	1,349	4,943
Gross book value - RoU	4,874	-	-	4,874
Accumulated depreciation/amortisation and impairment	(1,034)	(2,077)	(1,343)	(4,454)
Accumulated depreciation/amortisation and impairment - RoU	(3,908)	-	-	(3,908)
Opening net book balance	1,321	128	6	1,455
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
Funded by capital appropriation - - DCB ^(a)	-	86	-	86
Funded internally from departmental resources	-	-	5	5
By purchase - RoU	-	-	-	-
Total additions	-	86	5	91
Other movements				
Depreciation/amortisation expense	(249)	(120)	(7)	(376)
Depreciation/amortisation expense - RoU	(736)	-	-	(736)
Total other movements	(985)	(120)	(7)	(1,112)
As at 30 June 2027				
Gross book value	1,389	2,291	1,354	5,034
Gross book value - RoU	4,874	-	-	4,874
Accumulated depreciation amortisation and impairment	(1,283)	(2,197)	(1,350)	(4,830)
Accumulated depreciation/amortisation and impairment - RoU	(4,644)	-	-	(4,644)
Closing net book balance	336	94	4	434

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

RoU = Right-of-Use asset

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

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	24,355	24,235	16,860	16,308	16,942
Suppliers	10,024	10,398	7,016	7,306	7,188
Total expenses administered on behalf of Government	34,379	34,633	23,876	23,614	24,130
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Other non-tax revenue	-	-	-	-	-
Total non-taxation revenue	-	-	-	-	-
Total revenues administered on behalf of Government	-	-	-	-	-
Total income administered on behalf of Government	-	-	-	-	-

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	34	34	34	34	34
Receivables	1,524	1,524	1,524	1,524	1,524
Total financial assets	1,558	1,558	1,558	1,558	1,558
Non financial assets					
Prepayments	252	252	252	252	252
Total financial assets	252	252	252	252	252
Total assets administered on behalf of Government	1,810	1,810	1,810	1,810	1,810
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	2,085	2,085	2,085	2,085	2,085
Grants	3,011	3,011	3,011	3,011	3,011
Total payables	5,096	5,096	5,096	5,096	5,096
Total liabilities administered on behalf of Government	5,096	5,096	5,096	5,096	5,096

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					
Net GST received	624	624	624	624	-
Other	-	-	-	-	-
Total cash received	624	624	624	624	-
Cash used					
Grant payments	24,447	24,327	16,952	16,400	16,942
Suppliers	10,556	10,930	7,548	7,838	7,188
Total cash used	35,003	35,257	24,500	24,238	24,130
Net cash from (or used by) operating activities	(34,379)	(34,633)	(23,876)	(23,614)	(24,130)
Net increase (or decrease) in cash held	(34,379)	(34,633)	(23,876)	(23,614)	(24,130)
Cash at beginning of reporting period	34	34	34	34	34
Cash from the OPA for:					
- appropriations	34,379	34,633	23,876	23,614	24,130
- GST	624	624	624	624	-
Cash to the OPA					
- return of GST	(624)	(624)	(624)	(624)	-
- other	-	-	-	-	-
Cash at end of reporting period	34	34	34	34	34

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

Food Standards Australia New Zealand

Entity resources and planned performance

Food Standards Australia New Zealand

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Food Standards Australia New Zealand

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The Australian Government aims to ensure Australia’s food supply is safe and well managed to minimise the risk of adverse health events.

Food Standards Australia New Zealand (FSANZ) is the central scientific agency in the bi-national food regulation system. Its primary responsibility is to protect public health and safety by ensuring a safe food supply in partnership with food and health authorities in Australia and New Zealand to achieve:

- a high degree of consumer confidence in the quality and safety of food available in and exported from Australia and New Zealand
- an effective, transparent, and accountable regulatory framework, within which industry can work efficiently
- provision of adequate information to enable informed consumer food choices
- the harmonisation of food standards in Australia, New Zealand and internationally.

Food standards are implemented through multi-jurisdictional arrangements with the Australian, New Zealand, and state and territory governments, overseen by Australian and New Zealand ministers responsible for food regulation. Regulation is a critical component of the cooperative framework established to deliver safe food in Australia. Food standards are developed by FSANZ using a risk analysis framework based on the best available scientific and other relevant evidence.

FSANZ supports the Australian Government to build consumer confidence and trust in the safety of food through coordination of national food surveillance, recall and incident activities, maintenance of the national food composition and food consumption databases, and providing advice to the Department of Agriculture, Fisheries and Forestry on the risks associated with imported foods.

In 2026–27, FSANZ will continue to advance reviews recommended by food ministers, for young child formula, digital labelling and health star rating. FSANZ will also contribute to the system-wide strategic outcomes of:

- safe and suitable food
- healthy food supply
- informed and empowered consumers
- thriving food economies.

The role and functions of FSANZ are set out in the *Food Standards Australia New Zealand Act 1991*. FSANZ is a corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of FSANZ, refer to the current Corporate Plan, available at: www.foodstandards.gov.au/publications/corporate-plan

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

	2025–26 Estimated actual \$'000	2026–27 Estimate \$'000
Opening balance/cash reserves at 1 July	17,655	13,979
Funds from Government		
Annual appropriations		
Ordinary annual services ^(a)	-	-
Other services ^(b)		
Equity injection	-	-
Total annual appropriations	-	-
Amounts received from related entities ^(c)		
Amounts from the Portfolio Department	17,824	18,158
Amounts from other entities	-	-
Total amounts received from related entities	17,824	18,158
Total funds from Government	17,824	18,158
Funds from other sources		
Interest	600	600
Sale of goods and services	585	2,200
Other	2,150	2,500
Total funds from other sources	3,335	5,300
Total net resourcing for FSANZ	38,814	37,437
	2025–26	2026–27
Average staffing level (number)	121	121

All figures are GST exclusive.

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

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

^(c) Funding provided by a Government entity that is not specified within the annual appropriation bills as a payment to the corporate entity.

1.3 Budget measures

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

Table 1.2: FSANZ 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
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses - one year extension^(a)					
Food Standards Australia New Zealand					
Departmental payments	1.1	-	-	-	(364)
Total payments	-	-	-	-	(364)

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) FSANZ is not the lead entity for this measure. FSANZ 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 FSANZ can be found at:
www.foodstandards.gov.au/publications/corporate-plan

The most recent Annual Performance Statements can be found at:
www.foodstandards.gov.au/publications/annual-report-2024-25

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

A safe food supply and well-informed consumers in Australia and New Zealand, including through the development of food regulatory measures and the promotion of their consistent implementation, coordination of food recall activities and the monitoring of consumer and industry food practices.

Program contributing to Outcome 1

Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Australian Centre for Disease Control (CDC)
<p>Program 1.1: Analyse, understand and advise to support health protection planning and preparedness</p> <p>The Australian CDC contributes to FSANZ’s work through:</p> <ul style="list-style-type: none"> • supporting the coordinated national response to Australian and international food safety incidents through the collection, analysis, and sharing of public health information and data. The Australian CDC also provides data to support the development of food standards.
Department of Agriculture, Fisheries and Forestry (DAFF)
<p>Program 2.1: Biosecurity and Export Services</p> <p>DAFF administers the Imported Food Inspection Scheme, which includes managing the risks to human health and regulating imported food for compliance with Australian food standards. This program contributes to the effectiveness of the Australian food regulatory system, which provides confidence to the community that the food supply is safe.</p>
Department of Health, Disability and Ageing
<p>Program 1.5: Preventive Health and Chronic Disease Support</p> <p>Program 1.8: Health Protection, Emergency Response and Regulation</p> <p>The Department of Health, Disability and Ageing has strategic responsibility for the development of policies that ensure Australia’s food supply is safe and that Australians have access to information to make informed choices about the food they consume.</p>
Department of Industry, Science and Resources
<p>Program 1.1: Growing innovative and competitive businesses, industries and regions</p> <p>Program 1.2: Investing in science and technology</p> <p>Through the National Measurement Institute, the Department of Industry, Science and Resources contributes to dietary studies for Food Standards Australia New Zealand.</p>

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: A safe food supply and well-informed consumers in Australia and New Zealand, including through the development of food regulatory measures and the promotion of their consistent implementation, coordination of food recall activities and the monitoring of consumer and industry food practices.

	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: Food Regulatory Activity and Services to the Minister and Parliament					
Revenue from Government					
Ordinary annual services ^(a)					
Amounts from related entities	17,824	18,158	18,381	18,586	18,749
Expenses not requiring appropriation in the Budget year ^(b)	96	47	200	284	231
Revenues from independent sources	7,600	6,100	5,600	5,600	5,600
Operating deficit (surplus)	1,500	3,000	-	-	-
Total for Program 1.1	27,020	27,305	24,181	24,470	24,580
Total expenses for Outcome 1	27,020	27,305	24,181	24,470	24,580
	2025–26	2026–27			
Average staffing level (number)	121	121			

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

^(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and resources received free of charge.

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

Outcome 1	
A safe food supply and well-informed consumers in Australia and New Zealand, including through the development of food regulatory measures and the promotion of their consistent implementation, coordination of food recall activities and the monitoring of consumer and industry food practices.	
Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament	
Ensure all Australians have access to a safe food supply, and information which is adequate and accurate to make informed choices about the food they consume. Develop food standards informed by the best available scientific evidence, enabling efficient implementation of food laws. Coordinate trans-jurisdictional food regulatory activities and provide information about food regulation in order to enhance confidence in food for sale.	
Key Activities	<ul style="list-style-type: none"> • Developing food standards informed by the best available scientific evidence. • Coordinating regulatory activities across the food regulation system, including food incident responses and food recalls. • Providing food standards advice and information to our stakeholders, including industry and consumers.²

² Refers to updated key activities that will be reflected in the Food Standards Australia New Zealand 2026–27 Corporate Plan.

Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Applications to amend the Food Regulatory Measures are considered within statutory timeframes (% of applications completed within legislative timeframes).	<p>Target: 90%</p> <p>Expected Performance Result: It is estimated 90% of applications to amend the Food Standards Code will be assessed within 12 months, or as required by the <i>Food Standards Australia New Zealand Regulations</i>.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Consider applications to amend the Food Regulatory Measures within statutory timeframes.	90% of applications to amend the Food Standards Code are assessed within 12 months, or as required by the <i>Food Standards Australia New Zealand Regulations</i> .
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Coordinate food recalls and incidents in partnership with jurisdictions, including under the National Food Incident Response Protocol (the Protocol).	<p>Target: Deliver efficient and timely food recalls and incident management, including under the Protocol when appropriate.</p> <p>Expected Performance Result: It is estimated that FSANZ will have coordinated at least 80 food recalls in partnership with jurisdictions and under the Protocol, national food incidents, as appropriate. Please note food recalls occur as required to protect public health and safety. The decision to recall is within the remit of jurisdictional food authorities. FSANZ is the coordinating agency.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Coordinate food recalls and incidents in partnership with jurisdictions, including under the National Food Incident Response Protocol (the Protocol).	Efficient and timely food recalls and incident responses are delivered, including under the Protocol when appropriate.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Australian and New Zealand consumers are confident in the safety of the food supply.	<p>Target: 70% - year-on-year increase in, or maintenance of percentage.</p> <p>Expected Performance Result: The annual Consumer Insights Tracker indicates around 70% of consumers are confident in the safety of the food supply within Australia and New Zealand.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Contribute to Australian and New Zealand consumers being confident in the safety of the food supply.	The annual Consumer Insights Tracker indicates around 70% of consumers are confident in the safety of the food supply within Australia and New Zealand.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Food Regulatory Activity and Services to the Minister and Parliament		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Strengthen Australia and New Zealand's food regulation system through influencing the development of evidence-based international standards and adopting international best practice.	<p>Target: Year-on-year maintenance of, or increase demonstration of engagement in, international food standards development activities.</p> <p>Expected Performance Result: It is estimated FSANZ will have led and participated in more than 40 international forums and contributed to up to 5 international projects.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Strengthen Australia and New Zealand's food regulation system through influencing the development of evidence-based international standards and adopting international best practice.	Engagement in international food standards development activities is demonstrated, including by leading and participating in bilateral, multilateral and global fora, initiatives and projects.
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 FSANZ.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

Revenue in 2026–27 will be slightly lower than 2025–26 due to the finalisation of externally funded project activity. Revenue over the forward estimates will remain relatively consistent with 2026–27, with growth attributed to indexation applied to Revenue for Government.

Employee benefits and supplier expenses are expected to be higher in 2025–26 and 2026–27 when compared to prior years, due to the delivery of urgent priorities set by Jurisdictional Food Ministers. These priorities will be funded from cash reserves, resulting in the operating losses in 2025–26 and 2026–27. Over the forward estimates employee benefits and supplier expenses are expected to grow in line with resources available.

Balance Sheet

Financial assets are estimated to decline as cash investments are retired and used to fund one-off activities and project work carried over from prior years. Non-financial assets are expected to decline in line with budgeted depreciation, slightly offset by new asset purchases.

Liabilities are expected to decline over the forward estimates as current leases expire.

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	19,908	20,925	19,259	20,097	20,782
Supplier expenses	5,165	4,629	3,616	3,678	3,173
Depreciation and amortisation	1,911	1,731	1,300	689	625
Interest on RoU	36	20	6	6	-
Total expenses	27,020	27,305	24,181	24,470	24,580
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	4,400	3,000	2,500	2,500	2,500
Interest	700	600	600	600	600
Other revenue	2,500	2,500	2,500	2,500	2,500
Total revenue	7,600	6,100	5,600	5,600	5,600
Gains					
Other	231	231	231	231	231
Total gains	231	231	231	231	231
Total own-source income	7,831	6,331	5,831	5,831	5,831
Net cost of (contribution by) services	19,189	20,974	18,350	18,639	18,749
Revenue from Government	17,824	18,158	18,381	18,586	18,749
Surplus (deficit)	(1,365)	(2,816)	31	(53)	-
Surplus (deficit) attributable to the Australian Government	(1,365)	(2,816)	31	(53)	-
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(1,365)	(2,816)	31	(53)	-

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

Note: Impact of net cash appropriation arrangements

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Total comprehensive income (loss) attributable to the Australian Government	(1,365)	(2,816)	31	(53)	-
plus: depreciation/amortisation expenses for RoU assets	1,111	1,111	680	64	-
less: lease principal repayments	(1,246)	(1,295)	(711)	(11)	-
Total comprehensive income (loss) attributable to the agency	(1,500)	(3,000)	-	-	-

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	13,979	10,749	9,819	10,394	10,969
Trade and other receivables	538	538	538	538	538
Total financial assets	14,517	11,287	10,357	10,932	11,507
Non-financial assets					
Land and buildings	2,650	1,139	1,559	1,090	685
Property, plant and equipment	195	205	215	225	235
Intangibles	872	692	512	332	152
Other	733	733	733	733	733
Total non-financial assets	4,450	2,769	3,019	2,380	1,805
Total assets	18,967	14,056	13,376	13,312	13,312
LIABILITIES					
Payables					
Suppliers	789	789	789	789	789
Other payables	1,072	1,072	1,072	1,072	1,072
Unearned revenue	2,119	1,319	1,319	1,319	1,319
Total payables	3,980	3,180	3,180	3,180	3,180
Interest bearing liabilities					
Leases	2,017	722	11	-	-
Total interest bearing liabilities	2,017	722	11	-	-
Provisions					
Employees	5,404	5,404	5,404	5,404	5,404
Other provisions	205	205	205	205	205
Total provisions	5,609	5,609	5,609	5,609	5,609
Total liabilities	11,606	9,511	8,800	8,789	8,789
Net assets	7,361	4,545	4,576	4,523	4,523
EQUITY					
Contributed equity	1,823	1,823	1,823	1,823	1,823
Reserves	2,646	2,646	2,646	2,646	2,646
Retained surpluses or (accumulated deficits)	2,892	76	107	54	54
Total equity	7,361	4,545	4,576	4,523	4,523

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	2,892	2,646	1,823	7,361
Surplus (deficit) for the period	(2,816)	-	-	(2,816)
Appropriation (equity injection)	-	-	-	-
Estimated closing balance as at 30 June 2027	76	2,646	1,823	4,545

Prepared on Australian Accounting Standards basis.

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					
Goods and services	1,474	2,200	2,500	2,500	2,500
Appropriations	17,824	18,158	18,381	18,586	18,749
Interest	700	600	600	600	600
Net GST received	320	320	320	320	320
Other cash received	2,500	2,500	2,500	2,500	2,500
Total cash received	22,818	23,778	24,301	24,506	24,669
Cash used					
Employees	19,908	20,925	19,259	20,097	20,782
Suppliers	4,934	4,398	3,385	3,447	2,942
Interest payments on lease liability	36	20	6	6	-
Net GST paid	320	320	320	320	320
Total cash used	25,198	25,663	22,970	23,870	24,044
Net cash from (or used by) operating activities	(2,380)	(1,885)	1,331	636	625
INVESTING ACTIVITIES					
Cash used					
Purchase of investments	-	-	-	-	-
Purchase of property, plant and equipment	50	50	1,550	50	50
Total cash used	50	50	1,550	50	50
Net cash from (or used by) investing activities	(50)	(50)	(1,550)	(50)	(50)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Lease principal repayments	1,246	1,295	711	11	-
Total cash used	1,246	1,295	711	11	-
Net cash from (or used by) financing activities	(1,246)	(1,295)	(711)	(11)	-
Net increase (or decrease) in cash held	(3,676)	(3,230)	(930)	575	575
Cash and cash equivalents at the beginning of the reporting period	17,655	13,979	10,749	9,819	10,394
Cash and cash equivalents at the end of the reporting period	13,979	10,749	9,819	10,394	10,969

Prepared on Australian Accounting Standards basis.

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					
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	-	-	-	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	-	-	-	-	-
Total items	-	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded internally from departmental resources	50	50	1,550	50	50
Total acquisitions of non-financial assets	50	50	1,550	50	50
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	50	50	1,550	50	50
Total cash used to acquire assets	50	50	1,550	50	50

Prepared on Australian Accounting Standards basis.

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

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	2,011	944	4,108	7,063
Gross book value - RoU	9,266	-	-	9,266
Accumulated depreciation/amortisation and impairment	(1,216)	(749)	(3,236)	(5,201)
Accumulated depreciation/amortisation and impairment - RoU	(7,411)	-	-	(7,411)
Opening net book balance	2,650	195	872	3,717
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	-	-	-
By purchase - internal resources	-	50	-	50
By purchase - RoU	-	-	-	-
Total additions	-	50	-	50
Other movements				
Depreciation/amortisation expense	(400)	(40)	(180)	(620)
Depreciation/amortisation expense - RoU	(1,111)	-	-	(1,111)
Other movements - RoU	-	-	-	-
Total other movements	(1,511)	(40)	(180)	(1,731)
As at 30 June 2027				
Gross book value	2,011	994	4,108	7,113
Gross book value - RoU	9,266	-	-	9,266
Accumulated depreciation/amortisation and impairment	(1,616)	(789)	(3,416)	(5,821)
Accumulated depreciation/amortisation and impairment - RoU	(8,522)	-	-	(8,522)
Closing net book balance	1,139	205	692	2,036

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Independent Health and Aged Care Pricing Authority

Entity resources and planned performance

Independent Health and Aged Care Pricing Authority

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Independent Health and Aged Care Pricing Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The Independent Health and Aged Care Pricing Authority (IHACPA) is an independent government agency established through the *National Health Reform Act 2011* (Cwlth), as part of the National Health Reform Agreement reached by all Australian governments in 2011.

IHACPA is responsible for determining the national efficient price (NEP) for public hospital services through the analysis of data on the actual activities and costs of public hospital services and the national efficient cost (NEC), which is used when activity-based funding is not suitable for funding, such as in the case of small rural public hospitals. IHACPA is also responsible for the provision of advice on aged care pricing and costing matters to each relevant Commonwealth Minister² being the Minister for Health and Ageing and the Minister for Aged Care and Seniors. IHACPA is also responsible for assessing applications from approved providers of residential aged care services seeking approval to charge refundable accommodation deposit (RAD) amounts that are above the maximum amount prescribed in the Aged Care Rules 2025.

IHACPA is responsible for developing and refining national classifications for health care and other services delivered by public hospitals.

IHACPA has responsibility for investigating and making an assessment on cost-shifting and cross-border disputes between jurisdictions in relation to public hospital services as required and provides recommendations on resolution to the Health Ministers who are party to the dispute. IHACPA is required to publish the final assessment on its website if the investigation identifies that cost-shifting has occurred.

IHACPA publishes an annual Pricing Framework for Australian Public Hospital Services that outlines the principles, criteria and methodology used by IHACPA to determine the NEP for services provided by hospitals on an activity basis, and the NEC for services that are block funded. Where agreed by government, IHACPA also publishes an annual Pricing Framework for Australian Residential and Support at Home Aged Care Services that underpins IHACPA's approach to providing aged care pricing and costing advice to the Australian Government.

As prescribed in the *National Health Reform Act 2011*, the Clinical Advisory Committee, Jurisdictional Advisory Committee, Aged Care Advisory Committee, and other advisory

¹ For more information about the strategic direction of the IHACPA, refer to the current Corporate Plan, available at: www.ihacpa.gov.au/resources/ihacpa-work-program-and-corporate-plan-2025-26

² Refer section 5 of the *National Health Reform Act 2011* for definition of relevant Commonwealth Minister.

committees advise on matters relating to the functions of IHACPA.

These committees ensure the underlying principles applied to setting the NEP and NEC, and provision of aged care pricing and costing advice, are both clinically relevant and technically appropriate.

IHACPA is independent of the Australian Government and state and territory governments. The role and functions of IHACPA are set out in the *National Health Reform Act 2011* and the *Aged Care Act 2024*. IHACPA is a corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

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

	2025–26 Estimated actual \$'000	2026–27 Estimate \$'000
Opening balance/cash reserves at 1 July	74,160	74,610
Funds from Government		
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	-	-
Other services ^(b)		
Equity injection	-	-
Total annual appropriations	-	-
Amounts received from related entities ^(c)		
Amounts from the Portfolio Department	55,291	44,406
Amounts from other entities	-	-
Total amounts received from related entities	55,291	44,406
Total funds from Government	55,291	44,406
Funds from other sources		
Interest	2,750	2,750
Sale of goods and services	838	538
Total funds from other sources	3,588	3,288
Total net resourcing for IHACPA	133,039	122,304
	2025–26	2026–27
Average staffing level (number)	1	1

All figures are GST exclusive.

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

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

^(c) Funding provided by a Government entity that is not specified within the annual appropriation bills as a payment to the corporate entity.

1.3 Budget measures

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

Table 1.2: IHACPA 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
National Health Reform Agreement – hospital funding and Commonwealth investment in the public hospital system^(a)					
Independent Health and Aged Care Pricing Authority					
Departmental payments	1.1	-	1,000	1,030	-
Total payments		-	1,000	1,030	-

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) IHACPA is not the lead entity for this measure. As a corporate Commonwealth entity, IHACPA does not get appropriated directly. Full details of this measure are published under Table 1.2: Department of Health, Disability and Ageing 2026–2027 Budget Measures.

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 IHACPA can be found at:
www.ihacpa.gov.au/resources/ihacpa-work-program-and-corporate-plan-2025-26

The most recent Annual Performance Statements can be found at:
www.ihacpa.gov.au/ihacpa-annual-report-2024-25

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Support public hospitals and aged care services to improve efficiency in, and access to, services through the provision of independent pricing determinations and advice and designing pricing systems that promote sustainable and high-quality care.

Program contributing to Outcome 1

Program 1.1: Development of Pricing Advice and Annual Determinations

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Australian Commission on Safety and Quality in Health Care (ACSQHC)³
<p>Program 1.1: Safety and Quality in Health Care</p> <p>ACSQHC works with IHACPA through a joint working party to consider options on approaches to ensuring safety and quality in the provision of healthcare services to fulfil the relevant requirements of the National Health Reform Agreement.</p>
Australian Institute of Health and Welfare (AIHW)⁴
<p>Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community</p> <p>The 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 IHACPA to ensure an accurate and consistent approach to the classification of information about hospital activities and expenditures.</p>
Department of Health, Disability and Ageing
<p>Program 1.1: Health Research, Coordination and Access</p> <p>Program 3.2: Aged Care Services</p> <p>The Department of Health, Disability and Ageing has policy responsibility for public and private hospital services, including the Australian Government’s funding contribution for public hospital services. This includes policy responsibility for the implementation of activity-based funding under the National Health Reform Agreement (1.1). The Department of Health, Disability and Ageing has policy responsibility for ageing and aged care services, including funding for residential aged care (3.2).</p>
National Health Funding Body (NHFB)⁵
<p>Program 1.1: National Health Funding Pool Administration</p> <p>The NHFB works with IHACPA to provide transparent and efficient administration of Australian Government and state and territory government funding of the Australian public hospital system, and supports the Administrator in enabling and supporting more transparent and efficient public hospital funding and reporting.</p>

³ Refer to the ACSQHC chapter in these Portfolio Budget Statements (PB Statements) for further information on the work of this entity.

⁴ Refer to the AIHW chapter in these PB Statements for further information on the work of this entity.

⁵ Refer to the NHFB chapter in these PB Statements for further information on the work of this entity.

Other Commonwealth entities that contribute to Outcome 1 (continued)
National Health Funding Pool (the Administrator)⁶
Program 1.1: National Health Funding Pool Administration
The Administrator, with support from the NHFB, is responsible for calculating and advising the Australian Government Treasurer of the Australian Government’s contribution to the National Health Funding Pool under the National Health Reform Agreement.

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: Support public hospitals and aged care services to improve efficiency in, and access to, services through the provision of independent pricing determinations and advice and designing pricing systems that promote sustainable and high-quality care.

	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: Development of Pricing Advice and Annual Determinations					
Revenue from Government					
Amounts from related entities	55,291	44,406	44,907	43,139	43,690
Income from other sources	3,750	3,450	3,750	3,750	3,750
Expenses not requiring appropriation in the Budget year ^(a)	21,360	21,556	20,747	17,974	18,201
Operating deficit (surplus)	256	80	(207)	(285)	(366)
Total for Program 1.1	80,657	69,492	69,197	64,578	65,275
Total expenses for Outcome 1	80,657	69,492	69,197	64,578	65,275

	2025–26	2026–27
Average staffing level (number)	1	1

^(a) Expenses not requiring appropriation in the budget year are primarily comprised of staff salary and shared services received free of charge from the Department of Health, Disability and Ageing.

⁶ Refer to the NHFB 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

Outcome 1	
Support public hospitals and aged care services to improve efficiency in, and access to, services through the provision of independent pricing determinations and advice and designing pricing systems that promote sustainable and high-quality care.	
Program 1.1: Development of Pricing Advice and Annual Determinations	
IHACPA promotes improved efficiency in, and access to, public hospital and aged care services by providing independent advice to the Australian Government and state and territory governments regarding pricing of health and aged care services, and by developing and implementing robust systems to support activity-based funding or alternative funding approaches for these services.	
Key Activities	<ul style="list-style-type: none"> • Perform pricing functions <ul style="list-style-type: none"> - develop and publish the Pricing Framework for Australian Public Hospital Services following public consultation, and determine the national efficient price (NEP) and national efficient cost (NEC) for public hospital services - develop and publish the Pricing Framework for Australian Residential Aged Care Services following public consultation, and provide independent pricing advice to the relevant Commonwealth Minister for residential aged care pricing - develop and publish the Pricing Framework for Australian Support at Home Aged Care Services following public consultation, and provide independent pricing advice to relevant Commonwealth Minister on the Support at Home service list. • Refine and develop hospital classification systems and provide advice on aged care classification systems <ul style="list-style-type: none"> - refine and develop hospital classification systems and support implementation for admitted acute, subacute and non-acute, non-admitted, emergency, mental health, and teaching, training and research. • Refine and improve hospital and aged care costing <ul style="list-style-type: none"> - establish and maintain national costing standards, undertake costing studies and ensure effective collection and processing of costing information to support activity-based funding outcomes for hospitals and aged care. • Determine data requirements and collect data <ul style="list-style-type: none"> - develop and maintain standards for hospital and aged care data collections. Requirements will be outlined and published through a 3-year rolling data plan. • Investigate and make recommendations concerning cost-shifting disputes and cross-border disputes between states and territories in relation to public hospital services. • Conduct independent and transparent decision making, and engage with stakeholders.

Program 1.1: Development of Pricing Advice and Annual Determinations		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Develop the annual Pricing Framework for Australian Public Hospital Services, the annual Pricing Framework for Australian Residential Aged Care Services and the annual Pricing Framework for Australian Support at Home Aged Care Services to communicate IHACPA's pricing decisions and underpinning methodologies.	<p>Target: Publish the Pricing Framework for Australian Public Hospital Services annually by 31 December. Publish the annual Pricing Framework for Australian Residential Aged Care Services, pending agreement from the relevant Commonwealth Minister. Publish the annual Pricing Framework for Australian Support at Home Aged Care Services, pending agreement from the relevant Commonwealth Minister.</p> <p>Expected Performance Results: Published the Pricing Framework for Australian Public Hospital Services on 4 December 2025. Target: Achieved</p> <p>Published the annual Pricing Framework for Australian Residential Aged Care Services on 28 May 2025. Target: Achieved</p> <p>Publish the annual Pricing Framework for Australian Support at Home Aged Care Services, pending agreement from the relevant Commonwealth Minister. Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Develop the annual Pricing Framework for Australian Public Hospital Services, the annual Pricing Framework for Australian Residential Aged Care Services and the annual Pricing Framework for Australian Support at Home Aged Care Services to communicate IHACPA's pricing decisions and underpinning methodologies.	<p>Publish the Pricing Framework for Australian Public Hospital Services annually by 31 December. Publish the annual Pricing Framework for Australian Residential Aged Care Services, pending agreement from the relevant Commonwealth Minister. Publish the annual Pricing Framework for Australian Support at Home Aged Care Services, pending agreement from the relevant Commonwealth Minister.</p>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Development of Pricing Advice and Annual Determinations		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Develop the annual National Efficient Price (NEP) and National Efficient Cost (NEC) Determinations for public hospital services, and the annual pricing advice for aged care.	<p>Target: Publish the NEP and NEC Determinations annually by 31 March. Publish the annual Residential Aged Care Pricing Advice, pending agreement from the relevant Commonwealth Minister. Publish the annual Support at Home Pricing Advice, pending agreement from the relevant Commonwealth Minister.</p> <p>Expected Performance Results: Published the NEP and NEC Determinations on 19 March 2025. Target: Achieved</p> <p>Published the annual Residential Aged Care Pricing Advice on 12 September 2025. Target: Achieved</p> <p>Publish the annual Support at Home Pricing Advice, pending agreement from the relevant Commonwealth Minister. Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Develop the annual National Efficient Price (NEP) and National Efficient Cost (NEC) Determinations for public hospital services, and the annual pricing advice for aged care.	<p>Publish the NEP and NEC Determinations annually by 31 March. Publish the annual Residential Aged Care Pricing Advice, pending agreement from the relevant Commonwealth Minister. Publish the annual Support at Home Pricing Advice, pending agreement from the relevant Commonwealth Minister.</p>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Development of Pricing Advice and Annual Determinations		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Develop and refine the classifications, data collections and coding standards for public hospital and aged care services.	<p>Target: Continue development of the classifications for admitted patient care, emergency care, non-admitted care, subacute and non-acute care, mental health care, and teaching and training. Publish the Three Year Data Plan 2025–26 to 2027–28 by June.</p> <p>Expected Performance Results: Implement the Australian classifications used for reporting diseases (ICD-10-AM), interventions (ACHI) and Australian Coding Standards (ACS) Fourteenth Edition by July 2028. Release the Australian Refined Diagnosis Related Groups Version 13.0 by July 2028. Ongoing development of classifications for emergency care, non-admitted care, subacute and non-acute care, mental health care, and teaching and training.</p> <p>Targets: On track Published the Three Year Data Plan 2025–26 to 2027–28 on 23 June 2025.</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Develop and refine data collections and coding standards for public hospital and aged care services and develop and refine hospital classifications and, where requested by government, aged care classifications.	<p>Continue development of the classifications for admitted patient care, emergency care, non-admitted care, subacute and non-acute care, mental health care, and teaching and training.</p> <p>Publish the Three Year Data Plan 2026–27 to 2028–29 by June.</p>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Development of Pricing Advice and Annual Determinations		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Ensure effective collection and processing of costing information to support funding outcomes for public hospital and of aged care services.	<p>Target: Complete the annual National Hospital Cost Data Collection and Report by 31 March. Release the Residential Aged Care Cost Collection annual report. Release the Support at Home Aged Care Cost Data annual report.</p> <p>Expected Performance Results: Completed the annual National Hospital Cost Data Collection in November 2025. Cost Report due to be published in June 2026. Residential Aged Care Cost Collection annual report to be sent to ministers in March 2026. Support at Home Aged Care Cost Data annual report sent to ministers in November 2025.</p> <p>Targets: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Ensure effective collection and processing of costing information to support funding outcomes for public hospital and of aged care services.	Complete the annual National Hospital Cost Data Collection and Report by 31 March. Release the Residential Aged Care Cost Collection annual report. Release the Support at Home Aged Care Cost Data annual report.
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 IHACPA.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental resources

Comprehensive Income Statement

The operational functions of IHACPA were transferred to the Department of Health, Disability and Ageing (the Department) on 1 July 2016, with the Board, Chief Executive Officer (CEO) and functions retained.

Under a memorandum of understanding (MOU) arrangement executed in June 2016, the Department's staff are seconded to IHACPA under direct control of IHACPA's CEO to support its functions. The cost of these services are provided to IHACPA as resources free of charge.

In the 2026–27 financial year, IHACPA's total budget expenditure estimate is \$69.5 million. IHACPA is funded through both payments from the Department and funds from own source income. Own source income includes sales of intellectual property relating to the Australian Refined Diagnosis Related Groups (AR-DRG) classification systems.

Balance Sheet

IHACPA's net assets are expected to remain stable over the forward estimates.

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	21,613	21,784	20,950	18,152	18,354
Supplier expenses	57,097	45,777	46,336	44,537	45,055
Depreciation and amortisation	1,811	1,811	1,811	1,811	1,811
Interest on RoU	136	120	100	78	55
Net losses from sale of assets	-	-	-	-	-
Total expenses	80,657	69,492	69,197	64,578	65,275
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services ^(a)	56,291	45,106	45,907	44,139	44,690
Interest	2,750	2,750	2,750	2,750	2,750
Total revenue	59,041	47,856	48,657	46,889	47,440
Gains					
Other ^(b)	21,360	21,556	20,747	17,974	18,201
Gains from sale of assets	-	-	-	-	-
Total gains	21,360	21,556	20,747	17,974	18,201
Total own-source income	80,401	69,412	69,404	64,863	65,641
Net cost of (contribution by) services	256	80	(207)	(285)	(366)
Revenue from Government	-	-	-	-	-
Surplus (deficit)	(256)	(80)	207	285	366
Surplus (deficit) attributable to the Australian Government	(256)	(80)	207	285	366
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(256)	(80)	207	285	366

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	(256)	(80)	207	285	366
plus depreciation and amortisation expenses for RoU	1,280	1,280	1,280	1,280	1,280
less lease principal repayments	(1,024)	(1,200)	(1,487)	(1,565)	(1,646)
Total comprehensive income (loss) attributable to the agency	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

- ^(a) Payments from Department of Health, Disability and Ageing and funds from own sources.
- ^(b) Primarily comprised of staff salary and shared services received free of charge from Department of Health, Disability and Ageing.

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	74,610	74,965	74,965	75,438	75,438
Receivables	1,240	1,402	1,564	1,782	1,782
Total financial assets	75,850	76,367	76,529	77,220	77,220
Non-financial assets					
Land and buildings	9,036	7,489	5,942	4,395	2,848
Property, plant and equipment	-	-	-	-	-
Intangibles	1,580	1,316	1,052	788	524
Prepayments	817	817	817	817	817
Total non-financial assets	11,433	9,622	7,811	6,000	4,189
Total assets	87,283	85,989	84,340	83,220	81,409
LIABILITIES					
Payables					
Suppliers	2,461	2,447	2,078	2,238	1,707
Employees	17	17	17	17	17
Other payables	-	-	-	-	-
Total payables	2,478	2,464	2,095	2,255	1,724
Interest bearing liabilities					
Leases	8,821	7,621	6,134	4,569	2,923
Total interest bearing liabilities	8,821	7,621	6,134	4,569	2,923
Provisions					
Employees	200	200	200	200	200
Total provisions	200	200	200	200	200
Total liabilities	11,499	10,285	8,429	7,024	4,847
Net Assets	75,784	75,704	75,911	76,196	76,562
EQUITY					
Contributed equity	400	400	400	400	400
Reserves	221	221	221	221	221
Retained surpluses or (accumulated deficits)	75,163	75,083	75,290	75,575	75,941
Total equity	75,784	75,704	75,911	76,196	76,562

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	75,163	221	400	75,784
Surplus (deficit) for the period	(80)	-	-	(80)
Appropriation (equity injection)	-	-	-	-
Estimated closing balance as at 30 June 2027	75,083	221	400	75,704

Prepared on Australian Accounting Standards basis.

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					
Amounts from the Portfolio Department	55,291	44,406	44,907	43,139	43,690
Goods and services	898	598	898	842	1,060
Interest	2,750	2,750	2,750	2,750	2,750
Net GST received	4,837	3,769	3,840	3,727	3,823
Total cash received	63,776	51,523	52,395	50,458	51,323
Cash used					
Employees	1,166	1,246	1,271	1,296	1,321
Suppliers	61,000	48,602	49,537	47,046	48,301
Interest payments on lease liability	136	120	100	78	55
Total cash used	62,302	49,968	50,908	48,420	49,677
Net cash from (or used by) operating activities	1,474	1,555	1,487	2,038	1,646
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from (or used by) investing activities	-	-	-	-	-
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Lease principal repayments	1,024	1,200	1,487	1,565	1,646
Total cash used	1,024	1,200	1,487	1,565	1,646
Net cash from (or used by) financing activities	(1,024)	(1,200)	(1,487)	(1,565)	(1,646)
Net increase (or decrease) in cash held	450	355	-	473	-
Cash and cash equivalents at the beginning of the reporting period	74,160	74,610	74,965	74,965	75,438
Cash and cash equivalents at the end of the reporting period	74,610	74,965	74,965	75,438	75,438

Prepared on Australian Accounting Standards basis.

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

This section is not applicable to IHACPA.

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	2,051	-	2,679	4,730
Gross book value - RoU	12,800	-	-	12,800
Accumulated depreciation/amortisation and impairment	(267)	-	(1,099)	(1,366)
Accumulated depreciation/amortisation and impairment - RoU	(5,548)	-	-	(5,548)
Opening net book balance	9,036	-	1,580	10,616
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	-	-	-
By purchase - internal resources	-	-	-	-
By purchase - RoU	-	-	-	-
Total additions	-	-	-	-
Other movements				
Depreciation/amortisation expense	(267)	-	(264)	(531)
Depreciation/amortisation expense - RoU	(1,280)	-	-	(1,280)
Total other movements	(1,547)	-	(264)	(1,811)
As at 30 June 2027				
Gross book value	2,051	-	2,679	4,730
Gross book value - RoU	12,800	-	-	12,800
Accumulated depreciation/amortisation and impairment	(534)	-	(1,363)	(1,897)
Accumulated depreciation/amortisation and impairment - RoU	(6,828)	-	-	(6,828)
Closing net book balance	7,489	-	1,316	8,805

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

National Blood Authority

Entity resources and planned performance

National Blood Authority

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National Blood Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

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

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

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

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

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

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

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

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

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

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

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

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

All figures are GST exclusive.

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

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

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

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

^(e) For further information on special appropriations and special accounts, please refer to *Budget Paper No. 4 - Agency Resourcing*. Also see Table 2.1 within this chapter for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

^(f) Appropriation receipts from the Department of Health, Disability and Ageing.

^(g) Appropriation receipts included above.

1.3 Budget measures

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

Table 1.2: NBA 2026–27 Budget measures

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

This section is not applicable to the NBA.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent Corporate Plan for the NBA can be found at:
www.blood.gov.au/about-NBA

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

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

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

Program contributing to Outcome 1

Program 1.1: National Blood Agreement Management

Linked Programs

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

³ Refer to the ACSQHC chapter in these Portfolio Budget Statements for further information on the work of this entity.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Access to a secure supply of safe and affordable blood products, including through national supply arrangements and coordination of best practice standards within agreed funding policies under the national blood arrangements.

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Program 1.1: National Blood Agreement Management					
Administered expenses					
Ordinary annual services ^(a) to National Blood Authority Account	10,171 (10,171)	13,443 (13,443)	14,443 (14,443)	14,443 (14,443)	14,443 (14,443)
to National Managed Fund (Blood and Blood Products) Special Account	-	-	-	-	-
Special accounts					
National Blood Authority Account	2,124,789	2,451,468	2,679,109	2,926,310	2,926,310
National Managed Fund (Blood and Blood Products) Special Account	-	-	-	-	-
Departmental expenses					
Departmental appropriation ^(b) to National Blood Authority Account	9,255 (9,649)	10,495 (10,900)	9,627 (10,042)	9,677 (10,101)	9,879 (10,320)
Special accounts					
National Blood Authority Account	15,086	16,441	15,656	15,761	16,064
Expenses not requiring appropriation in the Budget year ^(c)	1,442	478	803	803	803
Operating deficit (surplus)	-	-	-	-	-
Total for Program 1.1	2,140,923	2,467,982	2,695,153	2,942,450	2,942,736
Total expenses for Outcome 1	2,140,923	2,467,982	2,695,153	2,942,450	2,942,736
	2025–26	2026–27			
Average staffing level (number)	75	75			

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

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

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

Performance measures for Outcome 1

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

Table 2.1.2: Performance measures for Outcome 1

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

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

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

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

Program 1.1: National Blood Agreement Management		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	National performance reporting and benchmarking across the Australian blood sector.	<p>Target: Publish performance reporting and benchmarking information on the NBA website for the blood sector community.⁶</p> <p>Expected Performance Result: The NBA expects to meet the target by 30 June.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	National performance reporting and benchmarking across the Australian blood sector.	Publish performance reporting and benchmarking information on the NBA website for the blood sector community. ⁷
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

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

⁵ Ibid.

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

⁷ Ibid.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026–27 Budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

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

Table 3.1.1: Estimates of Special Account Cash Flows and Balances

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

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

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

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement

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

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

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

Balance Sheet

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

Administered Resources

Schedule of Budgeted Income and Expenses Administered on Behalf of Government

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

Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government

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

3.2 Budgeted financial statements tables

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES					
Employee benefits	10,555	10,811	11,205	11,334	11,334
Supplier expenses	3,278	4,326	3,255	3,222	3,508
Depreciation and amortization	2,276	1,350	1,557	1,557	1,557
Interest on RoU	25	27	27	27	27
Total expenses	16,134	16,514	16,044	16,140	16,426
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	450	450	450	450	450
Other revenue	5,437	5,541	5,614	5,660	5,744
Total revenue	5,887	5,991	6,064	6,110	6,194
Gains					
Other	154	154	154	154	154
Total gains	154	154	154	154	154
Total own-source income	6,041	6,145	6,218	6,264	6,348
Net cost of (contribution by) services	10,093	10,369	9,826	9,876	10,078
Revenue from Government	8,805	10,045	9,177	9,227	9,429
Surplus (deficit)	(1,288)	(324)	(649)	(649)	(649)
Surplus (deficit) attributable to the Australian Government	(1,288)	(324)	(649)	(649)	(649)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	(1,288)	(324)	(649)	(649)	(649)

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

Note: Impact of net cash appropriation arrangements

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Total comprehensive income (loss) attributable to the Australian Government	(1,288)	(324)	(649)	(649)	(649)
plus: non-appropriated expenses depreciation/amortisation expenses	1,575	649	649	649	649
plus: depreciation/amortisation expenses for RoU assets	701	701	908	908	908
less: lease principal repayments	(988)	(1,026)	(908)	(908)	(908)
Total comprehensive income (loss) attributable to the agency	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,786	6,786	6,786	6,786	6,786
Receivables	574	574	574	574	574
Total financial assets	7,360	7,360	7,360	7,360	7,360
Non-financial assets					
Land and buildings	2,441	1,361	3,022	1,735	448
Property, plant and equipment	819	954	1,099	1,253	1,424
Intangibles	-	-	-	-	-
Other	174	174	174	174	174
Total non-financial assets	3,434	2,489	4,295	3,162	2,046
Total assets	10,794	9,849	11,655	10,522	9,406
LIABILITIES					
Payables					
Suppliers	198	198	198	198	198
Other payables	787	787	787	787	787
Total payables	985	985	985	985	985
Interest bearing liabilities					
Leases	1,198	172	2,212	1,304	396
Total interest bearing liabilities	1,198	172	2,212	1,304	396
Provisions					
Employees	3,431	3,431	3,431	3,431	3,431
Other provisions	-	-	-	-	-
Total provisions	3,431	3,431	3,431	3,431	3,431
Total liabilities	5,614	4,588	6,628	5,720	4,812
Net Assets	5,180	5,261	5,027	4,802	4,594
EQUITY					
Contributed equity	9,688	10,093	10,508	10,932	11,373
Reserves	166	166	166	166	166
Retained surpluses or (accumulated deficits)	(4,674)	(4,998)	(5,647)	(6,296)	(6,945)
Total equity	5,180	5,261	5,027	4,802	4,594

Prepared on Australian Accounting Standards basis.

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

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	(4,674)	166	9,688	5,180
Surplus (deficit) for the period	(324)	-	-	(324)
Appropriation (equity injection)	-	-	-	-
Capital budget - Bill 1 (DCB)	-	-	405	405
Estimated closing balance as at 30 June 2027	(4,998)	166	10,093	5,261

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	8,805	10,045	9,177	9,227	9,429
Good and services	450	450	450	450	450
Other cash received	5,437	5,541	5,614	5,660	5,744
GST received	312	317	310	307	335
Total cash received	15,004	16,353	15,551	15,644	15,958
Cash used					
Employees	10,555	10,811	11,205	11,334	11,334
Suppliers	3,124	4,172	3,101	3,068	3,354
Interest payments on lease liability	25	27	27	27	27
GST Payments to Suppliers	312	317	310	307	335
Total cash used	14,016	15,327	14,643	14,736	15,050
Net cash from (or used by) operating activities	988	1,026	908	908	908
INVESTING ACTIVITIES					
Cash received					
Other cash received	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	394	405	415	424	441
Total cash used	394	405	415	424	441
Net cash from (or used by) investing activities	(394)	(405)	(415)	(424)	(441)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	394	405	415	424	441
Total cash received	394	405	415	424	441
Cash used					
Lease principal repayments	988	1,026	908	908	908
Total cash used	988	1,026	908	908	908
Net cash from (or used by) financing activities	(594)	(621)	(493)	(484)	(467)
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	6,786	6,786	6,786	6,786	6,786
Cash and cash equivalents at the end of the reporting period	6,786	6,786	6,786	6,786	6,786

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	394	405	415	424	441
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	394	405	415	424	441
Total new capital appropriations represented by:					
Purchase of non-financial assets	394	405	415	424	441
Total items	394	405	415	424	441
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded by capital appropriation - DCB ^(a)	394	405	415	424	441
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	394	405	415	424	441
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	394	405	415	424	441
Total cash used to acquire assets	394	405	415	424	441

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

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

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

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	2,118,838	2,444,501	2,671,346	2,918,749	2,919,216
Grants	-	540	811	509	42
Employee benefits	4,133	4,245	4,334	4,434	4,434
Depreciation and amortization	1,818	2,182	2,618	2,618	2,618
Total expenses administered on behalf of Government	2,124,789	2,451,468	2,679,109	2,926,310	2,926,310
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Sales of goods and services	2,044,553	2,437,487	2,664,114	2,911,302	2,911,302
Interest	6,594	7,019	7,019	7,019	7,019
Other non-tax revenue	523	538	552	565	565
Total non-taxation revenue	2,051,670	2,445,044	2,671,685	2,918,886	2,918,886
Total revenues administered on behalf of Government	2,051,670	2,445,044	2,671,685	2,918,886	2,918,886
Total income administered on behalf of Government	2,051,670	2,445,044	2,671,685	2,918,886	2,918,886

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	247,352	247,352	247,352	247,352	247,352
Receivables	31,482	31,482	31,482	31,482	31,482
Investments	158,967	165,986	173,005	180,024	187,043
Total financial assets	437,801	444,820	451,839	458,858	465,877
Non-financial assets					
Property, plant and equipment	77	77	77	77	77
Intangibles	1,570	1,570	1,570	1,570	1,570
Inventories	147,589	147,589	147,589	147,589	147,589
Other	95,184	95,184	95,184	95,184	95,184
Total non-financial assets	244,420	244,420	244,420	244,420	244,420
Total assets administered on behalf of Government	682,221	689,240	696,259	703,278	710,297
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	74,401	74,401	74,401	74,401	74,401
Other	153,627	153,627	153,627	153,627	153,627
Total payables	228,028	228,028	228,028	228,028	228,028
Total liabilities administered on behalf of Government	228,028	228,028	228,028	228,028	228,028

Prepared on Australian Accounting Standards basis.

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other non-tax contributions	523	538	552	565	565
Sale of goods and services	2,044,553	2,437,487	2,664,114	2,911,302	2,911,302
Interest	6,594	7,019	7,019	7,019	7,019
Net GST received	220,523	238,165	257,218	277,796	290,481
Total cash received	2,272,193	2,683,209	2,928,903	3,196,682	3,209,367
Cash used					
Suppliers	2,118,838	2,444,501	2,671,346	2,918,749	2,919,216
Grant Payments	-	540	811	509	42
Employees	4,133	4,245	4,334	4,434	4,434
Net GST paid	220,523	238,165	257,218	277,796	290,481
Total cash used	2,343,494	2,687,451	2,933,709	3,201,488	3,214,173
Net cash from (or used by) operating activities	(71,301)	(4,242)	(4,806)	(4,806)	(4,806)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of investments	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of investments	6,594	7,019	7,019	7,019	7,019
Purchase of non-financial assets	1,818	2,182	2,618	2,618	2,618
Total cash used	8,412	9,201	9,637	9,637	9,637
Net cash from (or used by) investing activities	(8,412)	(9,201)	(9,637)	(9,637)	(9,637)
Net increase (or decrease) in cash held	(79,713)	(13,443)	(14,443)	(14,443)	(14,443)
Cash at beginning of reporting period	316,894	247,352	247,352	247,352	247,352
Cash from the OPA for:					
- appropriations	10,171	13,443	14,443	14,443	14,443
- GST appropriations	220,523	238,165	257,218	277,796	290,481
Cash to the OPA for:					
- GST appropriations	(220,523)	(238,165)	(257,218)	(277,796)	(290,481)
Cash at end of reporting period	247,352	247,352	247,352	247,352	247,352

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

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

This section is not applicable to the NBA.

Table 3.11: Statement of administered asset movements (Budget year 2026–27)

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	-	668	16,112	16,780
Gross book value - RoU	-	-	-	-
Accumulated depreciation/ amortisation and impairment	-	-	-	-
Accumulated depreciation/amortisation and impairment - RoU	-	(591)	(14,542)	(15,133)
Opening net book balance	-	77	1,570	1,647
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity	-	76	2,106	2,182
Total additions	-	76	2,106	2,182
Other movements				
Depreciation/amortisation expense	-	(76)	(2,106)	(2,182)
Depreciation/amortisation expense - RoU	-	-	-	-
Total other movements	-	(76)	(2,106)	(2,182)
As at 30 June 2026				
Gross book value	-	744	18,218	18,962
Gross book value - RoU	-	-	-	-
Accumulated depreciation/ amortisation and impairment	-	(76)	(2,106)	(2,182)
Accumulated depreciation/amortisation and impairment - RoU	-	(591)	(14,542)	(15,133)
Closing net book balance	-	77	1,570	1,647

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

National Disability Insurance Agency

Entity resources and planned performance

National Disability Insurance Agency

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National Disability Insurance Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Disability Insurance Agency (NDIA) delivers the NDIS, which supports individuals with a significant and permanent disability (participants) to be more independent and engage socially and economically by providing reasonable and necessary disability related supports.

The NDIA will monitor its performance against its key activities, as it delivers a financially sustainable NDIS which delivers better outcomes for Australians with permanent and significant disability within a broader ecosystem of supports.

NDIA will continue to cooperate with Commonwealth, State and Territory, and local governments to achieve its purposes and deliver shared government priorities.

Further detail on the NDIA's purposes, operating context, and governance updates will be outlined in its upcoming Corporate Plan.

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: NDIA 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	2,528,959	3,101,490
Annual appropriations		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	2,390,498	2,251,057
Annual appropriations - other services ^(b)		
Equity injection	4,709	-
Total departmental annual appropriations	2,395,207	2,251,057
Amounts received from related entities ^(c)		
Amounts from portfolio department	38,216,437	40,095,310
Total amounts received from related entities	38,216,437	40,095,310
Total funds from Government	40,611,644	42,346,367
Funds from other services		
Contributions from state and territory governments ^(d)	12,096,411	13,080,003
Resources received free of charge ^(e)	989,986	528,500
Interest	469,695	467,252
Other ^(f)	30,000	30,000
Total funds from other services	13,586,092	14,105,755
Total resourcing for NDIA	56,726,695	59,553,612
	2025–26	2026–27
Average staffing level (number)	10,509	9,840

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

Third party payments from and on behalf of other entities		
	2025–26 Estimated actual \$'000	2026–27 Estimate \$'000
Payments made to other entities for the provision of services		
Comcare	15,574	18,323
Department of Finance	21,379	23,364
Department of Health, Disability and Ageing Services Australia	271,160	257,522
	39,160	23,877

All figures are GST exclusive.

- (a) Appropriation Bill (No. 1) 2026–2027.
- (b) Appropriation Bill (No. 2) 2026–2027.
- (c) Commonwealth cash contribution for Program 1.1 - Reasonable and Necessary Supports for Participants.
- (d) Cash contributions from state and territory governments.
- (e) Services provided in-kind to participants on behalf of the Australian Government and/or state and territory governments.
- (f) Other non-taxation revenue.

1.3 Budget measures

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

Table 1.2: NDIA 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
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses - one year extension ^(a)					
National Disability Insurance Agency					
Departmental payments 1.2	-	-	-	-	(153,425)
Total payments	-	-	-	-	(153,425)
Securing the National Disability Insurance Scheme for Future Generations ^{(a) (b)}					
National Disability Insurance Agency					
Departmental payments 1.1	-	(1,748,342)	(7,172,283)	(11,741,645)	(16,473,295)
Departmental payments 1.2	-	615,291	(80,919)	(6,431)	(6,170)
Total payments	-	(1,133,051)	(7,253,202)	(11,748,076)	(16,479,465)

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

^(a) NDIA is not the lead entity for this measure. NDIA impacts only are shown in this table.

^(b) Part of the funding for this measure has already been provided for by the Government.

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 NDIA can be found at:
www.ndis.gov.au/publications/corporate-plan

The most recent Annual Performance Statements can be found at:
www.ndis.gov.au/publications/annual-report

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Improve the independence, and the social and economic participation of eligible people with disability through the management of a financially sustainable National Disability Insurance Scheme with proper, efficient and effective use of resources.

Programs contributing to Outcome 1

Program 1.1: Reasonable and Necessary Supports for Participants

Program 1.2: National Disability Insurance Agency and General Supports

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
<p>Department of Social Services</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.4 – Financial Support for People with Disability • Program 1.5 – Financial Support for Carers • Program 1.8 – Disability Employment Services
<p>Contribution to Outcome 1 made by linked programs</p> <p>DSS contributes to improving the wellbeing and social and economic participation of people with disability, their families and carers by administering <i>employment</i> programs such as <i>Inclusive Employment Australia</i>, and through social security payments such as the Disability Support Pension and Carer Payment.</p> <p>DSS is also working to improve coordination and delivery of early childhood policies, programs and supports across government through the implementation of the Early Years Strategy 2024–2034 (the Strategy) in collaboration with the NDIA and other relevant agencies. Launched on 7 May 2024, the Strategy aims to deliver better education, development and wellbeing outcomes for children aged 0-5 years and their families. The Strategy will be delivered through 3 action plans over the next 10 years. The First Action Plan 2024–2027 was released on 20 December 2024, alongside an Outcomes Framework which sets out how the Government will measure progress against the Strategy’s outcomes and vision over its 10-year life (1.3).</p> <p>The Australian Government, state and territory governments, Aboriginal and Torres Strait Islander representatives and the non-government sector are working together through Safe and Supported: the National Framework for Protecting Australia’s Children 2021–2031 (Safe and Supported) towards the shared goal of making significant and sustained progress in reducing the rate of child abuse and neglect and its intergenerational impacts. Safe and Supported sets out a 10-year strategy to improve the lives of children, young people and families experiencing disadvantage or who are vulnerable to abuse and neglect. It will drive change through collective effort across governments and sectors that impact the safety and wellbeing of children and young people.</p> <p>Safe and Supported is for all Australian children, young people and families, with a targeted focus on groups that are experiencing disadvantage or who are vulnerable to abuse and neglect. Achieving safety and wellbeing outcomes for children and families will help Safe and Supported achieve its goal.</p> <p>The first two Action Plans under Safe and Supported – Safe and Supported: First Action Plan 2023–2026 and Safe and Supported: Aboriginal and Torres Strait Islander First Action Plan 2023–2026, were launched on 31 January 2023.</p> <p>Under Action 7 of the Safe and Supported First Action Plan, DSS is working with the NDIA, states and territories, First Nations leaders and the non-government sector to ensure effective and timely responses for parents and carers living with disability and children and young people with disability and/or developmental concerns at risk of entering the child protection system, in out-of-home care, or transitioning to adulthood from out-of-home care.</p>

Other Commonwealth entities that contribute to Outcome 1 (continued)
Department of Health, Disability and Ageing
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.2 – Mental Health and Suicide Prevention • Program 2.2 – Hearing Services • Program 3.2 – Aged Care Services • Program 4.2 – National Disability Insurance Scheme
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Health, Disability and Ageing contributes to improving the wellbeing and social and economic participation of people with disability, their families and carers including through the provision of relevant supports to people with disability and NDIS participants.</p>
Services Australia
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Strategy and Corporate Enabling • Program 1.2 – Customer Service Delivery • Program 1.3 – Technology and Transformation
<p>Contribution to Outcome 1 made by linked programs</p> <p>Services Australia contributes to improving the wellbeing and social and economic participation of people with disability, their families and carers by supporting the NDIA with the delivery of shared services arrangements, provision of specialised resources, and the provision of payments on NDIA’s behalf.</p>
NDIS Quality and Safeguards Commission
<p>Programs</p> <ul style="list-style-type: none"> • 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
<p>Contribution to Outcome 1 made by linked programs</p> <p>The NDIS Quality and Safeguards Commission contributes to improving the wellbeing and social and economic participation of people with disability, their families and their carers by: regulating NDIS providers; developing a nationally consistent approach to delivering quality and safeguards for people with disability receiving supports; registering providers who provide supports under the NDIS; managing complaints; receiving and acting on reportable incidents; providing leadership in behaviour support; and providing education and training for providers, workers and auditors.</p>
Australian Transaction Reports and Analysis Centre
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – AUSTRACs
<p>Contribution to Outcome 1 made by linked programs</p> <p>AUSTRAC collaborates with law enforcement, national security, revenue and other government entities to protect the Australian financial system from criminal abuse through actionable financial intelligence. AUSTRAC's role in the NDIA program is primarily through involvement in the Fraud Fusion Taskforce. AUSTRAC contributes by providing financial intelligence concerning NDIS providers who may be engaging in fraudulent behaviour.</p>

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 the independence, and the social and economic participation of eligible people with disability through the management of a financially sustainable National Disability Insurance Scheme with proper, efficient and effective use of resources.

	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: Reasonable and necessary support for participants					
Revenue from Government					
Payment from related entities	38,216,437	40,095,310	39,636,237	39,986,798	40,353,135
Contributions from state and territory governments	12,096,411	13,080,003	14,151,446	14,286,797	14,428,104
Expenses not requiring appropriation in the Budget year ^(a)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Revenues from other independent sources ^(b)	989,986	528,500	-	-	-
Revenue - other ^(c)	30,000	30,000	30,000	30,000	30,000
Total for Program 1.1	51,302,834	53,703,813	53,787,683	54,273,595	54,781,239
Program 1.2: National Disability Insurance Agency and General Supports					
Revenue from Government					
Ordinary annual services	2,390,498	2,251,057	1,470,999	1,503,700	1,603,360
Expenses not requiring appropriation in the Budget year ^(a)	436	48,786	13,593	(7,307)	5,351
Revenue - other ^(c)	469,695	467,252	125,470	131,593	138,881
Total for Program 1.2	2,860,629	2,767,095	1,610,062	1,627,986	1,747,592

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services	2,390,498	2,251,057	1,470,999	1,503,700	1,603,360
Payment from related entities	38,216,437	40,095,310	39,636,237	39,986,798	40,353,135
Contributions from state and territory governments	12,096,411	13,080,003	14,151,446	14,286,797	14,428,104
Expenses not requiring appropriation in the Budget year ^(a)	(29,564)	18,786	(16,407)	(37,307)	(24,649)
Revenues from other independent sources ^(b)	989,986	528,500	-	-	-
Revenue - other ^(c)	499,695	497,252	155,470	161,593	168,881
Total for Outcome 1	54,163,463	56,470,908	55,397,745	55,901,581	56,528,831

	2025–26	2026–27
Average staffing level (number)	10,509	9,840

^(a) 'Expenses not requiring appropriation in the budget year' includes AASB 16 Lease accounting treatment, 2026-27 operating surplus/deficit.

^(b) 'Revenue from other independent sources' relates to services provided in-kind to participants on behalf of state and territory governments.

^(c) 'Revenue - other' includes interest received and other non-taxation revenue.

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

Outcome 1: Improve the independence, and the social and economic participation of eligible people with disability through the management of a financially sustainable National Disability Insurance Scheme with proper, efficient and effective use of resources.		
Program 1.1: Reasonable and Necessary Supports for Participants The objective of this program is to provide funding for reasonable and necessary supports, including early intervention supports, to eligible people with disability ensuring participants have flexibility, choice and control to pursue their goals for improved independence and social and economic participation.		
Key Activity	Improve participant experience and outcomes with a financially sustainable Scheme.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Participant social and community engagement rate.	Target: 43%. Expected performance result: At risk Barriers exist to realising this target, including: participants may have difficulty fully accessing transport and care workers, as well as confusion among some participants on how supports can be used. The NDIA continues to promote engagement by working with participants, partners and providers through education and collaboration.
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Annualised growth rate of the NDIS.	Annual growth rate in projected scheme expenses as reported in the latest Annual Financial Sustainability Report (AFSR).
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		

Program 1.2: National Disability Insurance Agency and General Supports		
The objective of this program is to fulfill the functions of the NDIA delivering a financially sustainable NDIS to Australians in line with the NDIS Act.		
Key Activity	Develop a high-performing NDIA for participants.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Resolution on first call to National Contact Centre.	80% Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Resolution on first call to National Contact Centre.	80%
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.2: National Disability Insurance Agency and General Supports		
Key Activity	Facilitate NDIS markets to deliver accessible and innovative supports to people with disability.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	NDIS pricing arrangements and price limits.	Target: Release of the NDIS pricing arrangements and price limits. Expected performance result: The NDIA has achieved this performance measure for 2025–26 through the release of updates to the Pricing Arrangements and Pricing Limits (PAPL) on 14 October 2025. Target: Achieved
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	NDIS pricing arrangements and price limits.	Release of the NDIS pricing arrangements and price limits.
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 NDIA.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Income and expenses

The NDIA receives revenues from both the Commonwealth and state and territory governments for the provision of reasonable and necessary supports for participants. The revenue is represented in the income statement as sale of goods and rendering of services revenue, and other gains. This amount increases from \$53.7 billion in 2026–27 to \$54.8 billion by 2029–30.

Some NDIS services are provided to participants by state and territory governments on an in-kind basis. These are reflected in the income statement as other gains. This revenue reduces from \$990.0 million in 2025–26 to \$528.5 million in 2026–27. From 2027–28, these in-kind arrangements are expected to cease, and participants will instead obtain these services using their approved NDIS plan funding.

The NDIA's operating costs in 2026–27, of \$2.8 billion, will be funded through a combination of revenue from Government of \$2.3 billion and interest revenue of \$0.5 billion.

Balance Sheet

The NDIA is budgeting for a net asset position of \$2.4 billion at 30 June 2027.

Total assets as at 30 June 2027 are estimated to be \$6.3 billion, comprising \$6.0 billion in financial assets and \$0.3 billion in non-financial assets.

Total liabilities as at 30 June 2027 are estimated to be \$3.9 billion, comprising \$2.8 billion in participant plan and other provisions, \$0.7 billion in payable, \$0.2 billion in leases and \$0.2 billion in employee provisions.

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	1,105,495	1,232,393	615,839	632,616	657,215
Supplier expenses	1,684,563	1,461,885	918,362	917,280	1,009,997
Depreciation and amortisation	67,960	70,126	73,092	75,238	77,443
Participant Plan Expenses	51,302,834	53,703,813	53,787,683	54,273,595	54,781,239
Interest on RoU	2,611	2,691	2,769	2,852	2,937
Total expenses	54,163,463	56,470,908	55,397,745	55,901,581	56,528,831
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	50,312,848	53,175,313	53,787,683	54,273,595	54,781,239
Interest	469,695	467,252	125,470	131,593	138,881
Other revenue	30,000	30,000	30,000	30,000	30,000
Total revenue	50,812,543	53,672,565	53,943,153	54,435,188	54,950,120
Gains					
Other	989,986	528,500	-	-	-
Total gains	989,986	528,500	-	-	-
Total own-source income	51,802,529	54,201,065	53,943,153	54,435,188	54,950,120
Net cost of (contribution by) services	2,360,934	2,269,843	1,454,592	1,466,393	1,578,711
Revenue from Government	2,390,498	2,251,057	1,470,999	1,503,700	1,603,360
Surplus (Deficit)	29,564	(18,786)	16,407	37,307	24,649
Surplus (Deficit) attributable to the Australian Government	29,564	(18,786)	16,407	37,307	24,649
Total comprehensive income (loss) attributable to the Australian Government	29,564	(18,786)	16,407	37,307	24,649

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Total comprehensive income (loss) attributable to the Australian Government	29,564	(18,786)	16,407	37,307	24,649
plus: depreciation/amortisation expenses for RoU assets	49,968	51,444	52,965	54,533	56,144
less: lease principal repayments ^(a)	(45,213)	(46,546)	(47,920)	(49,336)	(50,793)
Total comprehensive income (loss) attributable to the agency	34,319	(13,888)	21,452	42,504	30,000

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

^(a) 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
ASSETS					
Financial assets					
Cash and cash equivalents - cash on hand	3,101,490	3,069,951	6,218,101	6,581,586	6,954,709
Cash and cash equivalents - term deposit	2,800,000	2,800,000	-	-	-
Receivables	73,883	74,012	73,688	74,019	74,396
Other financial assets	27,093	45,649	46,544	47,402	48,306
Total financial assets	6,002,466	5,989,612	6,338,333	6,703,007	7,077,411
Non-financial assets					
Land and buildings	266,031	266,506	261,293	275,916	280,592
Property, plant and equipment	19,026	21,815	24,218	27,170	27,116
Other	36,233	36,233	36,233	36,233	36,233
Total non-financial assets	321,290	324,554	321,744	339,319	343,941
Total assets	6,323,756	6,314,166	6,660,077	7,042,326	7,421,352
LIABILITIES					
Payables					
Suppliers	556,516	558,024	554,218	554,798	559,218
Other payables	305,311	163,070	94,080	90,681	88,204
Total payables	861,827	721,094	648,298	645,479	647,422
Interest bearing liabilities					
Leases	157,600	164,833	172,284	179,957	187,859
Total interest bearing liabilities	157,600	164,833	172,284	179,957	187,859
Unearned revenue					
Unearned revenue	329,995	-	-	-	-
Total unearned revenue	329,995	-	-	-	-
Provisions					
Employees	195,091	196,553	192,874	195,693	199,973
Other provisions	13,479	13,479	13,479	13,479	13,479
Participants Plan Provision	2,331,391	2,802,620	3,201,148	3,538,417	3,878,669
Total provisions	2,539,961	3,012,652	3,407,501	3,747,589	4,092,121
Total liabilities	3,889,383	3,898,579	4,228,083	4,573,025	4,927,402
Net assets	2,434,373	2,415,587	2,431,994	2,469,301	2,493,950
EQUITY*					
Contributed equity	210,441	210,441	210,441	210,441	210,441
Reserves	57,399	57,399	57,399	57,399	57,399
Retained surpluses or (accumulated deficits)	2,166,533	2,147,747	2,164,154	2,201,461	2,226,110
Total equity	2,434,373	2,415,587	2,431,994	2,469,301	2,493,950

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
Opening balance as at 1 July 2026				
Balance carried forward from previous period	2,166,533	57,399	210,441	2,434,373
Surplus (deficit) for the period	(18,786)	-	-	(18,786)
Estimated closing balance as at 30 June 2027	2,147,747	57,399	210,441	2,415,587

Prepared on Australian Accounting Standards basis.

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	2,390,498	2,251,057	1,470,999	1,503,700	1,603,360
Sales of goods and rendering of services	50,188,059	52,845,318	53,787,683	54,273,595	54,781,239
Interest	477,323	448,696	124,575	130,735	137,977
Net GST received	102,313	104,632	106,278	107,646	105,526
Other	30,000	30,000	30,000	30,000	30,000
Total cash received	53,188,193	55,679,703	55,519,535	56,045,676	56,658,102
Cash used					
Employees	1,104,587	1,230,773	619,916	629,492	652,472
Suppliers	1,683,777	1,460,377	922,168	916,700	1,005,577
Net GST paid	102,387	104,761	105,954	107,977	105,903
Interest payments on lease liability	2,611	2,691	2,769	2,852	2,937
Participant Plan Expenses	50,509,414	52,846,483	53,457,747	53,940,030	54,443,927
Total cash used	53,402,776	55,645,085	55,108,554	55,597,051	56,210,816
Net cash from (or used by) operating activities	(214,583)	34,618	410,981	448,625	447,286
INVESTING ACTIVITIES					
Cash received					
Proceeds from sale of investments	900,000	-	2,800,000	-	-
Total cash received	900,000	-	2,800,000	-	-
Cash used					
Purchase of property, plant and equipment	72,382	19,611	14,911	35,804	23,370
Total cash used	72,382	19,611	14,911	35,804	23,370
Net cash from (or used by) investing activities	827,618	(19,611)	2,785,089	(35,804)	(23,370)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	4,709	-	-	-	-
Cash transferred due to restructure	5,881,786	-	-	-	-
Total cash received	5,886,495	-	-	-	-
Cash used					
Cash transferred due to restructure	5,881,786	-	-	-	-
Lease principal repayments	45,213	46,546	47,920	49,336	50,793
Total cash used	5,926,999	46,546	47,920	49,336	50,793
Net cash from (or used by) financing activities	(40,504)	(46,546)	(47,920)	(49,336)	(50,793)
Net increase (or decrease) in cash held	572,531	(31,539)	3,148,150	363,485	373,123
Cash and cash equivalents at the beginning of the reporting period	2,528,959	3,101,490	3,069,951	6,218,101	6,581,586
Cash and cash equivalents at the end of the reporting period	3,101,490	3,069,951	6,218,101	6,581,586	6,954,709

Prepared on Australian Accounting Standards basis.

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					
Equity injections - Bill 2	4,709	-	-	-	-
Total capital appropriations	4,709	-	-	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	4,709	-	-	-	-
Total items	4,709	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	4,709	-	-	-	-
Funded internally from departmental resources	67,673	19,611	14,911	35,804	7,845
Total acquisitions of non-financial assets	72,382	19,611	14,911	35,804	7,845
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	72,382	19,611	14,911	35,804	23,370
Total cash used to acquire assets	72,382	19,611	14,911	35,804	23,370

Prepared on Australian Accounting Standards basis.

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

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

	Buildings \$'000	Property, plant and equipment \$'000	Total \$'000
As at 1 July			
Gross book value	158,563	40,957	199,520
Gross book value - RoU	392,193	3,751	395,944
Accumulated depreciation/amortisation and impairment	(18,290)	(23,913)	(42,203)
Accumulated depreciation/amortisation and impairment - RoU	(266,435)	(1,769)	(268,204)
Opening net book balance	266,031	19,026	285,057
CAPITAL ASSET ADDITIONS			
Estimated expenditure on new or replacement assets			
By purchase - internally funded	12,222	7,389	19,611
By purchase - RoU	53,025	754	53,779
Total additions	65,247	8,143	73,390
Other movements			
Depreciation/amortisation expense	(14,088)	(4,594)	(18,682)
Depreciation/amortisation expense - RoU	(50,684)	(760)	(51,444)
Total other movements	(64,772)	(5,354)	(70,126)
As at 30 June			
Gross book value	170,785	48,346	219,131
Gross book value - RoU	445,218	4,505	449,723
Accumulated depreciation/amortisation and impairment	(32,378)	(28,507)	(60,885)
Accumulated depreciation/amortisation and impairment - RoU	(317,119)	(2,529)	(319,648)
Closing net book balance	266,506	21,815	288,321

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

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

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
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses - one year extension ^(a)					
National Disability Insurance Scheme Quality and Safeguards Commission					
Departmental payments	1.2	-	-	-	(6,441)
Total payments		-	-	-	(6,441)
Securing the National Disability Insurance Scheme for Future Generations ^(a)					
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	-	-
Total payments		-	41,111	45,247	47,401
<i>Related receipts</i>		-	-	7,591	10,503

^(a) 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

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

Other Commonwealth entities that contribute to Outcome 1
National Disability Insurance Agency
Program 1.1: Reasonable and Necessary Supports for Participants
Department of Health, Disability and Ageing
Program 4.2: National Disability Insurance Scheme
Contribution to Outcome 1 made by linked programs
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
Program 1.1: Support for National Disability Insurance Scheme providers in relation to registration					
Administered expenses					
Ordinary annual services ^(a)	5,082	-	-	-	-
Administered total	5,082	-	-	-	-
Program 1.2 – Program support for NDIS Quality and Safeguards Commission					
Departmental expenses					
Departmental appropriation ^(b)	177,997	208,356	150,976	158,476	161,490
Expenses not requiring appropriation in the Budget year ^(c)	14,462	16,981	16,338	15,814	11,807
Departmental total	192,459	225,337	167,314	174,290	173,297
Total expenses for Outcome 1	197,541	225,337	167,314	174,290	173,297

	2025–26	2026–27
Average staffing level (number)	892	1,083

^(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

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.		
Program 1.1: Support for National Disability Insurance Scheme providers in relation to registration		
Support for NDIS providers with the costs of obtaining registration and to support the provision of education and training for providers, workers and auditors.		
Key Activity	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.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	1 - The NDIS Commission Grants Program creates resources and opportunities that enhance providers', workers' and auditors' registration and training capability.	Target 1.1: Awarding of grant funding to suitable organisations to support capability building of providers and workers. The target is at risk. Expenditure of the \$2.3 million of grant funding remains subject to Government approval of policy authority.
Year	Performance Measure	Planned Performance Results
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		

Program 1.2: Program Support for the NDIS Quality and Safeguards Commission		
To provide departmental funding for the annual operating costs of the NDIS Commission to enable the NDIS Commission to achieve its outcomes.		
Key Activity	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.	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	2 - 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.	<p>Target 2.1: 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.</p> <p>This target has been achieved. The year-to-date result for the use of statutory tools was 945, significantly exceeding the annual target of 388.</p>
Year	Performance Measure	Planned Performance Results
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	3 - Reduce the risk of harm to participants and lift the quality of service through guidance materials for provider and workers.	<p>Target 3.1: 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>This target is on track. 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	4 - 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>Target 4.1: 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>This target is at risk. 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>Target 4.2: 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>This target is at risk. 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>Target 4.3: 4% decrease, on previous FY result, in the number of participants that are subject to URPs for more than 90 days.</p> <p>This target is at risk. 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>Target 4.4: The mean BSP-QEII score on a random sample of BSPs is 15 or higher.</p> <p>This target is on track. 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	5 - The NDIS Commission supports a thriving, diverse, registered NDIS market of providers who provide quality and safe NDIS supports and services.	<p>Target 5.1: 10% of applications received in a year resulting in a refusal.</p> <p>This target is at risk. 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>Target 5.2: 85% of applications determined within 12 months of a valid application received.</p> <p>This target is on track. Currently tracking at 90%.</p> <p>Target 5.3: 20% increase in the number of revocations of registrations per year, compared to the previous FY result.</p> <p>This target is at risk. 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	6 - 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>Target 6.1: Awareness of the NDIS Commission’s role and functions increases by 2% year-on-year.</p> <p>This target is on track. 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>Target 6.2: Trust in the Commission increases by 2% year-on-year.</p> <p>This target is on track. 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>Target 6.3: 70% of priority-driven assessments for all complaints and reportable incidents are completed within 90 days.</p> <p>This target is on track. 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.¹</p>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

¹ 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>Target 7.1: More than 95% of respondents completing NDIS Commission modules report an increased understanding of what quality and safety means.</p> <p>This target is on track. 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>Target 7.2: More than 95% of respondents completing NDIS Commission modules report an increased understanding of the rights of people with disability as consumers.</p> <p>This target is on track. 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
EXPENSES					
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	-
Total expenses	192,459	225,337	167,314	174,290	173,297
LESS:					
OWN-SOURCE INCOME					
Revenue					
Other revenue	-	-	7,591	8,996	10,503
Total revenue	-	-	7,591	8,996	10,503
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	-	-	7,591	8,996	10,503
Net cost of (contribution by) services	192,459	225,337	159,723	165,294	162,794
Revenue from Government	176,892	210,419	144,839	150,073	150,987
Surplus (deficit)	(15,567)	(14,918)	(14,884)	(15,221)	(11,807)
Surplus (deficit) attributable to the Australian Government	(15,567)	(14,918)	(14,884)	(15,221)	(11,807)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	(15,567)	(14,918)	(14,884)	(15,221)	(11,807)

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	(15,567)	(14,918)	(14,884)	(15,221)	(11,807)
plus: non-appropriated expenses depreciation/amortisation expenses ^(a)	11,266	15,464	15,406	15,409	11,791
plus: depreciation/amortisation expenses for RoU assets ^(b)	3,196	1,517	932	405	804
less: lease principal repayments ^(b)	(3,895)	(2,063)	(1,454)	(593)	(788)
Total comprehensive income (loss) attributable to the agency	(5,000)	-	-	-	-

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

- ^(a) 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.
- ^(b) 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
ASSETS					
Financial assets					
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
Total financial assets	64,076	64,076	64,076	64,076	53,145
Non-financial assets					
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
Total non-financial assets	36,879	42,199	26,436	11,206	10,190
Total assets	100,955	106,275	90,512	75,282	63,335
LIABILITIES					
Payables					
Suppliers	5,477	5,477	5,477	5,477	4,746
Employees	3,801	3,801	3,801	3,801	3,801
Total payables	9,278	9,278	9,278	9,278	8,547
Interest bearing liabilities					
Leases	7,640	5,577	4,123	3,530	3,530
Total interest bearing liabilities	7,640	5,577	4,123	3,530	3,530
Provisions					
Employees	20,222	20,222	20,222	20,222	20,222
Other provisions	1,817	1,817	1,817	1,817	1,817
Total provisions	22,039	22,039	22,039	22,039	22,039
Total liabilities	38,957	36,894	35,440	34,847	34,116
Net Assets	61,998	69,381	55,072	40,435	29,219
EQUITY*					
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)
Total equity	61,998	69,381	55,072	40,435	29,219

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
Opening balance as at 1 July 2026				
Balance carried forward from previous period	(9,854)	2,300	69,552	61,998
Surplus (deficit) for the period	(14,918)	-	-	(14,918)
Capital budget - Bill 1 (DCB)	-	-	22,301	22,301
Equity injections - Bill 2	-	-	-	-
Estimated closing balance as at 30 June 2027	(24,772)	2,300	91,853	69,381

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	181,892	210,419	144,839	150,073	150,987
Good and services	-	-	7,591	8,996	10,503
Net GST received	-	-	-	-	-
Total cash received	181,892	210,419	152,430	159,069	161,490
Cash used					
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	-	-	-	-	-
Total cash used	177,997	208,356	150,976	158,476	160,702
Net cash from (or used by) operating activities	3,895	2,063	1,454	593	788
INVESTING ACTIVITIES					
Cash received					
Other cash received	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	25,614	22,301	575	584	591
Total cash used	25,614	22,301	575	584	591
Net cash from (or used by) investing activities	(25,614)	(22,301)	(575)	(584)	(591)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	25,614	22,301	575	584	591
Cash received due to restructure	1,733	-	-	-	-
Total cash received	27,347	22,301	575	584	591
Cash used					
Lease principal repayments	3,895	2,063	1,454	593	788
Cash transferred due to restructure	1,733	-	-	-	-
Total cash used	5,628	2,063	1,454	593	788
Net cash from (or used by) financing activities	21,719	20,238	(879)	(9)	(197)
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,218	1,218	1,218	1,218	1,218
Cash and cash equivalents at the end of the reporting period	1,218	1,218	1,218	1,218	1,218

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	552	1,245	575	584	591
Equity injections - Bill 2	25,062	21,056	-	-	-
Total capital appropriations	25,614	22,301	575	584	591
Total new capital appropriations represented by:					
Purchase of non-financial assets	25,614	22,301	575	584	591
Other Items	-	-	-	-	-
Total items	25,614	22,301	575	584	591
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	25,613	22,300	574	583	590
Funded by capital appropriation - DCB ^(b)	-	-	-	-	-
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	25,613	22,300	574	583	590
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	25,614	22,301	575	584	591
Total cash used to acquire assets	25,614	22,301	575	584	591

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

^(a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2) appropriation.

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

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants	5,082	-	-	-	-
Total expenses administered on behalf of Government	5,082	-	-	-	-
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Fines and penalties	-	-	-	-	-
Grant recoveries	-	-	-	-	-
Total non-taxation revenue	-	-	-	-	-
Total revenues administered on behalf of Government	-	-	-	-	-
Total income administered on behalf of Government	-	-	-	-	-

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
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	-	-	-	-	-
Receivables	1,596	1,596	1,596	1,596	1,596
Total financial assets	1,596	1,596	1,596	1,596	1,596
Non-financial assets					
Other	-	-	-	-	-
Total non-financial assets	-	-	-	-	-
Total assets administered on behalf of Government	1,596	1,596	1,596	1,596	1,596
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	-	-	-	-	-
Other	-	-	-	-	-
Total payables	-	-	-	-	-
Total liabilities administered on behalf of Government	-	-	-	-	-

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					
Grant recoveries	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Grant payments	5,082	-	-	-	-
Total cash used	5,082	-	-	-	-
Net cash from (or used by) operating activities	(5,082)	-	-	-	-
Net increase (or decrease) in cash held	(5,082)	-	-	-	-
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	-	-	-	-	-
Cash at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

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 statement¹

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*.

¹ For more information about the strategic direction of the NHFB, refer to the current Corporate Plan, available at: 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
DEPARTMENTAL		
Prior year appropriation available	3,195	3,195
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation	6,831	8,671
s74 retained revenue receipts ^(b)	-	-
Departmental Capital Budget ^(c)	1,797	150
Other services ^(d)		
Equity injection	-	-
Total departmental annual appropriations	8,628	8,821
Total departmental resourcing	11,823	12,016
Total resourcing for NHFB	11,823	12,016
	2025–26	2026–27
Average staffing level (number)	28	37

All figures are GST exclusive.

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

^(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 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
National Health Reform Agreement – hospital funding and Commonwealth investment in the public hospital system^(a)					
National Health Funding Body					
Departmental payments	1.1	-	1,830	1,563	840
Departmental capital payments	1.1	-	150	-	-
Total payments		-	1,980	1,563	840
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses - one year extension^(a)					
National Health Funding Body					
Departmental payments	1.1	-	-	-	(244)
Total payments		-	-	-	(244)

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) 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

The most recent Annual Performance Statements can be found at: 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

Other Commonwealth entities that contribute to Outcome 1
Australian Commission on Safety and Quality in Health Care (ACSQHC)²
<p>Program 1.1: Safety and Quality in Health Care</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>
Australian Institute of Health and Welfare (AIHW)³
<p>Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community</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>
Department of Health, Disability and Ageing
<p>Program 1.1: Health Research, Coordination and Access</p> <p>Program 2.6: Health Benefit Compliance</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>
Department of the Treasury (Treasury)
<p>Program 1.4b: Assistance to the States for Healthcare Services</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>

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

³ 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)⁴**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
Program 1.1: National Health Funding Pool Administration					
Departmental expenses					
Departmental appropriation ^(a)	6,448	8,288	8,045	7,299	7,355
Expenses not requiring appropriation in the Budget year ^(b)	616	781	781	781	781
Operating deficit (surplus)	210	-	-	-	-
Total for Program 1.1	7,274	9,069	8,826	8,080	8,136
Total expenses for Outcome 1	7,274	9,069	8,826	8,080	8,136
	2025–26	2026–27			
Average staffing level (number)	28	37			

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

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

⁴ 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>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.</p>	
<p>Program 1.1: National Health Funding Pool Administration 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 billion⁵ 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>Key Activities</p>	<ol style="list-style-type: none"> 1. Accurate and timely calculation of Commonwealth funding contributions <ul style="list-style-type: none"> - the Treasurer of the Commonwealth is advised by the Administrator in a timely manner - Commonwealth funding calculations are accurate - funding entitlements reconcile to actual services delivered - public hospital services are funded through the appropriate Commonwealth program. 2. Best practice financial administration of the National Health Funding Pool <ul style="list-style-type: none"> - payments to each Local Hospital Network (LHN) accord with directions from responsible State and Territory Ministers and align with Service Agreements - maintain the integrity of the Payments System in accordance with policies and procedures. 3. Effective reporting of public hospital funding <ul style="list-style-type: none"> - ministers receive required information in a timely manner - monthly and annual reporting of funding, payments and services - quarterly and annual reporting of Commonwealth, State and Territory compliance with the Administrator’s Data Plan.

⁵ National Health Funding Body Annual Report 2024–25.

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

Program 1.1: National Health Funding Pool Administration		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Best practice financial administration of the National Health Funding Pool.	<p>Target: All payments to each Local Hospital Network are made in alignment with directions from responsible state and territory ministers.</p> <p>Expected Performance Results: All payments to each Local Hospital Network were made in alignment with directions from responsible state and territory ministers.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
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>Target: 100% of monthly and quarterly reports on public hospital payments and services are published within reporting timeframes.⁶</p> <p>Expected Performance Results: 100% of monthly and quarterly reports on public hospital payments and services were published within reporting timeframes.</p> <p>Target: On track</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. ⁷
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

⁶ Further information regarding reporting timeframes is published in the most recent NHFB Corporate Plan, available at: www.publichospitalfunding.gov.au/publications

⁷ Further information regarding reporting timeframes is published in the most recent NHFB Corporate Plan, available at: 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
EXPENSES					
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
Total expenses	7,274	9,069	8,826	8,080	8,136
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	-	-	-	-	-
Total revenue	-	-	-	-	-
Gains					
Other	98	98	98	98	98
Total gains	98	98	98	98	98
Total own-source revenue	98	98	98	98	98
Net cost of (contribution by) services	7,176	8,971	8,728	7,982	8,038
Revenue from Government	6,831	8,671	8,428	7,682	7,738
Surplus (Deficit)	(345)	(300)	(300)	(300)	(300)
Surplus (Deficit) attributable to the Australian Government	(345)	(300)	(300)	(300)	(300)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	(345)	(300)	(300)	(300)	(300)

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	(345)	(300)	(300)	(300)	(300)
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)
Total comprehensive income (loss) attributable to the agency	(210)	-	-	-	-

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	36	36	36	36	36
Trade and other receivables	3,225	3,225	3,225	3,225	3,225
Total financial assets	3,261	3,261	3,261	3,261	3,261
Non-financial assets					
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
Total non-financial assets	4,624	4,091	3,408	2,725	2,042
Total assets	7,885	7,352	6,669	5,986	5,303
LIABILITIES					
Payables					
Suppliers	82	82	82	82	82
Other payables	223	223	223	223	223
Total payables	305	305	305	305	305
Interest bearing liabilities					
Leases	2,855	2,472	2,089	1,706	1,323
Total interest bearing liabilities	2,855	2,472	2,089	1,706	1,323
Provisions					
Employees	1,184	1,184	1,184	1,184	1,184
Other	11	11	11	11	11
Total provisions	1,195	1,195	1,195	1,195	1,195
Total liabilities	4,355	3,972	3,589	3,206	2,823
Net Assets	3,530	3,380	3,080	2,780	2,480
EQUITY					
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
Total equity	3,530	3,380	3,080	2,780	2,480

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	1,733	-	1,797	3,530
Surplus (deficit) for the period	(300)	-	-	(300)
Capital budget - Bill 1 (DCB)	-	-	150	150
Estimated closing balance as at 30 June 2027	1,433	-	1,947	3,380

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	7,041	8,671	8,428	7,682	7,738
Net GST received	215	170	170	160	160
Other s74 receipts	-	-	-	-	-
Total cash received	7,256	8,841	8,598	7,842	7,898
Cash used					
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
Total cash used	6,873	8,458	8,215	7,459	7,515
Net cash from (or used by) operating activities	383	383	383	383	383
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	1,797	150	-	-	-
Total cash used	1,797	150	-	-	-
Net cash from (or used by) investing activities	(1,797)	(150)	-	-	-
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	1,797	150	-	-	-
Total cash received	1,797	150	-	-	-
Cash used					
Lease principal repayments	383	383	383	383	383
Total cash used	383	383	383	383	383
Net cash from (or used by) financing activities	1,414	(233)	(383)	(383)	(383)
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	36	36	36	36	36
Cash and cash equivalents at the end of the reporting period	36	36	36	36	36

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	1,797	150	-	-	-
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	1,797	150	-	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	1,797	150	-	-	-
Total items	1,797	150	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded by capital appropriation - DCB ^(b)	1,797	150	-	-	-
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	1,797	150	-	-	-
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,797	150	-	-	-
Total cash used to acquire assets	1,797	150	-	-	-

DCB = Departmental Capital Budget

^(a) Includes both current Bill 2 and prior Act 2, 4 appropriations and special capital 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	-	1,797	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)
Opening net book balance	2,865	1,677	27	4,569
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services ^(a)	-	-	150	150
Total additions	-	-	150	150
Other movements				
Depreciation/amortisation expense	-	(260)	-	(260)
Depreciation/amortisation expense - RoU	(423)	-	-	(423)
Total other movements	(423)	(260)	-	(683)
As at 30 June 2027				
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)
Closing net book balance	2,442	1,417	177	4,036

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

^(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026–2027 for depreciation/amortisation expenses, DCBs or other operational expenses.

National Health and Medical Research Council

Entity resources and planned performance

National Health and Medical Research Council

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National Health and Medical Research Council

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The National Health and Medical Research Council (NHMRC) is the Australian Government's key entity for managing investment in health and medical research. NHMRC is also responsible for developing evidence-based health advice for the Australian community, health professionals and governments, and for promoting the highest standards of ethics and integrity in health and medical research.

NHMRC continues to support high quality research through its grant program, which encourages innovation in research and provides opportunities for talented researchers at all career stages. This work is facilitated by NHMRC's modern grants management solution, Sapphire, which has streamlined the application, peer review assessment and grant management processes.

NHMRC continues to support the Department of Health, Disability and Ageing to deliver the Medical Research Future Fund (MRFF) grant opportunities. NHMRC is also working with the Department to improve alignment and coordination between the MRFF and NHMRC's grant program, delivered through the Medical Research Endowment Account (MREA), and to support the National Strategy for Health and Medical Research.

NHMRC's work also facilitates and promotes the translation of evidence from health and medical research into practices, policies and products designed to prevent and treat illness and improve the health of the Australian community. NHMRC's guidelines and advice support states and territories in achieving consistent standards in public and environmental health.

The role and functions of NHMRC are set out in the *National Health and Medical Research Council Act 1992*. NHMRC also has statutory obligations under the *Prohibition of Human Cloning for Reproduction Act 2002*, the *Research Involving Human Embryos Act 2002*, and the *Medical Research Future Fund Act 2015*. NHMRC is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of the NHMRC, refer to the current Corporate Plan, available at: www.nhmrc.gov.au/about-us/corporate-plans-and-annual-reports

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: NHMRC 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	12,654	12,654
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation	48,122	51,848
s74 retained revenue receipts ^(b)	5,974	12,847
Departmental Capital Budget ^(c)	192	195
Other services ^(d)		
Equity injection	-	-
Total departmental annual appropriations	54,288	64,890
Total departmental resourcing for NHMRC	66,942	77,544

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

	2025–26 Estimated actual \$'000	2026–27 Estimate \$'000
ADMINISTERED		
Annual appropriations		
Ordinary annual services ^(a)		
Outcome 1	973,172	995,919
Other services ^(d)		
Administered assets and liabilities	-	-
Total administered annual appropriations	973,172	995,919
Special accounts ^(e)		
Opening balance	391,319	352,923
Appropriation receipts	959,396	981,869
Appropriation receipts - other entities ^(f)	10,000	10,000
Non-appropriation receipts	-	-
Total special accounts	1,360,715	1,344,792
Total administered resourcing	2,333,887	2,340,711
Less appropriations drawn from annual or special appropriations above and credited to special accounts ^(g)	(959,396)	(981,869)
Total administered resourcing	1,374,491	1,358,842
Total resourcing for NHMRC	1,441,433	1,436,386
	2025–26	2026–27
Average staffing level (number)	205	205

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.

^(e) For further information on special appropriations and special accounts, please refer to Budget Paper No. 4 - Agency Resourcing. Also see Table 2.1 within this chapter for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

^(f) Appropriation receipts from the Department of Health, Disability and Ageing.

^(g) Appropriation receipts included above.

1.3 Budget measures

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

Table 1.2: NHMRC 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
Boosting Productivity – Promoting Research, Development and Innovation^(a)						
National Health and Medical Research Council						
	Departmental payments	1.1	-	12,962	11,292	-
	Total payments		-	12,962	11,292	-
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses - one year extension^(a)						
National Health and Medical Research Council						
	Departmental payments	1.1	-	-	-	(916)
	Total payments		-	-	-	(916)

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) NHMRC is not the lead entity for this measure. NHMRC 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 the NHMRC can be found at: www.nhmrc.gov.au/about-us/corporate-plans-and-annual-reports

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

Improved health and medical knowledge, including through funding research, translating research findings into evidence-based clinical practice, administering legislation governing research, issuing guidelines and advice for ethics in health and the promotion of public health.

Program contributing to Outcome 1

Program 1.1: Health and Medical Research

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Australian Centre for Disease Control (Australian CDC)
<p>Program 1.1: Analyse, understand and advise to support health protection planning and preparedness</p> <p>The Australian CDC contributes to NHMRC’s work by identifying public health threats and evidence gaps and providing response insights that help shape priorities for research, guidelines and health advice.</p>
Department of Health, Disability and Ageing
<p>Program 1.1: Health Research, Coordination and Access</p> <p>Program 1.8: Health Protection, Emergency Response and Regulation</p> <p>The Department of Health, Disability and Ageing contributes to health and medical research through the Medical Research Future Fund, which will support the sustainability of the health system into the future, and drive further medical innovation (1.1).</p> <p>The Department of Health, Disability and Ageing contributes to the promotion of public health and related areas that contribute to the protection and regulation of health (1.8).</p>

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 health and medical knowledge, including through funding research, translating research findings into evidence-based clinical practice, administering legislation governing research, issuing guidelines and advice for ethics in health and the promotion of public health.

	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: Health and Medical Research					
Administered expenses					
Ordinary annual services ^(a)	973,172	995,919	1,017,828	1,039,200	1,063,101
to Medical Research Endowment Account	(959,396)	(981,869)	(1,003,458)	(1,024,858)	(1,048,429)
Special accounts					
Medical Research Endowment Account	1,007,792	1,058,792	1,094,609	1,123,402	1,146,255
Departmental expenses					
Departmental appropriation ^(b)	51,380	61,854	60,052	48,673	48,581
Expenses not requiring appropriation in the Budget year ^(c)	5,803	5,622	5,450	5,693	5,927
Operating deficit (surplus)	(2,987)	(2,681)	(2,382)	(2,751)	(3,016)
Total for Program 1.1	1,075,764	1,137,637	1,172,099	1,189,359	1,212,419
Total expenses for Outcome 1	1,075,764	1,137,637	1,172,099	1,189,359	1,212,419

	2025–26	2026–27
Average staffing level (number)	205	205

^(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 health and medical knowledge, including through funding research, translating research findings into evidence-based clinical practice, administering legislation governing research, issuing guidelines and advice for ethics in health and the promotion of public health.</p>	
<p>Program 1.1: Health and Medical Research The Australian Government, through NHMRC, aims to:</p> <ul style="list-style-type: none"> • create knowledge and build research capability through investment in the highest quality health and medical research, and the best researchers (Investment) • drive the translation of health and medical research into public policy, health systems and clinical practice, and support the commercialisation of research discoveries (Translation) • maintain a strong integrity framework underpinning rigorous and ethical research, and promoting community trust (Integrity). 	
<p>Key Activities</p>	<ul style="list-style-type: none"> • Deliver funding schemes that invest in the best researchers and research to meet Australia's diverse health and medical research needs and invest in innovative and collaborative research projects (Investment) • Develop and update guidelines in public, clinical and environmental health to support consistent standards, promote prevention and public health and inform clinical, policy and regulatory decision (Translation) • Promote best-practice evidence review and standards, including support for rapidly updated and living guidelines, Guidelines for Guidelines and approval of third-party public health and clinical practice guidelines (Translation) • Maintain national standards, codes and guidelines that promote best practice in research governance and ethics review processes and provide guidance on ethical issues in health (Integrity) • Promote research integrity, including maintaining the Australian Code for the Responsible Conduct of Research and other guidance, and supporting the work of the Australian Research Integrity Committee (Integrity).

Program 1.1: Health and Medical Research		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Research grants in basic science, clinical medicine, public health and health services research meet the health needs of Australians, and include national, state and territory and community priorities.	<p>Target 1: Grants are awarded based on expert peer review, across the full spectrum of health and medical research areas.</p> <p>Expected Performance Result: Grants were awarded based on expert peer review, across the full spectrum of health and medical research areas.²</p> <p>Target: On track</p> <p>Target 2: More than 5% of NHMRC’s annual budget is awarded to research that aims to provide better health outcomes for Aboriginal and Torres Strait Islander people.</p> <p>Expected Performance Result: More than 5% of NHMRC’s annual research grant budget was awarded to research that aims to improve health outcomes for Aboriginal and Torres Strait Islander people.³</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Research grants in basic science, clinical medicine, public health and health services research meet the health needs of Australians, and include national, state and territory and community priorities.	Grants are awarded based on expert peer review across the full spectrum of health and medical research areas. More than 5% of NHMRC’s annual research grant budget is awarded to research that aims to improve health outcomes for Aboriginal and Torres Strait Islander people.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

² This performance target has been revised for clarity since the 2025–26 Portfolio Budget Statements.

³ This performance target has been revised for clarity since the 2025–26 Portfolio Budget Statements.

Program 1.1: Health and Medical Research		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Support an Australian health system that is research-led, evidence-based, efficient and sustainable.	<p>Target: Develop and/or approve public and environmental health and clinical practice guidelines.</p> <p>Expected Performance Results: NHMRC has developed and/or is developing the following public and environmental health and clinical practice guidelines:</p> <ul style="list-style-type: none"> • Review of 2013 Australian Dietary Guidelines (in progress) • Nutrient Reference Values (NRVs) for Australia and New Zealand – priority rolling review 2006 NRVs (Sodium, Iodine, Selenium and Vitamin B6 in progress) • Review of 2022 NHMRC Statement on e-cigarettes (in progress) • Australian Drinking Water Guidelines: review of ammonia, antimony, chlorate, cyanide, nickel and trihalomethanes fact sheets (in progress) • Australian Recreational Water Quality Guidelines (in progress) • Clinical Practice Guidelines for the care of trans and gender diverse people under the age of 18 (in progress) • Clinical Practice Guidelines for Myalgic Encephalomyelitis/Chronic Fatigue Syndrome, Long COVID and Related Conditions (in progress) • Review of Guidelines for Guidelines (in progress, rolling review). <p>NHMRC has approved, or expects to approve, the following clinical practice guidelines by third parties:</p> <ul style="list-style-type: none"> • Australian Postnatal Care Guidelines • Updates to the Australian Pregnancy Care Guidelines • Clinical Practice Guidelines for the Management of Overweight and Obesity for Adults, Adolescents and Children in Australia • Updates to An Australian Living Guideline for the Pharmaceutical Management of Inflammatory Arthritis

		<ul style="list-style-type: none"> • Updates to An Australian Living Guideline for the Management of Juvenile Idiopathic Arthritis • Updates to Australian and New Zealand Living Clinical Guidelines for Stroke Management • Guideline for Use of Methylendioxyamphetamine (MDMA)-assisted Psychotherapy for Post-traumatic Stress Disorder • Guidelines for the Early Detection of Prostate Cancer in Australia • Updates to the Australian Immunisation Handbook COVID-19 chapter • Clinical Practice Guidelines for the Management of Psychosocial Disorders in Moderate to Severe Traumatic Brain Injury. <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Support an Australian health system that is research-led, evidence-based, efficient and sustainable.	Develop and/or approve public and environmental health and clinical practice guidelines.
Forward Estimates 2027–30	As per 2026–27	As per 2026–27

Program 1.1: Health and Medical Research		
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Research is conducted responsibly, ethically and with integrity in Australia.	<p>Target: Research integrity matters are managed appropriately by administering institutions in line with the requirements of the <i>Australian Code for the Responsible Conduct of Research</i>.</p> <p>Expected Performance Result: Research integrity matters were managed appropriately by administering institutions in line with the requirements of the <i>Australian Code for the Responsible Conduct of Research</i>.</p> <p>Target: On track</p>
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Research is conducted responsibly, ethically and with integrity in Australia.	Research integrity matters are managed appropriately by administering institutions in line with the requirements of the <i>Australian Code for the Responsible Conduct of Research</i> .
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

The NHMRC provides assistance for the medical research through the Medical Research Endowment Account (MREA) special account established under the *National Health and Medical research Council Act 1992* (NHMRC Act). The purpose of the MREA is outlined in section 51 of the NHMRC Act.

Table 3.1.1: Estimates of Special Account Cash Flows and Balances

		Opening balance 2026–27 2025–26	Other receipts 2026–27 2025–26	Appropriation receipts 2026–27 2025–26	Payments 2026–27 2025–26	Closing balance 2026–27 2025–26
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Medical Research Endowment Account	1	352,923 391,319	10,000 10,000	981,869 959,396	1,058,792 1,007,792	286,000 352,923
Total Special Accounts						
2026–27 estimate		352,923	10,000	981,869	1,058,792	286,000
<i>2025–26 estimated actual</i>		<i>391,319</i>	<i>10,000</i>	<i>959,396</i>	<i>1,007,792</i>	<i>352,923</i>

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental Resources

Comprehensive Income Statement (showing net cost of services)

Revenue and expenditure for 2026–27 is expected to be in line with Government forecasts, with employee expenses to be 58% of total expenditure.

Balance Sheet

Assets and Liabilities are expected to remain stable across the Budget and forward years.

Administered Resources

The Administered accounts are used as a mechanism to transfer the majority of funds to NHMRC's Special Account (Medical Research Endowment Account). In 2026–27 the transfer to the Special Account is expected to be \$982 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	38,244	39,149	39,743	39,743	39,743
Supplier expenses	12,918	22,528	20,175	8,505	8,290
Depreciation and amortisation	5,903	5,722	5,550	5,793	6,027
Interest on RoU	118	77	34	325	448
Total expenses	57,183	67,476	65,502	54,366	54,508
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	12,847	12,847	12,847	12,847	11,834
Total revenue	12,847	12,847	12,847	12,847	11,834
Gains					
Other	100	100	100	100	100
Total gains	100	100	100	100	100
Total own-source income	12,947	12,947	12,947	12,947	11,934
Net cost of (contribution by) services	44,236	54,529	52,555	41,419	42,574
Revenue from Government	41,249	51,848	50,173	38,668	39,558
Surplus (deficit)	(2,987)	(2,681)	(2,382)	(2,751)	(3,016)
Surplus (deficit) attributable to the Australian Government	(2,987)	(2,681)	(2,382)	(2,751)	(3,016)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(2,987)	(2,681)	(2,382)	(2,751)	(3,016)

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	(2,987)	(2,681)	(2,382)	(2,751)	(3,016)
plus: non-appropriated expenses depreciation/amortisation expenses	3,172	3,011	2,839	2,711	2,705
plus: depreciation/amortisation expenses for RoU assets	2,731	2,711	2,711	3,082	3,322
less: lease principal repayments	(2,916)	(3,041)	(3,168)	(3,042)	(3,011)
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	-	-	-	-	-
Receivables	13,207	13,207	13,207	13,207	13,207
Total financial assets	13,207	13,207	13,207	13,207	13,207
Non-financial assets					
Property, plant and equipment	1,291	1,010	813	863	923
Land and buildings	6,434	3,723	1,012	13,905	10,583
Intangibles	16,638	14,103	11,657	9,097	6,537
Other	1,210	1,210	1,210	1,210	1,210
Total non-financial assets	25,573	20,046	14,692	25,075	19,253
Total assets	38,780	33,253	27,899	38,282	32,460
LIABILITIES					
Payables					
Suppliers	1,216	1,216	1,216	1,216	1,216
Other payables	5,197	5,197	5,197	5,197	5,197
Total payables	6,413	6,413	6,413	6,413	6,413
Interest bearing liabilities					
Leases	7,439	4,398	1,230	14,163	11,152
Total interest bearing liabilities	7,439	4,398	1,230	14,163	11,152
Provisions					
Employees	8,662	8,662	8,662	8,662	8,662
Total provisions	8,662	8,662	8,662	8,662	8,662
Total liabilities	22,514	19,473	16,305	29,238	26,227
Net Assets	16,266	13,780	11,594	9,044	6,233
EQUITY					
Contributed equity	17,768	17,963	18,159	18,360	18,565
Reserves	1,367	1,367	1,367	1,367	1,367
Retained surpluses or (accumulated deficits)	(2,869)	(5,550)	(7,932)	(10,683)	(13,699)
Total equity	16,266	13,780	11,594	9,044	6,233

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	(2,869)	1,367	17,768	16,266
Surplus (deficit) for the period	(2,681)	-	-	(2,681)
Capital budget - Bill 1 (DCB)	-	-	195	195
Estimated closing balance as at 30 June 2027	(5,550)	1,367	17,963	13,780

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					
Goods and services	12,847	12,847	12,847	12,847	11,834
Appropriations	41,249	51,848	50,173	38,668	39,558
Net GST received	-	-	-	-	-
Total cash received	54,096	64,695	63,020	51,515	51,392
Cash used					
Employees	38,244	39,149	39,743	39,743	39,743
Suppliers	12,818	22,428	20,075	8,405	8,190
Interest payments on lease liability	118	77	34	325	448
Total cash used	51,180	61,654	59,852	48,473	48,381
Net cash from (or used by) operating activities	2,916	3,041	3,168	3,042	3,011
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	192	195	196	201	205
Total cash used	192	195	196	201	205
Net cash from (or used by) investing activities	(192)	(195)	(196)	(201)	(205)
FINANCING ACTIVITIES					
Cash received					
Equity injections - Bill 2	-	-	-	-	-
Capital budget - Bill 1 (DCB)	192	195	196	201	205
Total cash received	192	195	196	201	205
Cash used					
Lease principal repayments	2,916	3,041	3,168	3,042	3,011
Total cash used	2,916	3,041	3,168	3,042	3,011
Net cash from (or used by) financing activities	(2,724)	(2,846)	(2,972)	(2,841)	(2,806)
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	-	-	-	-	-
Cash and cash equivalents at the end of the reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account
DCB = Departmental Capital Budget

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	192	195	196	201	205
Equity injections - Bill 2	-	-	-	-	-
Total capital appropriations	192	195	196	201	205
Total new capital appropriations represented by:					
Purchase of non-financial assets	192	195	196	201	205
Total items	192	195	196	201	205
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	-	-	-	-
Funded by capital appropriation - DCB ^(b)	192	195	196	201	205
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	192	195	196	201	205
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	192	195	196	201	205
Total cash used to acquire assets	192	195	196	201	205

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	-	4,309	34,154	38,463
Gross book value - RoU	23,831	-	-	23,831
Accumulated depreciation/ amortisation and impairment	-	(3,018)	(17,516)	(20,534)
Accumulated depreciation/amortisation and impairment - RoU	(17,397)	-	-	(17,397)
Opening net book balance	6,434	1,291	16,638	24,363
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services	-	195	-	195
By purchase - RoU	-	-	-	-
Total additions	-	195	-	195
Other movements				
Depreciation/amortisation expense	-	(476)	(2,535)	(3,011)
Depreciation/amortisation expense - RoU	(2,711)	-	-	(2,711)
Other movements	-	-	-	-
Total other movements	(2,711)	(476)	(2,535)	(5,722)
As at 30 June 2027				
Gross book value	-	4,504	34,154	38,658
Gross book value - RoU	23,831	-	-	23,831
Accumulated depreciation/amortisation and impairment	-	(3,494)	(20,051)	(23,545)
Accumulated depreciation/amortisation and impairment - RoU	(20,108)	-	-	(20,108)
Closing net book balance	3,723	1,010	14,103	18,836

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use Asset

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants - MREA	1,007,792	1,058,792	1,094,609	1,123,402	1,146,255
Suppliers	13,776	14,050	14,370	14,342	14,661
Total expenses administered on behalf of Government	1,021,568	1,072,842	1,108,979	1,137,744	1,160,916
REVENUES ADMINISTERED ON BEHALF OF GOVERNMENT					
Recoveries	5,000	5,000	5,000	5,000	5,000
Sales of goods and services	5,000	5,000	5,000	5,000	5,000
Total income administered on behalf of Government	10,000	10,000	10,000	10,000	10,000

Prepared on Australian Accounting Standards basis.

MREA = Medical Research Endowment Account

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	353,017	286,094	204,943	116,399	28,584
Receivables	262	262	262	262	262
Total financial assets	353,279	286,356	205,205	116,661	28,846
Non-Financial assets					
Other non-financial assets	762	762	762	762	762
Total non-financial assets	762	762	762	762	762
Total assets administered on behalf of Government	354,041	287,118	205,967	117,423	29,608
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Grants	7,747	7,747	7,747	7,747	7,747
Suppliers	-	-	-	-	-
Other	-	-	-	-	-
Total payables	7,747	7,747	7,747	7,747	7,747
Total liabilities administered on behalf of Government	7,747	7,747	7,747	7,747	7,747

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					
Cash received - other	10,000	10,000	10,000	10,000	10,000
Net GST received	26,000	26,000	26,000	26,000	26,000
Total cash received	36,000	36,000	36,000	36,000	36,000
Cash used					
Grant payments	1,007,792	1,058,792	1,094,609	1,123,402	1,146,255
Suppliers	13,776	14,050	14,370	14,342	14,661
Net GST paid	26,000	26,000	26,000	26,000	26,000
Total cash used	1,047,568	1,098,842	1,134,979	1,163,744	1,186,916
Net cash from (or used by) operating activities	(1,011,568)	(1,062,842)	(1,098,979)	(1,127,744)	(1,150,916)
Net increase (or decrease) in cash held	(1,011,568)	(1,062,842)	(1,098,979)	(1,127,744)	(1,150,916)
Cash at beginning of reporting period	391,413	353,017	286,094	204,943	116,399
Cash from the OPA for:					
- appropriations	973,172	995,919	1,017,828	1,039,200	1,063,101
Cash at end of reporting period	353,017	286,094	204,943	116,399	28,584

Prepared on Australian Accounting Standards basis.

OPA = Official Public Account

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 statement¹

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.

¹ 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

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
DEPARTMENTAL		
Prior year appropriation available	3,202	3,202
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation	10,518	7,715
s74 retained revenue receipts ^(b)	-	-
Departmental Capital Budget ^(c)	-	-
Other services ^{(d) (e)}		
Equity injection	-	900
Total departmental annual appropriations	10,518	8,615
Total departmental resourcing	13,720	11,817
Total resourcing for OIGAC	13,720	11,817
	2025–26	2026–27
Average staffing level (number)	22	22

All figures are GST exclusive.

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

^(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.

^(e) 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
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension ^(a)					
Office of the Inspector General of Aged Care					
Departmental payments 1.1	-	-	-	-	(392)
Total payments	-	-	-	-	(392)

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) 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

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

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

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

Outcome 1		
Provide independent oversight of the aged care system to drive accountability and positive change through reviews, recommendations, and reporting to Parliament.		
Program 1.1: Office of the Inspector-General of Aged Care		
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.		
Key Activity	Monitoring, investigating, reviewing, and reporting on the aged care system.	
Year	Performance Measure	Expected Performance Results
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>Target:</p> <ul style="list-style-type: none"> • 200 media mentions per year. • 1,000 Social Media followers. • 30 speeches and/or representation on external panel by the IGAC or members of the executive. <p>Expected Performance Results: OIGAC anticipates meeting this target. As at 28 February 2026, the following year-to-date data apply:</p> <ul style="list-style-type: none"> • Media mentions: 427 (discrete mentions); 656 (including syndications). • Social media followers: 2,055. • Speeches/panels: 17 completed with further 13 currently scheduled to 30 June. <p>Targets: On track</p>
Year	Performance Measure	Planned Performance Results
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>Target:</p> <ul style="list-style-type: none"> Engage with active lived experience advisory groups quarterly. 80% of lived experience participants report positive engagement and reflection of their views in the annual stakeholder engagement review. 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. <p>Expected Performance Results: OIGAC anticipates meeting this target. As at 28 February 2026, the following year-to-date activities have relied on/reference lived experience:</p> <p>Publications/Products:</p> <ul style="list-style-type: none"> My Aged Care Review (November 2025). 2025 Progress Report on the implementation of the recommendations of the Royal Commission into Aged Care Quality and Safety (September 2025). Submission to the Aged care service delivery Senate inquiry (August 2025). Submission to the Aged Care and Other Legislation Amendment Bill 2025 Senate inquiry (August 2025). Submission to the Aged Care Rules 2025 Senate inquiry (January 2026). Submission to the Commonwealth Home Support Program (CHSP) transition to Support at Home Senate inquiry (January 2026). <p>Activities:</p> <ul style="list-style-type: none"> Senate Estimates appearances (October 2025, February 2026). Appearance at the hearing of the CHSP transition to Support at Home Senate inquiry (February 2026). <p>Targets: On track</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"> Engage with active lived experience advisory groups quarterly. 80% of lived experience participants report positive engagement and reflection of their views in the annual stakeholder engagement review. 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.
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>Target:</p> <ul style="list-style-type: none"> Biennial increase in stakeholder awareness scores from targeted surveys across aged care providers, advocacy groups, and the public. 70% of respondents to surveys report hearing heard and valued. <p>Expected Performance Results: 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>Targets: On track</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>Target: Tally of the outputs show 80% identify systemic issues and/or discuss opportunities for sector-wide improvement.</p> <p>Expected Performance Results: 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>Publications/Products:</p> <ul style="list-style-type: none"> • My Aged Care Review (November 2025). • 2025 Progress Report on the implementation of the recommendations of the Royal Commission into Aged Care Quality and Safety (September 2025). • Submission to the Aged care service delivery Senate inquiry (August 2025). • Submission to the Aged Care and Other Legislation Amendment Bill 2025 Senate inquiry (August 2025). • Submission to the Aged Care Rules 2025 Senate inquiry (January 2026). • Submission to the CHSP transition to Support at Home Senate inquiry (January 2026). <p>Activities:</p> <ul style="list-style-type: none"> • Senate Estimates appearances (October 2025, February 2026). • Appearance at the hearing of the CHSP transition to Support at Home Senate inquiry (February 2026). <p>Targets: On track</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
EXPENSES					
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	-	-	-	-	-
Total expenses	9,258	7,773	7,743	7,098	5,947
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	-	-	-	-	-
Total revenue	-	-	-	-	-
Gains					
Other	58	58	58	58	58
Total gains	58	58	58	58	58
Total own-source revenue	58	58	58	58	58
Net cost of (contribution by) services	9,200	7,715	7,685	7,040	5,889
Revenue from Government	10,518	7,715	7,685	7,040	5,889
Surplus (Deficit)	1,318	-	-	-	-
Surplus (Deficit) attributable to the Australian Government	1,318	-	-	-	-
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	1,318	-	-	-	-

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
Total comprehensive income (loss) attributable to the Australian Government	1,318	-	-	-	-
plus non-appropriated expenses depreciation and amortisation expenses	-	-	-	-	-
plus depreciation and amortisation expenses for RoU	-	-	-	-	-
less lease principal repayments	-	-	-	-	-
Total comprehensive income (loss) attributable to the agency	1,318	-	-	-	-

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	154	154	154	154	154
Trade and other receivables	3,391	3,391	3,391	3,391	3,391
Total financial assets	3,545	3,545	3,545	3,545	3,545
Non-financial assets					
Intangibles	-	900	1,800	1,800	1,800
Land and buildings	240	240	240	240	240
Total non-financial assets	240	1,140	2,040	2,040	2,040
Total assets	3,785	4,685	5,585	5,585	5,585
LIABILITIES					
Payables					
Suppliers	2,529	2,529	2,529	2,529	2,529
Other payables	243	243	243	243	243
Total payables	2,772	2,772	2,772	2,772	2,772
Interest bearing liabilities					
Leases	242	242	242	242	242
Total interest bearing liabilities	242	242	242	242	242
Provisions					
Employees	954	954	954	954	954
Total provisions	954	954	954	954	954
Total liabilities	3,968	3,968	3,968	3,968	3,968
Net Assets	(183)	717	1,617	1,617	1,617
EQUITY					
Contributed equity	588	1,488	2,388	2,388	2,388
Reserves	-	-	-	-	-
Retained surpluses or (accumulated deficits)	(771)	(771)	(771)	(771)	(771)
Total equity	(183)	717	1,617	1,617	1,617

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	(771)	-	588	(183)
Surplus (deficit) for the period	-	-	-	-
Appropriation - Non Corporate	-	-	900	900
Capital budget - Bill 1 (DCB)	-	-	-	-
Estimated closing balance as at 30 June 2027	(771)	-	1,488	717

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	9,200	7,715	7,685	7,040	5,889
Other s74 receipts	-	-	-	-	-
Total cash received	9,200	7,715	7,685	7,040	5,889
Cash used					
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
Total cash used	9,200	7,715	7,685	7,040	5,889
Net cash from (or used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	-	900	900	-	-
Total cash used	-	900	900	-	-
Net cash from (or used by) investing activities	-	(900)	(900)	-	-
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 2 Equity	-	900	900	-	-
Total cash received	-	900	900	-	-
Cash used					
Lease principal repayments	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from (or used by) financing activities	-	900	900	-	-
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	154	154	154	154	154
Cash and cash equivalents at the end of the reporting period	154	154	154	154	154

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	-	-	-	-	-
Equity injections - Bill 2	-	900	900	-	-
Total capital appropriations	-	900	900	-	-
Total new capital appropriations represented by:					
Purchase of non-financial assets	-	900	900	-	-
Total items	-	900	900	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - equity injection ^(a)	-	900	900	-	-
Funded by capital appropriation - DCB ^(b)	-	-	-	-	-
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	-	900	900	-	-
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	-	900	900	-	-
Total cash used to acquire assets	-	900	900	-	-

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Organ and Tissue Authority

Entity resources and planned performance

Organ and Tissue Authority

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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 Measure ²	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

Professional Services Review

Entity resources and planned performance

Professional Services Review

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Professional Services Review

Section 1: Entity overview and resources

1.1 Strategic direction statement¹

The Australian Government has in place a dedicated range of compliance tools to protect the Australian healthcare system. As part of this broader framework, the Professional Services Review (PSR) operates a peer-based review scheme which works to protect the integrity of Medicare, Child Dental Benefits and Pharmaceutical Benefits programs.

The PSR safeguards patients and the Australian community in general against the risks associated with inappropriate practice by health practitioners by undertaking reviews following a request from the Chief Executive Medicare to review and investigate health practitioners and corporate entities who are suspected of inappropriate practice.²

Reviews are initially conducted by the Director or an Associate Director of PSR, who may take no further action, seek to enter into a negotiated agreement with the person under review, or may refer the person under review to a committee of their professional peers. This review could be undertaken in relation to services provided under the Medicare Benefits Schedule (MBS), the Pharmaceutical Benefits Scheme (PBS) or the Child Dental Benefits Schedule (CDBS). Any directions contained in Agreements or final determinations following a committee process, including MBS, CDBS or PBS disqualifications and financial repayments, must be ratified or approved by the PSR Determining Authority, a separate statutory body which ensures the outcomes of PSR matters are appropriately scrutinised.

The role and functions of the PSR are set out in Part VAA of the *Health Insurance Act 1973*. The PSR is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

¹ For more information about the strategic direction of the PSR, refer to the current Corporate Plan, available at: www.psr.gov.au/publications-and-resources/publications/corporate-documents/corporate-plan-2025-26

² 'Inappropriate practice', as defined in section 82 of the *Health Insurance Act 1973*, includes inappropriately rendering or initiating health services that attract a Medicare Benefits Schedule payment, inappropriately prescribing under the Pharmaceutical Benefits Scheme, or causing or permitting inappropriate practice by a practitioner who is employed or otherwise engaged by a corporate entity.

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: PSR 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	15,280	15,632
Annual appropriations		
Ordinary annual services ^(a)		
Departmental appropriation	15,681	15,986
s74 retained revenue receipts ^(b)	-	-
Departmental Capital Budget ^(c)	241	244
Other services ^(d)		
Equity injection	-	-
Total departmental annual appropriations	15,922	16,230
Total departmental resourcing	31,202	31,862
Total resourcing for PSR	31,202	31,862
	2025–26	2026–27
Average staffing level (number)	40	40

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 PSR are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: PSR 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
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wages Expenses - one year extension^(a)					
Professional Services Review					
Departmental payments	1.1	-	-	-	(948)
Total payments	-	-	-	-	(948)

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) PSR is not the lead entity for this measure. PSR 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 PSR can be found at:
www.psr.gov.au/publications-and-resources/publications/corporate-documents/corporate-plan-2025-26

The most recent Annual Performance Statements can be found at:
www.psr.gov.au/publications-and-resources/publications/annual-reports/annual-report-2024-25

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1

A reduction of the risks to patients and costs to the Australian Government of inappropriate practice, including through investigating health services claimed under the Medicare and Pharmaceutical benefits schemes.

Program contributing to Outcome 1

Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme

Linked Programs

Other Commonwealth entities that contribute to Outcome 1
Department of Health, Disability and Ageing
<p>Program 2.1: Medical Benefits</p> <p>Program 2.5: Dental Services</p> <p>Program 2.6: Health Benefit Compliance</p> <p>The Department of Health, Disability and Ageing has policy responsibility for Medicare and the Pharmaceutical Benefits Scheme (PBS). Under the Health Provider Compliance program, the Chief Executive Medicare requests that the Director of PSR review suspected cases of inappropriate practice by health care service providers referred to the PSR for investigation.</p>
Services Australia
<p>Program 1.2: Services to the Community - Health</p> <p>Services Australia administers the PBS, Repatriation PBS, access to PBS for First Nations peoples, and Medicare services and benefit payments.</p>

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: A reduction of the risks to patients and costs to the Australian Government of inappropriate practice, including through investigating health services claimed under the Medicare and Pharmaceutical benefits schemes.

	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: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme					
Departmental expenses					
Departmental appropriation ^(a)	15,258	15,520	15,344	14,854	14,804
Expenses not requiring appropriation in the Budget year ^(b)	1,399	1,225	1,218	1,214	1,214
Operating deficit (surplus)	-	-	-	-	-
Total for Program 1.1	16,657	16,745	16,562	16,068	16,018
Total expenses for Outcome 1	16,657	16,745	16,562	16,068	16,018
	2025–26	2026–27			
Average staffing level (number)	40	40			

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

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

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

Outcome 1: A reduction of the risks to patients and costs to the Australian Government of inappropriate practice, including through investigating health services claimed under the Medicare and Pharmaceutical benefits schemes.		
Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme The Australian Government, through the PSR, aims to safeguard the community against the risks and costs of inappropriate practice by health practitioners. The PSR liaises with governments, medical and health care regulatory bodies, and professional organisations to protect the integrity of the Medicare Benefits, Pharmaceutical Benefits, and Child Dental Benefits programs.		
Key Activities	Review and investigate through a peer review process whether practitioners or persons who employ or otherwise engage practitioners have engaged in inappropriate practice. ³	
Year	Performance Measure	Expected Performance Results
Current Year 2025–26	Progression of cases with the PSR. ⁴	At 30 June, more than 50% of active cases have been with PSR for less than one year. At 30 June, fewer than 15% of active cases have been with PSR for more than 3 years. Target: On track
Year	Performance Measure	Planned Performance Results
Budget Year 2026–27	Progression of cases with the PSR.	At 30 June, more than 50% of active cases have been with PSR for less than one year. At 30 June, fewer than 15% of active cases have been with PSR for more than 3 years.
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		

³ Refers to updated key activities that will be reflected in PSR’s 2026–27 Corporate Plan.

⁴ Reviews are requested by the Chief Executive Medicare to the Director of the PSR.

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 PSR.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental resources

Comprehensive Income Statement

Revenue from Government in the budget and forward years has both increased and decreased with measures and indexation. Over the budget and forward years, PSR has projected a break-even position net of unfunded depreciation and amortisation expenses.

Balance Sheet

PSR's net assets are expected to decline over the forward years as financial assets and liabilities reflect the end of the current lease.

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	8,370	8,427	8,618	8,921	9,235
Supplier expenses	6,971	7,062	6,715	5,943	5,603
Depreciation and amortisation	1,207	1,165	1,158	1,154	1,154
Interest on RoU	100	82	62	40	16
Other expenses	9	9	9	10	10
Total expenses	16,657	16,745	16,562	16,068	16,018
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	-	-	-	-	-
Recoveries	-	-	-	-	-
Total revenue	-	-	-	-	-
Gains					
Other	192	60	60	60	60
Total gains	192	60	60	60	60
Total own-source income	192	60	60	60	60
Net cost of (contribution by) services	16,465	16,685	16,502	16,008	15,958
Revenue from Government	15,681	15,986	15,857	15,418	15,420
Surplus (deficit)	(784)	(699)	(645)	(590)	(538)
Surplus (deficit) attributable to the Australian Government	(784)	(699)	(645)	(590)	(538)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total other comprehensive income attributable to the Australian Government	(784)	(699)	(645)	(590)	(538)

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	(784)	(699)	(645)	(590)	(538)
plus non-appropriated expenses depreciation and amortisation expenses	749	707	700	696	696
plus depreciation and amortisation expenses for RoU	458	458	458	458	458
less lease principal repayments	(423)	(466)	(513)	(564)	(616)
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	346	346	346	346	346
Receivables	15,299	15,651	15,953	16,160	16,163
Total financial assets	15,645	15,997	16,299	16,506	16,509
Non-financial assets					
Land and buildings	4,011	3,057	2,103	1,149	195
Property, plant and equipment	457	351	249	151	105
Intangibles	165	304	450	600	700
Other	295	330	365	365	365
Total non-financial assets	4,928	4,042	3,167	2,265	1,365
Total assets	20,573	20,039	19,466	18,771	17,874
LIABILITIES					
Payables					
Suppliers	1,280	1,658	1,986	2,183	2,176
Other payables	210	210	210	210	210
Total payables	1,490	1,868	2,196	2,393	2,386
Interest bearing liabilities					
Leases	2,266	1,800	1,287	723	107
Total interest bearing liabilities	2,266	1,800	1,287	723	107
Provisions					
Employees	1,673	1,673	1,673	1,673	1,673
Other provisions	204	213	222	232	242
Total provisions	1,877	1,886	1,895	1,905	1,915
Total liabilities	5,633	5,554	5,378	5,021	4,408
Net assets	14,940	14,485	14,088	13,750	13,466
EQUITY					
Contributed equity	6,307	6,551	6,799	7,051	7,305
Reserves	1,196	1,196	1,196	1,196	1,196
Retained surpluses or (accumulated deficits)	7,437	6,738	6,093	5,503	4,965
Total equity	14,940	14,485	14,088	13,750	13,466

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	7,437	1,196	6,307	14,940
Surplus (deficit) for the period	(699)	-	-	(699)
Capital budget – Bill 1 (DCB)	-	-	244	244
Estimated closing balance as at 30 June 2027	6,738	1,196	6,551	14,485

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	15,484	15,634	15,555	15,211	15,417
Net GST received	470	470	470	470	-
Total cash received	15,954	16,104	16,025	15,681	15,417
Cash used					
Employees	8,352	8,427	8,618	8,921	9,235
Suppliers	6,852	7,129	6,832	6,156	5,550
Interest payments on lease liability	100	82	62	40	16
Total cash used	15,304	15,638	15,512	15,117	14,801
Net cash from (or used by) operating activities	650	466	513	564	616
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	468	244	248	252	254
Total cash used	468	244	248	252	254
Net cash from (or used by) investing activities	(468)	(244)	(248)	(252)	(254)
FINANCING ACTIVITIES					
Cash received					
Capital budget - Bill 1 (DCB)	241	244	248	252	254
Total cash received	241	244	248	252	254
Cash used					
Lease principal repayments	423	466	513	564	616
Total cash used	423	466	513	564	616
Net cash from (or used by) financing activities	(182)	(222)	(265)	(312)	(362)
Net increase (or decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	346	346	346	346	346
Cash and cash equivalents at the end of the reporting period	346	346	346	346	346

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

	2025–26 Estimated actual \$'000	2026–27 Budget \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000	2029–30 Forward estimate \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	241	244	248	252	254
Total capital appropriations	241	244	248	252	254
Total new capital appropriations represented by:					
Purchase of non-financial assets	241	244	248	252	254
Total items	241	244	248	252	254
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ^(a)	468	244	248	252	254
Funded internally from departmental resources	-	-	-	-	-
Total acquisitions of non-financial assets	468	244	248	252	254
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	468	244	248	252	254
Total cash used to acquire assets	468	244	248	252	254

Prepared on Australian Accounting Standards basis.

DCB = Departmental Capital Budget

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

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

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026				
Gross book value	3,076	1,254	631	4,961
Gross book value - RoU	3,204	-	-	3,204
Accumulated depreciation/amortisation and impairment	(972)	(797)	(466)	(2,235)
Accumulated depreciation/amortisation and impairment - RoU	(1,297)	-	-	(1,297)
Opening net book balance	4,011	457	165	4,633
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services	-	94	150	244
By purchase - internal resources	-	-	-	-
By purchase - RoU	-	-	-	-
Total additions	-	94	150	244
Other movements				
Depreciation/amortisation expense	(496)	(200)	(11)	(707)
Depreciation/amortisation expense - RoU	(458)	-	-	(458)
Remeasurement	-	-	-	-
Total other movements	(954)	(200)	(11)	(1,165)
As at 30 June 2027				
Gross book value	3,076	1,348	781	5,205
Gross book value - RoU	3,204	-	-	3,204
Accumulated depreciation/amortisation and impairment	(1,468)	(997)	(477)	(2,942)
Accumulated depreciation/amortisation and impairment - RoU	(1,755)	-	-	(1,755)
Closing net book balance	3,057	351	304	3,712

Prepared on Australian Accounting Standards basis.

RoU = Right-of-Use asset

Portfolio glossary

Term	Meaning
Activities	The actions/functions performed by entities to deliver government policies.
Administered item	<p>Items ordinarily managed by, in contrast to being controlled by an entity on behalf of the government which are normally related to activities governed by eligibility rules and conditions established by the legislation (for example, grants, subsidies and benefit payments).</p> <p>This funding is not at the discretion of the entity and any unspent appropriation at the end of the financial year is returned to the Consolidated Revenue Fund. An administered item is a component of an administered program. It may be a measure but will not constitute a program in its own right.</p>
Administrative Arrangements Order	Administrative Arrangements Orders specify firstly, the subject matters, and secondly, the legislation dealt with by government departments and Ministers.
Appropriation	An amount of public money the Parliament authorises for drawing from the Consolidated Revenue Fund. The Parliament makes laws for appropriating money under the annual Appropriation Acts and under Acts other than annual Appropriation Acts which contain Special Appropriation provisions, with spending restricted to the purposes specified in the Acts.
Budget Paper 1 (BP No. 1)	Budget Strategy and Outlook - provides information on the economic and fiscal outlook for the Australian Government, including information on the government's fiscal strategy.
Budget Paper 2 (BP No. 2)	Budget Measures - provides a description of each budget measure (receipts and payments) by portfolio.
Budget Paper 3 (BP No. 3)	Australia's Federal Relations - provides information and analysis on federal funding

Term	Meaning
	provided to the states, territories and local government.
Budget Paper 4 (BP No. 4)	Agency Resourcing - contains information on resourcing for Australian Government entities (including special appropriations, special accounts and a summary of agency resourcing).
Consolidated Revenue Fund	The principal operating fund from which money is drawn to pay for activities of the government. Section 81 of the Australian Constitution provides all revenue raised or monies received by the executive government forms one Consolidated Revenue Fund, from which appropriations are made for the purposes of the Australian Government.
Departmental item	Resources (assets, liabilities, revenues and expenses) directly controlled by the entity's accountable authority that are components of a departmental program. Examples include entity running costs, accrued employee entitlements, net appropriations and outsourced activities funded and controlled by the entity.
Entities	Commonwealth entities and companies, as defined under the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act), within the general government sector, the High Court of Australia and the Future Fund Board of Guardians.
Estimated actual expenses	Details of the current year's estimated final figures included in the Budget documentation. As the Budget is generally released in May each year (in conventional Budget Year), prior to the end of the financial year on 30 June, the current year figures included for comparison with Budget amounts can only be estimates.
Expenses not requiring appropriation in the Budget year	Expenses which do not involve a cash flow impact in the Budget year are generally excluded from the calculation of an appropriation. An example of such an event is goods or services received free of charge that are then expensed (i.e. the Australian National

Term	Meaning
	Audit Office [ANAO] audit services — the ANAO does not charge most entities for audit services however the expense must be recognised). Similarly, bad debts are recognised as an expense but are not recognised for the purpose of calculating appropriation amounts sought from Parliament.
Forward estimates period	The 3 financial years following the Budget year. For example, where 2026–27 is the Budget year, 2027–28 is forward year one, 2028–29 is forward year 2 and 2029–30 is forward year 3.
General government sector	A Government Finance Statistics' classification of all entities that are controlled and largely funded by the Australian Government. The general government sector provides public services that are mainly non-market in nature and for the collective consumption of the community or involve the transfer or redistribution of income. These services are largely financed through taxes and other compulsory levies, user charging and external funding. This sector comprises all government departments, offices and some other bodies.
Intended result	A key part of an outcome statement that describes the goal or objective of an entity. The intended result is typically distilled from the government's economic, social, health or environmental policy goals.
Machinery of government changes	A change that occurs when the government decides to change the way Commonwealth responsibilities are managed, which ordinarily involves the movement of functions, resources and people from one entity to another.
Measure	A new policy or savings decision of the government with financial impacts on the government's underlying cash balance, fiscal balance, operating balance, headline cash balance, net debt or net worth. Such proposals are normally made in the context of the annual Budget, and are typically published in BP No. 2, in the Mid-Year Economic and Fiscal

Term	Meaning
	Outlook and the Pre-election Economic and Fiscal Outlook.
Mid-Year Economic and Fiscal Outlook	The Mid-Year Economic and Fiscal Outlook provides an update of the government's budget estimates by examining expenses and revenues in the year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow the assessment of the government's fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.
National specific purpose payments	A funding mechanism through which the Australian Government supports state efforts in delivering services in key sectors (e.g. health, schools, skills and training, disability services and affordable housing). The Commonwealth makes the payment to the states, for specific purposes in order to pursue important national policy objectives in areas that are administered by the States.
Official Public Account	The Australian Government's central bank account held within the Reserve Bank of Australia and managed by Finance that reflects the operations of the Consolidated Revenue Fund.
Operating expenditure (of heritage and cultural assets)	Expenditure items, excluding Depreciation, that Collection Institutions might include in the 'Operating expenditure for heritage and cultural assets' section of Table 3.6 and Table 3.11 include: <ul style="list-style-type: none"> • supply of goods and services, for example, outsourced repairs to artwork or insurance costs • direct labour on-costs, for example, the salaries and associated costs of staff researching and restoring items, lease of storage facilities • associated utility costs (electricity, water, gas) • cataloguing costs • containers and packaging and transportation

Term	Meaning
	<ul style="list-style-type: none"> • cleaning of collections and storage facilities and • substitution costs (preparation of copies/surrogates of artwork for public display). <p>The costs above do not include full absorption costing such as an allocation for corporate administration costs or costs that are eligible to be capitalised.</p>
Outcome	An outcome is the intended result, consequence or impact of government actions on the Australian community.
Outcome statement	<p>An outcome statement describes the intended results, activities and target group/s of an Australian Government entity. An outcome statement serves 3 main purposes within the financial framework:</p> <ul style="list-style-type: none"> • to explain and control the purposes for which annual appropriations are approved by the Parliament for use by entities • to provide a basis for annual budgeting, including (financial) reporting against the use of appropriated funds • to measure and assess entity and program non-financial performance in contributing to government policy objectives.
Performance measure	<p>Used to measure entity effectiveness in achieving the government's outcomes. Performance measures must be measurable and may be qualitative or quantitative. Performance measures in the Portfolio Budget Statements are reported in the Annual Performance Statements, published in the Annual Report, for the same year.</p>
PB Statements	Portfolio Budget Statements, also commonly referred to as the PB Statements.
PGPA Act flipchart and list	The PGPA Act Flipchart, located on Finance's website, is a reference of all the non-corporate and corporate Commonwealth entities and companies (government bodies) that are subject to the PGPA Act.

Term	Meaning
	Commonwealth entities and companies on the Flipchart are organised by their portfolio.
Portfolio Additional Estimates Statements	The Portfolio Additional Estimates Statements (PAES) informs Parliament on updated entity expenditure estimates for the current Budget year and reflect changes since the Budget. The PAES, a supplement to the PB Statements, explains subsequent changes to Budget estimates as they appear in the Additional Estimates Appropriation Bills (No. 3 and 4).
Portfolio Budget Statements	Budget related paper detailing budget initiatives and explanations of appropriations specified by outcome and program by each entity within a portfolio.
Pre-election Fiscal Outlook	The Pre-election Fiscal Outlook provides an update, to the fullest extent possible, on all government decisions and all other circumstances that may have a material effect on the economic, fiscal outlook prior to issuance of the writs for the election.
Primary Reporting and Information Management Aid	The Primary Reporting and Information Management Aid (PRIMA) Forms provide model financial statements which include the most common financial and related disclosures and presentation affecting entities. There are two separate sets of PRIMA Forms which illustrate the tiered reporting requirements of the Financial Reporting Rule (Tier 1, full disclosure; or Tier 2, Reduced Disclosure Requirements). The key principle of PRIMA Forms is to include disclosures that are required by most Australian Accounting Standards or the Financial Reporting Rule.
Program	Activity that delivers benefits, services or transfer payments to individuals, industry and/or the community, with the aim of achieving the intended result specified in an outcome statement.

Term	Meaning
Program support	The entity's running costs allocated to a program funded through an entity's departmental appropriations.
<i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act)	The PGPA Act establishes a coherent system of governance and accountability for public resources, with an emphasis on planning, performance and reporting that applies to all Commonwealth entities and Commonwealth companies. The most current version of the PGPA Act is available from www.legislation.gov.au .
Purposes	The purposes of a Commonwealth entity include the objectives, functions or role of the entity.
Revenue	Total value of resources earned or received during the reporting period.
Right-of-Use (RoU) asset	Australian Accounting Standards Board 16 Leases (the Standard) removes the distinction between operating and finance leases for lessees and requires the recognition of an RoU asset and lease liability on the balance sheet for most leasing arrangements. From 1 July 2019, all Commonwealth entities and companies are required to report on their RoU assets and associated lease liabilities in their financial statements.
Senate Estimates Hearings	Senate Standing Committees hold hearings to scrutinise the Appropriation Bills and any explanatory documentation tabled to accompany them, as well as examine estimates of government expenditure. Public servants may be called to attend hearings as witnesses.
Strategic Direction Statement	The Strategic Direction Statement explains the year ahead for the entity, focusing on the items of most importance, recognising the major Budget decisions affecting the entity, the major ongoing functions, new functions and significant partnership arrangements, as well as upcoming challenges in the years ahead.

Term	Meaning
Sub-function	Government Finance Statistics classification of government expenses.
Target group	A specific group being targeted for assistance by government policy.
Third party payments	Payments made on behalf of another entity, or by other entities on behalf of the entity. For example, payments made in relation to Special Appropriations.
Transfer	Cash paid to recipients of the applicable program, including welfare payments and tax rebates.