Aged Care Quality and Safety Commission

Entity resources and planned performance

# Aged Care Quality and Safety Commission

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## Section 1: Entity Overview and Resources

### 1.1 Strategic direction statement[[1]](#footnote-1)

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 protect and enhance the safety, health, wellbeing and quality of life of aged care consumers, promote aged care consumers’ confidence and trust in the provision of aged care services, and promote engagement with aged care consumers about the quality of their care and services.

The Commission applies the range of functions and powers available under the  
*Aged Care Quality and Safety Commission Act 2018*, Rules and the *Aged Care Act 1997*, including:

* informing consumers and their representatives about their right to quality and safe care and services
* approving providers of aged care and assessing the suitability of key personnel
* educating providers on their responsibilities to deliver quality and safe care and services, and providing guidance on best practice
* regulating aged care services by accrediting, conducting quality reviews, and monitoring the quality of care and services
* dealing with complaints made or information given to the Commissioner about an approved provider’s responsibilities under the *Aged Care Act 1997* or funding agreement
* responding to reportable incidents under the Serious Incident Response Scheme (SIRS)
* reviewing and investigating the use of refundable deposits and the charging of fees, and assessing whether providers are financially sound to sustainably deliver quality services to consumers
* responding to non-compliance by approved providers with their aged care responsibilities and taking enforcement action as appropriate
* publishing data and insights on sector and provider performance.

These functions and powers enable the ACQSC to help manage risks in the aged care sector and respond appropriately to incidents and departures from expected performance or outcomes.

The ACQSC gives senior Australians and their families a single point of contact when they want to raise a concern or access information about the performance of an aged care service against the relevant legislated standards or principles.

The ACQSC works under the *Aged Care Quality and Safety Commission Act 2018*, the Aged Care Quality and Safety Commission Rules 2018 and the *Aged Care Act 1997*.

### 1.2 Entity resource statement

Table 1.1 shows the total funding 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, 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’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: ACQSC resource statement – Budget estimates for 2022–23 as at October Budget 2022

|  |  |  |
| --- | --- | --- |
|  | **2021–22 Estimated actual** $'000 | **2022–23 Estimate**  $'000 |
| **DEPARTMENTAL** |  |  |
| Prior year appropriation available | 53,846 | 97,290 |
| **Annual appropriations** |  |  |
| Ordinary annual services (a) |  |  |
| Departmental appropriation (b) | 182,462 | 201,759 |
| s74 retained revenue receipts (c) | 23,007 | 25,112 |
| Departmental Capital Budget (d) | 1,833 | 1,844 |
| Other services |  |  |
| Equity injection (e) | 1,775 | 3,025 |
| **Total departmental annual appropriations** | **209,077** | **231,740** |
| **Total departmental resourcing** | **262,923** | **329,030** |
| **Total resourcing for ACQSC** | **262,923** | **329,030** |
|  |  |  |
|  | **2021–22** | **2022–23** |
| **Average staffing level (number)** | 663 | 1,070 |

All figures are GST exclusive.

(a) Appropriation Bill (No. 1) 2022–23, Supply Bill (No.3) 2022–23 and *Supply Act (No.1) 2022–23*.

(b) Excludes $3.3m 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) 2022–23.

### 1.3 Budget measures

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

Table 1.2: ACQSC October 2022–23 Budget measures

Part 1: Measures announced since the March 2022–23 Budget

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Program** | **2021–22** $'000 | **2022–23** $'000 | **2023–24** $'000 | **2024–25** $'000 | **2025–26** $'000 |
| **An Ambitious and Enduring APS Reform Plan (a)** | | | | | | |
| Aged Care Quality and Safety Commission | | |  |  |  |  |
| Departmental payments | 1.1 | - | (71) | (173) | (207) | - |
| **Total payments** |  | **-** | **(71)** | **(173)** | **(207)** | **-** |
| **Fixing the Aged Care Crisis (b)** | | | | | | |
| Aged Care Quality and Safety Commission | | |  |  |  |  |
| Departmental payments | 1.1 | - | 3,212 | 6,686 | - | - |
| **Total payments** |  | **-** | **3,212** | **6,686** | **-** | **-** |
| **Implementing Aged Care Reform (b)** | | | | | | |
| Aged Care Quality and Safety Commission | | |  |  |  |  |
| Departmental payments | 1.1 | - | 1,833 | 3,492 | 1,465 | - |
| Departmental capital payments | | - | 300 | 600 | 100 | - |
| **Total payments** |  | **-** | **2,133** | **4,092** | **1,565** | **-** |
| **Savings from External Labour, and Savings from Advertising, Travel and Legal  Expenses (a)** | | | | | | |
| Aged Care Quality and Safety Commission | | |  |  |  |  |
| Departmental payments | 1.1 | - | (4,724) | - | - | - |
| **Total payments** |  | **-** | **(4,724)** | **-** | **-** | **-** |

(a) ACQSC is not the lead entity for this measure. Only the ACQSC impacts are shown in this table.

(b) ACQSC is not the lead entity for this measure. Full details of this measure are published under Table 1.2: Department of Health and Aged Care October 2022–23 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 measures described in Portfolio Budget Statements will be read with broader information provided in an entity’s Corporate Plan and Annual Performance Statement – included in Annual Reports – to provide an entity’s complete performance story.

The ACQSC’s most recent Corporate Plan and Annual Performance Statement are available at: www.agedcarequality.gov.au/about-us/corporate-publications

### 2.1 Budgeted expenses and performance

**Outcome 1**

Protect and enhance the safety, health, wellbeing and quality of life of aged care consumers, including through effective engagement with them, regulation and education of Commonwealth-funded aged care service providers and resolution of aged care complaints.

#### 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 and Aged Care |
| Program 3.3: Aged Care Quality  The Department of Health and Aged Care 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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2021–22 Estimated actual** $'000 | **2022–23 Budget** $'000 | **2023–24 Forward estimate** $'000 | **2024–25 Forward estimate** $'000 | **2025–26 Forward estimate** $'000 |
| **Program 1.1: Quality Aged Care Services** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation (a) | 198,268 | 220,547 | 198,713 | 190,309 | 189,815 |
| Expenses not requiring appropriation in the budget year (b) | 4,067 | 6,748 | 8,431 | 8,431 | 6,950 |
| Operating deficit (surplus) | (29,274) | (1,294) | (1,416) | (1,543) | - |
| **Total for Program 1.1** | **173,061** | **226,001** | **205,728** | **197,197** | **196,765** |
| **Total expenses for Outcome 1** | **173,061** | **226,001** | **205,728** | **197,197** | **196,765** |
|  |  |  |  |  |  |
|  | **2021–22** | **2022–23** |  |  |  |
| **Average staffing level (number)** | 663 | 1,070 |  |  |  |

(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 also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the  
October 2022–23 Budget measures that have created new programs or materially changed existing programs are provided.

Table 2.1.2: Performance measures for the ACQSC

|  |
| --- |
| Outcome 1 |
| Protect and enhance the safety, health, wellbeing and quality of life of aged care consumers, including through effective engagement with them, regulation and education of Commonwealth-funded aged care service providers and resolution of aged care complaints. |
| Program Objective – Program 1.1: Quality Aged Care Services |
| Protect and enhance the safety, health, wellbeing and quality of life of aged care consumers, and build confidence and trust in the provision of aged care services. Empower consumers and promote best practice service provision. |
| Key Activities |
| * Protect the safety, health, wellbeing, and quality of life of aged care consumers through our regulatory activities and decisions. * Contribute to enhancing confidence and trust in the aged care system, empowering consumers and promoting best practice service provision through engagement, information and education. * Contribute to aged care reform through our regulatory activities, including quality and safety, sector workforce, and governance in aged care. |

| Performance Measures | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Monitor aged care service providers’ compliance against the aged care standards. | | | | | | |
| Prior Year 2021–22 Expected Performance Results | | Budget Year 2022–23 Planned Performance Results | | | Forward Estimates 2023–26 Planned Performance Results | |
| 710 site audits with residential aged care services completed in 2021–22.  188 quality audits with home services completed in  2021–22.  8,459 assessment contacts completed in 2021–22. | | The ACQSC expects to conduct over 1,900 site audits on residential aged care services, and over 700 quality audits on home service providers.  These audits will be supplemented with assessment contacts (both on and off-site) to support continuous improvement of the sector.  The ACQSC expects to complete over 2,500 assessment contacts to monitor and assess the performance of providers to support regulatory oversight. | | | Assess residential aged care services and home services providers against the aged care standards in accordance with legislative timeframes, and target compliance monitoring to areas of identified risk. | |
| Complaints about aged care service providers are resolved within 60 days. | | | | | | |
| Prior Year 2021–22 Planned Performance Result | Budget Year 2022–23 Planned Performance Result | | Forward Estimates 2023–24 Planned Performance Result | Forward Estimates 2024–25 Planned Performance Result | | Forward Estimates 2025–26 Planned Performance Result |
| 80% | 80% | | An increase of 3% on previous year actual result | An increase of 3% on previous year actual result | | An increase of 3% on previous year actual result |
| **2021–22 Expected Performance Result** |
| 67% |

|  |  |  |
| --- | --- | --- |
| Protect the safety, wellbeing, and interests of Commonwealth-subsidised aged care consumers through regulatory activities. | | |
| Prior Year 2021–22 Expected Performance Results | Budget Year 2022–23 Planned Performance Results | Forward Estimates 2023–26 Planned Performance Results |
| The ACQSC has issued:   * 281 direction notices * 201 non-compliance notices * 25 sanctions * 56 notices to agree. | Take appropriate action to address non-compliance with approved provider responsibilities under the *Aged Care Act 1997.* | As per 2022–23. |
| Material changes to Program 1.1 resulting from the following measures:   * *Fixing the Aged Care Crisis* | | |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022–23 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**

The ACQSC is the national regulator of Commonwealth subsidised aged care services.

The ACQSC is primarily funded by appropriations and generates own-source revenue by providing accreditation audits and training opportunities to aged care providers and by cost recovering new provider application fees.

The ACQSC’s resources include additional appropriations to establish a dedicated Aged Care Complaints Commissioner, who will increase awareness of the value of effective complaint handling systems, and encourage and support older Australians, their families and carers to report concerns, building confidence that they will be managed through transparent and safe complaint management processes. Further resourcing will also fund information technology improvements to support broader reform of the Australian Aged Care sector.

In this context, the ACQSC continues to grow its workforce, and the associated costs and provisions, as it delivers on its purpose.

### 3.2 Budgeted financial statements tables

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2021–22 Estimated actual** $'000 | **2022–23 Budget** $'000 | **2023–24 Forward estimate** $'000 | **2024–25 Forward estimate** $'000 | **2025–26 Forward estimate** $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 81,906 | 121,898 | 113,483 | 108,748 | 110,429 |
| Supplier expenses | 87,100 | 97,235 | 83,641 | 79,888 | 79,395 |
| Depreciation and amortisation | 4,013 | 6,694 | 8,377 | 8,377 | 6,896 |
| Interest on RoU | 42 | 158 | 211 | 184 | 45 |
| Other expenses | - | 16 | 16 | - | - |
| **Total expenses** | **173,061** | **226,001** | **205,728** | **197,197** | **196,765** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 14,928 | 22,962 | 19,271 | 19,351 | 16,150 |
| **Total revenue** | **14,928** | **22,962** | **19,271** | **19,351** | **16,150** |
| **Gains** |  |  |  |  |  |
| Other | 54 | 54 | 54 | 54 | 54 |
| **Total gains** | **54** | **54** | **54** | **54** | **54** |
| **Total own-source income** | **14,982** | **23,016** | **19,325** | **19,405** | **16,204** |
| **Net cost of (contribution by) services** | **158,079** | **202,985** | **186,403** | **177,792** | **180,561** |
| Revenue from Government | 185,762 | 201,759 | 184,793 | 176,497 | 177,438 |
| **Surplus (Deficit)** | **27,683** | **(1,226)** | **(1,610)** | **(1,295)** | **(3,123)** |
| **Surplus (Deficit) attributable to the Australian Government** | **27,683** | **(1,226)** | **(1,610)** | **(1,295)** | **(3,123)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation reserves | - | - | - | - | - |
| **Total other comprehensive income (loss)** | **-** | **-** | **-** | **-** | **-** |
| **Total comprehensive income (loss) attributable to the Australian Government** | **27,683** | **(1,226)** | **(1,610)** | **(1,295)** | **(3,123)** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Note: Reconciliation of comprehensive income attributable to the agency** | | | | | |
|  | **2021–22** $'000 | **2022–23** $'000 | **2023–24** $'000 | **2024–25** $'000 | **2025–26** $'000 |
| **Total comprehensive income (loss) attributable to the Australian Government** | **27,683** | **(1,226)** | **(1,610)** | **(1,295)** | **(3,123)** |
| plus non-appropriated expenses depreciation and amortisation expenses | 1,607 | 2,025 | 3,060 | 3,059 | 3,300 |
| plus depreciation and amortisation expenses for RoU | 2,406 | 4,669 | 5,317 | 5,318 | 3,596 |
| less lease principal repayments | (2,422) | (4,174) | (5,351) | (5,539) | (3,773) |
| **Total comprehensive income (loss) attributable to the agency** | **29,274** | **1,294** | **1,416** | **1,543** | **-** |

RoU = Right-of-Use asset

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2021–22 Estimated actual** $'000 | **2022–23 Budget** $'000 | **2023–24 Forward estimate** $'000 | **2024–25 Forward estimate** $'000 | **2025–26 Forward estimate** $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 3,955 | 3,971 | 3,971 | 2,650 | 5,101 |
| Receivables | 100,658 | 96,952 | 95,868 | 95,411 | 83,712 |
| **Total financial assets** | **104,613** | **100,923** | **99,839** | **98,061** | **88,813** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 8,400 | 26,811 | 22,384 | 16,216 | 11,798 |
| Property, plant and equipment | 1,826 | 2,162 | 1,689 | 1,125 | 515 |
| Intangibles | 272 | 3,277 | 4,294 | 4,747 | 5,122 |
| Other | - | - | - | - | - |
| **Total non-financial assets** | **10,498** | **32,250** | **28,367** | **22,088** | **17,435** |
| **Total assets** | **115,111** | **133,173** | **128,206** | **120,149** | **106,248** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 14,000 | 14,060 | 14,060 | 12,060 | 8,389 |
| Other payables | 17,501 | 17,441 | 14,925 | 12,925 | 6,866 |
| **Total payables** | **31,501** | **31,501** | **28,985** | **24,985** | **15,255** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 9,097 | 23,500 | 19,890 | 14,351 | 10,828 |
| **Total interest bearing liabilities** | **9,097** | **23,500** | **19,890** | **14,351** | **10,828** |
| **Provisions** |  |  |  |  |  |
| Employees | 21,278 | 21,278 | 21,278 | 21,978 | 22,483 |
| Other provisions | 741 | 757 | 773 | 773 | 750 |
| **Total provisions** | **22,019** | **22,035** | **22,051** | **22,751** | **23,233** |
| **Total liabilities** | **62,617** | **77,036** | **70,926** | **62,087** | **49,316** |
| **Net assets** | **52,494** | **56,137** | **57,280** | **58,062** | **56,932** |
| **EQUITY** |  |  |  |  |  |
| Contributed equity | 22,215 | 27,084 | 29,837 | 31,914 | 33,907 |
| Reserves | 106 | 106 | 106 | 106 | 106 |
| Retained surpluses or (accumulated deficits) | 30,173 | 28,947 | 27,337 | 26,042 | 22,919 |
| **Total equity** | **52,494** | **56,137** | **57,280** | **58,062** | **56,932** |

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2022–23)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Retained earnings**   $'000 | **Asset revaluation reserve**  $'000 | **Contributed equity/ capital**  $'000 | **Total  equity**   $'000 |
| **Opening balance as at 1 July 2022** |  |  |  |  |
| Balance carried forward from previous period | 30,173 | 106 | 22,215 | **52,494** |
| Surplus (deficit) for the period | (1,226) | - | - | **(1,226)** |
| Equity injection - Bill 2 | - | - | 3,025 | **3,025** |
| Capital budget - Bill 1 (DCB) | - | - | 1,844 | **1,844** |
| **Estimated closing balance as at 30 June 2023** | **28,947** | **106** | **27,084** | **56,137** |

DCB = Departmental Capital Budget

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2021–22 Estimated actual** $'000 | **2022–23 Budget** $'000 | **2023–24 Forward estimate** $'000 | **2024–25 Forward estimate** $'000 | **2025–26 Forward estimate** $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 133,506 | 206,759 | 187,293 | 178,497 | 183,210 |
| Goods and services | 17,406 | 22,962 | 16,755 | 17,351 | 11,384 |
| Net GST received | 5,601 | 2,150 | 2,520 | 2,600 | 1,781 |
| **Total cash received** | **156,513** | **231,871** | **206,568** | **198,448** | **196,375** |
| **Cash used** |  |  |  |  |  |
| Employees | 79,036 | 121,898 | 113,483 | 108,048 | 109,924 |
| Cash to the OPA | - | 1,294 | 1,416 | 1,543 | - |
| Suppliers | 86,772 | 99,331 | 86,107 | 84,434 | 83,572 |
| Interest payments on lease liability | 42 | 158 | 211 | 184 | 45 |
| **Total cash used** | **165,850** | **222,681** | **201,217** | **194,209** | **193,541** |
| **Net cash from (or used by) operating activities** | **(9,337)** | **9,190** | **5,351** | **4,239** | **2,834** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Lease incentive received | 544 | - | - | - | - |
| Proceeds from sales of property, plant and equipment | - | - | - | - | - |
| **Total cash received** | **544** | **-** | **-** | **-** | **-** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and equipment | 1,205 | 9,869 | 2,753 | 2,098 | 2,206 |
| **Total cash used** | **1,205** | **9,869** | **2,753** | **2,098** | **2,206** |
| **Net cash from (or used by) investing activities** | **(661)** | **(9,869)** | **(2,753)** | **(2,098)** | **(2,206)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Capital budget - Bill 1 (DCB) | 14,800 | 4,869 | 2,753 | 2,077 | 5,596 |
| **Total cash received** | **14,800** | **4,869** | **2,753** | **2,077** | **5,596** |
| **Cash used** |  |  |  |  |  |
| Lease principal repayments | 2,422 | 4,174 | 5,351 | 5,539 | 3,773 |
| **Total cash used** | **2,422** | **4,174** | **5,351** | **5,539** | **3,773** |
| **Net cash from (or used by) financing activities** | **12,378** | **695** | **(2,598)** | **(3,462)** | **1,823** |
| **Net increase (or decrease) in cash held** | **2,380** | **16** | **-** | **(1,321)** | **2,451** |
| Cash and cash equivalents at the beginning of the reporting period | 1,575 | 3,955 | 3,971 | 3,971 | 2,650 |
| **Cash and cash equivalents at the end of the reporting period** | **3,955** | **3,971** | **3,971** | **2,650** | **5,101** |

DCB = Departmental Capital Budget

OPA = Official Public Account

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2021–22 Estimated actual** $'000 | **2022–23 Budget** $'000 | **2023–24 Forward estimate** $'000 | **2024–25 Forward estimate** $'000 | **2025–26 Forward estimate** $'000 |
| **CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Bill 1 (DCB) | 1,833 | 1,844 | 1,903 | 1,927 | 1,943 |
| Equity injections - Bill 2 | 1,775 | 3,025 | 850 | 150 | 50 |
| **Total capital appropriations** | **3,608** | **4,869** | **2,753** | **2,077** | **1,993** |
| **Total new capital appropriations represented by:** |  |  |  |  |  |
| Purchase of non-financial assets | 3,608 | 4,869 | 2,753 | 2,077 | 1,993 |
| Other items | - | - | - | - | - |
| **Total items** | **3,608** | **4,869** | **2,753** | **2,077** | **1,993** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations - equity injection (a) | 1,775 | 3,025 | 850 | 150 | 50 |
| Funded by capital appropriation  - DCB (b) | 1,833 | 1,844 | 1,903 | 1,927 | 1,943 |
| Funded internally from departmental resources | - | 5,000 | - | - | 229 |
| **Total acquisitions of  non-financial assets** | **3,608** | **9,869** | **2,753** | **2,077** | **2,222** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 1,205 | 9,869 | 2,753 | 2,098 | 2,206 |
| **Total cash used to acquire assets** | **1,205** | **9,869** | **2,753** | **2,098** | **2,206** |

DCB = Departmental Capital Budget

(a) Includes both current Bill 2 and prior Act 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 2022–23)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Buildings** $'000 | **Property, plant and  equipment** $'000 | **Intangibles**    $'000 | **Total** $'000 |
| **As at 1 July 2022** |  |  |  |  |
| Gross book value | - | 4,758 | 3,584 | **8,342** |
| Gross book value - RoU | 12,807 | 539 | - | **13,346** |
| Accumulated depreciation/ amortisation and impairment | - | (2,985) | (3,312) | **(6,297)** |
| Accumulated depreciation/ amortisation and impairment - RoU | (4,407) | (486) | - | **(4,893)** |
| **Opening net book balance** | **8,400** | **1,826** | **272** | **10,498** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |
| Funded by capital appropriations - equity injection (a) | - | 700 | 2,025 | **2,725** |
| Funded by capital appropriations -  DCB (b) | - | 639 | 1,205 | **1,844** |
| By purchase - internally funded | 5,000 | - | 300 | **5,300** |
| By purchase - RoU | 18,435 | 142 | - | **18,577** |
| **Total additions** | **23,435** | **1,481** | **3,530** | **28,446** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | (500) | (1,000) | (525) | **(2,025)** |
| Depreciation/amortisation expense - RoU | (4,524) | (145) | - | **(4,669)** |
| **Total other movements** | **(5,024)** | **(1,145)** | **(525)** | **(6,694)** |
| **As at 30 June 2023** |  |  |  |  |
| Gross book value | 5,000 | 6,097 | 7,114 | **18,211** |
| Gross book value - RoU | 31,242 | 681 | - | **31,923** |
| Accumulated depreciation/ amortisation and impairment | (500) | (3,985) | (3,837) | **(8,322)** |
| Accumulated depreciation/ amortisation and impairment - RoU | (8,931) | (631) | - | **(9,562)** |
| **Closing net book balance** | **26,811** | **2,162** | **3,277** | **32,250** |

DCB = Departmental Capital Budget

RoU = Right-of-Use asset

(a) Includes both current Bill 2 and prior Act 2, 4, 6 appropriations.

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

1. For more information about the strategic direction of the ACQSC, refer to the current Corporate Plan, available at: www.agedcarequality.gov.au/about-us/corporate-publications [↑](#footnote-ref-1)