

Australian Criminal Intelligence Commission

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Australian Criminal Intelligence Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Criminal Intelligence Commission (ACIC) is Australia's national criminal intelligence agency.

The purpose of the ACIC is to protect Australia from serious criminal threats. We achieve this by collecting, analysing and disseminating intelligence; sharing information to support police partners through our national policing systems and services; and supporting employment and entitlement decisions through delivery of background checking services.

In collaboration with partners and in response to the criminal risks facing Australia the ACIC deliver the following five strategic objectives:

- Unique, actionable and insightful intelligence at pace that uses our global connected network to illuminate the current, emerging and future threat environment and impact serious and organised crime occurring domestically and offshore.
- Hardening the environment to serious and organised crime through collaboration with intelligence; law enforcement; and other partners to combat serious and organised crime impacting Australia, and through the provision of trusted advice to government that influences policies and legislation to address the evolving criminal threat landscape.
- Trusted services and information sharing through our background checking services to keep Australians safe, and by sharing intelligence and vital police information through our national systems and platforms to enable our partners to protect the community.
- Innovating through emerging technologies and our diverse workforce to develop and integrate new technologies to stay ahead of criminal threats.
- Subject to parliamentary approval, we will implement comprehensive legislative reform enhancing our impact as Australia's national criminal intelligence agency. We will embed our operating model to deliver more timely and relevant intelligence to partners on the highest-priority serious and organised crime threats.

The Australian Government has provided funding for the ACIC to deliver several policy initiatives to combat serious and organised crime, and support law enforcement nationally, including delivery of criminal intelligence operational capability, and support for the ACIC's unique coercive powers.

The ACIC will continue to strengthen the value of accurate and timely background information to inform decision-making and improve community safety.

The ACIC's Corporate Plan outlines the key activities and capabilities required to achieve its purpose and strategic objectives. Our investments are guided by, and in response to, the complex environment in which the ACIC operates. More details can be found at www.acic.gov.au.

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

	2025–26 <i>Estimated actual \$'000</i>	2026–27 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available	74,917	48,595
Departmental appropriation (b) (c)	166,202	167,328
s74 external revenue (d)	11,168	9,992
Departmental capital budget (e)	2,802	2,850
Annual appropriations – other services – non-operating (f)		
Prior year appropriations available	121	3,029
Equity injection (b)	22,535	32,511
Total departmental annual appropriations	277,745	264,305
Special accounts (g)		
Opening balance	129,139	99,147
Appropriation receipts (h)	34,822	16,980
Non-appropriation receipts	175,822	182,622
Total special accounts	339,783	298,749
<i>Less departmental appropriations drawn from annual appropriations and credited to special accounts</i>	<i>(34,822)</i>	<i>(16,980)</i>
Total departmental resourcing	582,706	546,074
Total resourcing for ACIC	582,706	546,074
	2025–26	2026–27
Average staffing level (number)	883	886

Prepared on a resourcing (that is, appropriations available) basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

- a) Appropriation Bill (No. 1) 2026–2027.
- b) Excludes \$3.1m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Excludes departmental capital budget (DCB).
- d) Estimated external revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- f) Appropriation Bill (No. 2) 2026–2027.
- g) For further information on special accounts, please refer to the *Budget Paper No. 4 – Agency Resourcing*. Please also see Table 2.1.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations and special accounts.
- h) Amounts credited to the special account from ACIC's annual appropriations.

1.3 Budget measures

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

Table 1.2: ACIC 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
Payment measures						
Attorney-General's Portfolio – additional resourcing (a)	1.1					
Departmental payment		–	268	272	275	279
Total		–	268	272	275	279
Government Response to the Antisemitic Bondi Terrorist Attack (b)	1.1					
Departmental payment		nfp	nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp	nfp
Home Affairs - additional resourcing (c)	1.1					
Departmental payment		–	nfp	nfp	nfp	nfp
Total		–	nfp	nfp	nfp	nfp
Reducing spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (d)	1.1					
Departmental payment		–	–	–	–	(5,647)
Total		–	–	–	–	(5,647)
Securing the National Disability Insurance Scheme for Future Generations (e)	1.1					
Departmental payment		–	1,457	1,478	1,495	1,514
Total		–	1,457	1,478	1,495	1,514
Total payment measures						
Departmental		–	1,725	1,750	1,770	(3,854)
Total		–	1,725	1,750	1,770	(3,854)

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.

- The lead entity for measure Attorney-General's Portfolio - additional resourcing is the Attorney-General's Department. The full measure description and package details appear in *Budget Paper No. 2* under the Attorney-General's Portfolio.
- The financial implications of this measure were published in the Home Affairs Portfolio Supplementary Additional Estimates Statement 2025–26.
- The lead entity for measure Home Affairs - additional resourcing is Home Affairs. The full measure description and package details appear in *Budget Paper No. 2* under the Home Affairs portfolio.
- The full measure description and package details for Reducing spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension appears in *Budget Paper No. 2* under cross portfolio.
- The lead entity for measure Securing the National Disability Insurance Scheme for Future Generations is National Disability Insurance Agency. The full measure description and package details appear in *Budget Paper No. 2* under the Health, Disability and Aging 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 that 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 ACIC can be found at:
<https://www.acic.gov.au/publications/corporate-documents/corporate-plan>

The most recent annual performance statement can be found at:
<https://www.acic.gov.au/publications/annual-reports>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: To protect Australia from criminal threats through coordinating a strategic response and the collection, assessment and dissemination of intelligence and policing information.

Linked programs

Australian Federal Police
<ul style="list-style-type: none"> Program 1.1: Federal Policing
Australian Security Intelligence Organisation
<ul style="list-style-type: none"> Program 1.1: Security Intelligence
Australian Signals Directorate
<ul style="list-style-type: none"> Program 1.1: Foreign Signals Intelligence, Cyber Security and Offensive Cyber Operations
Australian Taxation Office
<ul style="list-style-type: none"> Program 1.1: Australian Taxation Office
Australian Transaction Reports and Analysis Centre
<ul style="list-style-type: none"> Program 1.1: AUSTRAC
Department of Home Affairs
<ul style="list-style-type: none"> Program 1.2: National Security and Resilience Program 1.3: Cyber Security Program 1.4: Counter Terrorism Program 3.2: Border Management
Attorney-General's Department
<ul style="list-style-type: none"> Program 1.1: Attorney-General's Department
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Australian Criminal Intelligence Commission works collaboratively with law enforcement and national security partners to protect Australia from serious and organised crime, which is a major threat to Australia's sovereignty, security and safety.</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.

Table 2.1.1: Budgeted expenses for Outcome 1

	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: Australian Criminal Intelligence Commission					
Departmental expenses					
Departmental appropriation	167,566	167,328	101,319	102,772	104,520
Section 74 external revenue (a)	8,418	10,511	7,983	8,233	4,715
Special accounts					
National Policing Information Systems and Services Special Account	190,995	183,218	190,456	196,982	206,575
Expenses not requiring appropriation in the Budget year (b)	6,606	4,929	5,104	5,104	5,104
Departmental total	373,585	365,986	304,862	313,091	320,914
Total expenses for program 1.1	373,585	365,986	304,862	313,091	320,914
	2025–26	2026–27			
Average staffing level (number)	883	886			

Annual appropriation amounts reported are inclusive of supply bill arrangements.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

b) Expenses not requiring appropriation in the budget year are made up of depreciation expenses, amortisation expenses, audit fees, and resources received free of charge.

Performance measures for Outcome 1

Table 2.1.3 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 (i.e. 2025–26), 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 to be provided.

Table 2.1.3: Performance measures for Outcome 1

Outcome 1 – To protect Australia from criminal threats through coordinating a strategic response and the collection, assessment and dissemination of intelligence and policing information.		
Program 1.1 – Australian Criminal Intelligence Commission		
The ACIC supports the protection of Australia from criminal threats through developing and coordinating innovative disruption strategies that disable or dismantle criminal groups. The ACIC, through Board-approved special investigations and special operations collects, assesses and disseminates criminal intelligence to improve the national ability to respond to crime affecting Australia. The ACIC provides high-quality national policing information systems and services to Commonwealth and law enforcement partners and keeps the community safe through delivery of background checking services to support employment or entitlement decisions.		
Key activities	Key activities reported in the ACIC Corporate Plan 2025–26 that relate to this program: Key activity 1: To collect, analyse and communicate intelligence relating to serious and organised crime impacting Australia, including where it has a transnational dimension. Key activity 2: To ensure that there are systems and services that enable criminal intelligence and police information to be shared across jurisdictions, including the provision of nationally coordinated criminal history checks.	
Year	Performance measures	Expected performance results
Current year 2025–26	1. Percentage of stakeholders that requested an additional intelligence product disclosure.	Target: Equal to or greater than 60 percent additional disseminations. Tracking: From 1 July to 31 December 2025, the target was substantially met. Performance measure: Substantially on track.
	2. ACIC intelligence insights and advice are impactful, informed and influential on partner operational or policy activities.	Target: Equal to or greater than 80 percent of stakeholder survey respondents deliver 'agree' or 'strongly agree' ratings. This performance measure will be assessed through the end of cycle stakeholder feedback survey for reporting in the Annual Performance Statements 2025–26.

<p>Outcome 1 – To protect Australia from criminal threats through coordinating a strategic response and the collection, assessment and dissemination of intelligence and policing information.</p>		
<p>Program 1.1 – Australian Criminal Intelligence Commission The ACIC supports the protection of Australia from criminal threats through developing and coordinating innovative disruption strategies that disable or dismantle criminal groups. The ACIC, through Board-approved special investigations and special operations collects, assesses and disseminates criminal intelligence to improve the national ability to respond to crime affecting Australia. The ACIC provides high-quality national policing information systems and services to Commonwealth and law enforcement partners and keeps the community safe through delivery of background checking services to support employment or entitlement decisions.</p>		
Current year 2025–26	3. National system availability.	<p>Target: A rating equal to or greater than 'substantially met' from the collective attainment of board benchmarks across all systems.</p> <p>Tracking: From 1 July to 31 December 2025, all system benchmarks were met.</p> <p>Performance measure: On track.</p>
	4. Stakeholders agree or strongly agree that ACIC national policing information systems are of value to their work.	<p>Target: Equal to or greater than 80 percent of stakeholder survey respondents deliver 'agree' or 'strongly agree' ratings.</p> <p>This performance measure will be assessed through the end of cycle stakeholder feedback survey for reporting in the Annual Performance Statements 2025–26.</p>
	5. Percentages of ACIC components for urgent checks and standard checks that are delivered on time.	<p>Target 1: Equal to or greater than 95 percent of urgent checks completed in 5 business days.</p> <p>Tracking: From 1 July to 31 December 2025, the urgent check target was met.</p> <p>Target 2: Equal to or great than 95 percent of standard checks completed in 10 business days.</p> <p>Tracking: From 1 July to 31 December 2025, the standard check target was met.</p> <p>Performance measure: On track</p>
	6. The ACIC undertakes audits of accredited bodies and ensures their compliance with established timeframes.	<p>Target: Equal to or greater than 10 percent of accredited bodies subject to an audit or compliance check.</p> <p>Tracking: From 1 July to 31 December 2025, the target was met.</p> <p>Performance measure: On track</p>

Outcome 1 – To protect Australia from criminal threats through coordinating a strategic response and the collection, assessment and dissemination of intelligence and policing information.		
Program 1.1 – Australian Criminal Intelligence Commission		
The ACIC supports the protection of Australia from criminal threats through developing and coordinating innovative disruption strategies that disable or dismantle criminal groups. The ACIC, through Board-approved special investigations and special operations collects, assesses and disseminates criminal intelligence to improve the national ability to respond to crime affecting Australia. The ACIC provides high-quality national policing information systems and services to Commonwealth and law enforcement partners and keeps the community safe through delivery of background checking services to support employment or entitlement decisions.		
Year	Performance measures	Planned performance results
Budget year 2026–27	4. Percentages of ACIC components for urgent checks and standard checks that are delivered on time.	Target 1: Equal to or greater than 95 percent of urgent checks completed in 5 business days. Target 2: Equal to or greater than 95 percent of standard checks completed in 10 business days.
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 Explanatory notes and analysis of budgeted financial statements

In 2026–27 ACIC is budgeting a net cash operating deficit of \$1.0 million. This is as a result of a previous government decision to fund the National Firearms Register from the National Policing Information Systems and Services Special Account reserve.

In 2026–27 revenues from government are budgeted to decrease from that received in 2025–26 by \$0.2 million to \$167.3 million. Own-source revenues in 2026–27 are expected to increase by \$5.6 million to \$194.5 million.

Expenditures are budgeted to reduce by \$7.6 million to \$366.0 million in 2026–27.

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	145,423	148,927	138,718	140,057	142,756
Suppliers	188,183	177,355	124,927	129,460	135,427
Depreciation and amortisation (a)	38,781	38,622	39,274	40,677	40,186
Finance costs	1,198	1,082	1,943	2,897	2,545
Total expenses	373,585	365,986	304,862	313,091	320,914
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	186,990	192,614	197,121	204,472	207,472
Other	1,919	1,919	1,919	1,919	1,919
Total own-source revenue	188,909	194,533	199,040	206,391	209,391
Total own-source income	188,909	194,533	199,040	206,391	209,391
Net (cost of)/contribution by services	(184,676)	(171,453)	(105,822)	(106,700)	(111,523)
Revenue from Government	167,566	167,328	101,319	102,772	104,520
Surplus/(deficit) attributable to the Australian Government	(17,110)	(4,125)	(4,503)	(3,928)	(7,003)
Total comprehensive income/(loss) attributable to the Australian Government	(17,110)	(4,125)	(4,503)	(3,928)	(7,003)

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) – as per statement of comprehensive income	(17,110)	(4,125)	(4,503)	(3,928)	(7,003)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	3,712	3,887	3,887	3,887	3,887
Plus: depreciation/amortisation expenses for right-of-use (ROU) assets (b)	12,853	11,409	12,061	13,464	12,973
Less: lease principal repayments (b)	13,361	12,215	12,508	13,423	9,857
Net cash operating surplus/(deficit)	(13,906)	(1,044)	(1,063)	–	–

Prepared on Australian Accounting Standards basis.

- 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	103,366	97,618	89,208	89,208	89,208
Trade and other receivables	95,563	95,563	95,563	95,563	95,563
Total financial assets	198,929	193,181	184,771	184,771	184,771
Non-financial assets					
Land and buildings	41,560	42,078	83,460	70,862	58,642
Property, plant and equipment	29,072	29,234	32,203	31,015	35,208
Intangibles	182,433	217,007	222,057	221,449	220,841
Other non-financial assets	15,136	15,136	15,136	15,136	15,136
Total non-financial assets	268,201	303,455	352,856	338,462	329,827
Total assets	467,130	496,636	537,627	523,233	514,598
LIABILITIES					
Payables					
Suppliers	36,429	36,429	36,429	36,429	36,429
Other payables	8,088	8,088	8,088	8,088	8,088
Total payables	44,517	44,517	44,517	44,517	44,517
Interest-bearing liabilities					
Leases	35,804	34,074	76,675	63,282	58,686
Total interest-bearing liabilities	35,804	34,074	76,675	63,282	58,686
Provisions					
Employee provisions	37,480	37,480	37,480	37,480	37,480
Other provisions	1,553	1,553	1,553	1,553	1,553
Total provisions	39,033	39,033	39,033	39,033	39,033
Total liabilities	119,354	117,624	160,225	146,832	142,236
Net assets	347,776	379,012	377,402	376,401	372,362
EQUITY (a)					
Parent entity interest					
Contributed equity	155,312	190,673	193,566	196,493	199,457
Reserves	19,447	19,447	19,447	19,447	19,447
Retained surplus (accumulated deficit)	173,017	168,892	164,389	160,461	153,458
Total parent entity interest	347,776	379,012	377,402	376,401	372,362
Total equity	347,776	379,012	377,402	376,401	372,362

Prepared on Australian Accounting Standards basis.

a) 'Equity' is the residual interest in assets after deduction of liabilities.

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

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	173,017	19,447	155,312	347,776
Adjusted opening balance	173,017	19,447	155,312	347,776
Comprehensive income				
Surplus/(deficit) for the period	(4,125)	–	–	(4,125)
Total comprehensive income	(4,125)	–	–	(4,125)
of which:				
Attributable to the Australian Government	168,892	19,447	155,312	343,651
Contributions by owners				
Equity injection – appropriation	–	–	32,511	32,511
Departmental capital budget (DCB)	–	–	2,850	2,850
Sub-total transactions with owners	–	–	35,361	35,361
Estimated closing balance as at 30 June 2027	168,892	19,447	190,673	379,012
Closing balance attributable to the Australian Government	168,892	19,447	190,673	379,012

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	178,736	177,209	108,633	110,086	107,036
Sale of goods and rendering of services	186,990	192,614	197,121	204,472	207,472
Net GST received	16,254	11,368	11,127	11,536	12,555
Total cash received	381,980	381,191	316,881	326,094	327,063
Cash used					
Employees	145,423	148,927	138,718	140,057	142,756
Suppliers	202,518	186,804	134,135	139,077	146,063
Interest payments on lease liabilities	1,198	1,082	1,943	2,897	2,545
74 external revenue transferred to the Official Public Account (OPA)	11,063	9,881	7,314	7,314	2,516
Total cash used	360,202	346,694	282,110	289,345	293,880
Net cash from/(used by) operating activities	21,778	34,497	34,771	36,749	33,183
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	65,478	63,391	33,566	26,253	26,290
Total cash used	65,478	63,391	33,566	26,253	26,290
Net cash from/(used by) investing activities	(65,478)	(63,391)	(33,566)	(26,253)	(26,290)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	27,069	35,361	2,893	2,927	2,964
Total cash received	27,069	35,361	2,893	2,927	2,964
Cash used					
Principal payments on lease liability	13,361	12,215	12,508	13,423	9,857
Total cash used	13,361	12,215	12,508	13,423	9,857
Net cash from/(used by) financing activities	13,708	23,146	(9,615)	(10,496)	(6,893)
Net increase/(decrease) in cash held	(29,992)	(5,748)	(8,410)	–	–
Cash and cash equivalents at the beginning of the reporting period	133,358	103,366	97,618	89,208	89,208
Cash and cash equivalents at the end of the reporting period	103,366	97,618	89,208	89,208	89,208

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
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	2,802	2,850	2,893	2,927	2,964
Equity injections – Bill 2	24,267	32,511	–	–	–
Total new capital appropriations	27,069	35,361	2,893	2,927	2,964
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>27,069</i>	<i>35,361</i>	<i>2,893</i>	<i>2,927</i>	<i>2,964</i>
Total items	27,069	35,361	2,893	2,927	2,964
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	24,374	32,511	–	–	–
Funded by capital appropriation – DCB (b)	2,802	2,850	2,893	2,927	2,964
Funded internally from departmental resources	38,302	28,030	30,673	23,326	23,326
TOTAL	65,478	63,391	33,566	26,253	26,290
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	69,633	73,876	88,675	26,283	31,551
Less: right-of-use (ROU) additions	(4,155)	(10,485)	(55,109)	(30)	(5,261)
Total cash used to acquire assets	65,478	63,391	33,566	26,253	26,290

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

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

b) Includes purchases from current and previous years' departmental capital budgets (DCBs).

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

	Land and Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2026				
Gross book value	23,562	43,338	276,797	343,697
Gross book value – right-of-use (ROU) assets	91,387	14,526	–	105,913
Accumulated depreciation/ amortisation and impairment	(6,302)	(18,597)	(94,364)	(119,263)
Accumulated depreciation/ amortisation and impairment – ROU assets	(67,087)	(10,195)	–	(77,282)
Opening net book balance	41,560	29,072	182,433	253,065
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	316	3,360	28,835	32,511
By purchase – appropriation ordinary annual services (b)	–	2,850	–	2,850
By purchase – appropriation ordinary annual services – ROU assets	10,485	–	–	10,485
By purchase – other	–	–	28,030	28,030
Total additions	10,801	6,210	56,865	73,876
Other movements				
Depreciation/amortisation expense	(760)	(4,162)	(22,291)	(27,213)
Depreciation/amortisation on ROU assets	(9,523)	(1,886)	–	(11,409)
Total other movements	(10,283)	(6,048)	(22,291)	(38,622)
As at 30 June 2027				
Gross book value	23,878	49,548	333,662	407,088
Gross book value – ROU assets	101,872	14,526	–	116,398
Accumulated depreciation/ amortisation and impairment	(7,062)	(22,759)	(116,655)	(146,476)
Accumulated depreciation/ amortisation and impairment – ROU assets	(76,610)	(12,081)	–	(88,691)
Closing net book balance	42,078	29,234	217,007	288,319

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of supply bill arrangements.

- 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2026–2027.
- 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026–2027 for depreciation/amortisation expenses, DCBs or other operational expenses.