

OFFICIAL

**Office of the Commonwealth  
Ombudsman**

**Entity resources and planned  
performance**

# Office of the Commonwealth Ombudsman

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The outcome for the Office of the Commonwealth Ombudsman (the Office) is fair and accountable administrative action by Australian Government entities and prescribed private sector organisations, by investigating complaints, reviewing administrative action and statutory compliance inspections and reporting.

In 2026-27 our effort will be informed by the following objectives (Table 2.1.2 provides further detail):

- Objective 1      Provide independent, effective, efficient, and accessible complaint handling services to ensure the entities we oversee act with fairness and integrity
- Objective 2      Provide assurance that detention facilities, law enforcement and integrity agencies we oversee comply with statutory and international obligations, through inspections, visits, and reports.
- Objective 3      Maintain the confidence of the community, Parliament, and the entities we oversee.
- Objective 4      Influence enduring systemic improvement in public administration, through formal and informal comments, suggestions and recommendations, strategic engagement, inspections, visits, education, and investigations.

To support these goals, during 2026-27 we will prioritise:

- Delivering and investing in effective, efficient, and accessible complaints management as the central function of the Office, including a continued focus on earlier resolution of complaints, where possible, to allow complainants to move on with their lives.
- Delivering the National Student Ombudsman function within the Office including handling complaints from higher education students nationally.
- Enhancing the value and efficiency of our statutory oversight functions to provide assurance over law enforcement agencies and integrity agencies by continuing to apply a more flexible and risk-based approach to assurance activities.
- Enhancing the ways the Office influences systemic improvement in public administration.

## 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: Office of the Commonwealth Ombudsman resource statement — Budget estimates for 2026-27 as at Budget May 2026**

	<i>2025-26 Estimated actual \$'000</i>	<i>2026-27 Estimate \$'000</i>
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	13,893	11,946
Departmental appropriation	47,751	48,418
s74 External Revenue (c)	4,700	4,700
Departmental capital budget (d)	300	880
Total departmental annual appropriations	<b>66,644</b>	<b>65,944</b>
<b>Total departmental resourcing</b>	<b>66,644</b>	<b>65,944</b>
<b>Total resourcing for OCO</b>	<b>66,644</b>	<b>65,944</b>
	<i>2025-26</i>	<i>2026-27</i>
<b>Average staffing level (number)</b>	<b>334</b>	<b>330</b>

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

Prepared on a resourcing (i.e. appropriations available) basis.

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

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

(b) Excludes departmental capital budget (DCB).

(c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(d) 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'.

### 1.3 Budget measures

Budget measures relating to the Office are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: OCO 2026-27 Budget measures**

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
<b>Payment measures</b>					
Attorney-General's Portfolio – additional resourcing(a)	1.1				
Departmental payment	-	1,518	1,536	1,552	1,572
<b>Total</b>	-	<b>1,518</b>	<b>1,536</b>	<b>1,552</b>	<b>1,572</b>
Reducing Spending on Consultants, Contractors and Labour Hire, and Other Non-Wage Expenses — One-Year Extension (b)	1.1				
Departmental payment	-	-	-	-	(846)
<b>Total</b>	-	-	-	-	<b>(846)</b>
<b>Total payment measures</b>					
Departmental	-	1,518	1,536	1,552	726
<b>Total</b>	-	<b>1,518</b>	<b>1,536</b>	<b>1,552</b>	<b>726</b>

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

- (a) The full measure description for *Attorney-General's Portfolio – additional resourcing* appears in Budget Paper No. 2 under the Attorney-General's Portfolio.
- (b) The full measure description for *Reducing Spending on Consultants, Contractors and Labour Hire, and Other Non-Wage Expenses — One-Year Extension* appears in Budget Paper No. 2 under cross 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 Office of the Commonwealth Ombudsman can be found at:

<https://www.ombudsman.gov.au/about/our-plans-commitments-and-programs>

The most recent annual performance statement be found at:

[https://www.ombudsman.gov.au/\\_data/assets/pdf\\_file/0022/322258/Commonwealth-Ombudsman-Annual-Report-2024-25.pdf](https://www.ombudsman.gov.au/_data/assets/pdf_file/0022/322258/Commonwealth-Ombudsman-Annual-Report-2024-25.pdf)

## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: Fair and accountable administrative action by Australian Government entities and prescribed private sector organisations, by investigating complaints, reviewing administrative action and statutory compliance inspections and reporting.**

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

**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
<b>Program 1.1: Office of the Commonwealth Ombudsman</b>					
Departmental expenses					
Departmental appropriation	50,879	48,418	49,237	49,643	47,986
s74 External Revenue (a)	4,700	4,700	4,700	5,000	5,000
Expenses not requiring appropriation in the Budget year (b)	3,594	3,594	3,694	3,594	3,594
<b>Departmental total</b>	<b>59,173</b>	<b>56,712</b>	<b>57,631</b>	<b>58,237</b>	<b>56,580</b>
<b>Total expenses for program 1.1</b>	<b>59,173</b>	<b>56,712</b>	<b>57,631</b>	<b>58,237</b>	<b>56,580</b>
<hr/>					
	2025-26	2026-27			
<b>Average staffing level (number)</b>	334	330			

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

- (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, make good expenses and audit fees.

**Table 2.1.2: Performance measure 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 (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 provided.

<p><b>Outcome 1 – Fair and accountable administrative action by Australian Government entities and prescribed private sector organisations, by investigating complaints, reviewing administrative action and statutory compliance inspections and reporting.</b></p>		
<p><b>Program 1 – Office of the Commonwealth Ombudsman</b>                  To provide independent, effective, efficient, and accessible complaint handling services, provide assurance that detention facilities, law enforcement and integrity agencies we oversee comply with statutory and international obligations, and influence enduring systemic improvement in public administration.</p>		
<p><b>Key Activities</b></p>	<ul style="list-style-type: none"> <li>• Receiving and resolving complaints about the administrative actions of government departments, prescribed agencies and other entities falling within our various jurisdictions.</li> <li>• Overseeing the use of some intrusive, covert and coercive powers by certain law enforcement and integrity agencies.</li> <li>• Visiting Commonwealth places of detention and coordinating the network of preventive monitoring bodies across states and territories, as part of Australia’s implementation of the United Nations Optional Protocol to the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT).</li> <li>• Administering the Public Interest Disclosure (PID) Scheme which promotes the integrity of the Commonwealth public sector by providing an avenue for public officials to report and investigate wrongdoing and protect whistleblowers.</li> <li>• Assessing and reporting to the Minister of Immigration on the appropriateness of arrangements for people who have been held in immigration detention for longer than 2 years.</li> <li>• Provide an independent mechanism to receive reports of serious abuse in Defence.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current Year 2025-26	Percentage of complaint handling performance standards met.	<p><b>Target:</b> 80% met.</p> <p><b>The target is not on track.</b> As at 31 December 2025, 53% of complaint handling performance standards were met. Performance has improved against some, but not all, individual standards.</p> <p><b>Performance measure:</b> not on track.</p>
	Percentage of complainants surveyed by the Office are satisfied (or better) with our service.	<p><b>Target:</b> 65% surveyed complaints satisfied.</p> <p><b>The target is not on track.</b> As at 31 December 2025, 37% of survey respondents were satisfied with the overall service they received from the Office.</p> <p><b>Performance measure:</b> not on</p>

<p><b>Outcome 1 – Fair and accountable administrative action by Australian Government entities and prescribed private sector organisations, by investigating complaints, reviewing administrative action and statutory compliance inspections and reporting.</b></p>		
<p><b>Program 1 – Office of the Commonwealth Ombudsman</b></p> <p>To provide independent, effective, efficient, and accessible complaint handling services, provide assurance that detention facilities, law enforcement and integrity agencies we oversee comply with statutory and international obligations, and influence enduring systemic improvement in public administration.</p>		
		track.
	Percentage of complainants surveyed found our service to be accessible	<p><b>Target:</b> 65% surveyed complainants found our service easy to access.</p> <p><b>The target is not on track.</b> As at 31 December 2025, 63% of complainants found our service easy to access.</p> <p><b>Performance measure:</b> not on track.</p>
	Number of inspections and visits undertaken.	<p><b>Target:</b> Count (no target)</p> <p><b>The target is on track.</b> From 1 July to 31 December 2025, 86 inspections and visits were conducted.</p> <p><b>Performance measure:</b> on track.</p>
	Percentage of planned risk-based inspections and visits undertaken.	<p><b>Target:</b> 90% of inspections and visits undertaken against the plan.</p> <p><b>The target is not on track.</b> 85% of inspections and visits planned for 1 July to 31 December 2025 were undertaken.</p> <p><b>Performance measure:</b> not on track.</p>
	Percentage of number of targeted reports for long term detainees provided to the Minister.	<p><b>Target:</b> 80% of targeted reports sent to the minister.</p> <p><b>The target is not on track.</b> From 1 July to 31 December 2025, 53% of targeted reports were sent.</p> <p><b>Performance measure:</b> not on track.</p>
	Number of submissions and briefings made to, and appearances before, Parliamentary Committees.	<p><b>Target:</b> Count (no target)</p> <p><b>The target is on track.</b> From 1 July to 31 December 2025, we made 9 submissions and briefings to, or appearances before, parliamentary committees.</p> <p><b>Performance measure:</b> on track.</p>
	Percentage of reports delivered within legislative timeframes.	<p><b>Target:</b> 100% of reports delivered.</p> <p><b>The target is on track.</b> From 1 July to 31 December 2025, 100% of reports were delivered within their legislative timeframes.</p>

<p><b>Outcome 1 – Fair and accountable administrative action by Australian Government entities and prescribed private sector organisations, by investigating complaints, reviewing administrative action and statutory compliance inspections and reporting.</b></p>		
<p><b>Program 1 – Office of the Commonwealth Ombudsman</b></p> <p>To provide independent, effective, efficient, and accessible complaint handling services, provide assurance that detention facilities, law enforcement and integrity agencies we oversee comply with statutory and international obligations, and influence enduring systemic improvement in public administration.</p>		
		<p><b>Performance measure:</b> on track.</p>
	Percentage of surveyed entities give a rating of satisfied (or better) with our impartiality.	<p><b>Target:</b> 65% of agency respondents satisfied.</p> <p><b>Nil result.</b> The survey is conducted after 31 July 2026. Results will become available in time for the annual report.</p> <p><b>Performance measure:</b> indeterminate.</p>
	Number of publications.	<p><b>Target:</b> Count (no target)</p> <p><b>The target is on track.</b> From 1 July to 31 December 2025, we made 30 publications to our website with the goal of encouraging systemic improvement in administration.</p> <p><b>Performance measure:</b> on track.</p>
	Percentage of formal recommendations in reports accepted by agencies and entities.	<p><b>Target:</b> 75% of formal recommendations accepted.</p> <p><b>The target is on track.</b> As at 31 December 2025, 91% of formal recommendations were accepted.</p> <p><b>Performance measure:</b> on track.</p>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2026-27	Percentage of complaint handling performance standards met.	Target: 80%
	Percentage of complainants surveyed by the Office are satisfied (or better) with our service.	Target: 65%
	Percentage of complainants surveyed found our service to be accessible	Target: 65%
	Number of inspections and visits undertaken.	Target: Count only
	Percentage of planned risk-based inspections and visits undertaken.	Target: 90%
	Percentage of targeted reports for long term detainees provided to the Minister.	Target: 80%

<b>Outcome 1 – Fair and accountable administrative action by Australian Government entities and prescribed private sector organisations, by investigating complaints, reviewing administrative action and statutory compliance inspections and reporting.</b>		
<b>Program 1 – Office of the Commonwealth Ombudsman</b>		
To provide independent, effective, efficient, and accessible complaint handling services, provide assurance that detention facilities, law enforcement and integrity agencies we oversee comply with statutory and international obligations, and influence enduring systemic improvement in public administration.		
	Number of submissions and briefings made to, and appearances before, Parliamentary Committees.	Target: Count only
	Percentage of reports delivered within legislative timeframes.	Target: Target 100%
	Percentage of surveyed entities give a rating of satisfied (or better) with our impartiality.	Target 65%
	Number of publications.	Target: Count only
	Percentage of formal recommendations in reports accepted by agencies and entities.	Target 75%
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		

(a) The Office of the Commonwealth Ombudsman (OCO) is reviewing its performance measures for 2026–27. New performance measures and targets will be published in the OCO 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

The resource statement (Table 1.1) provides a consolidated view of the resources available to the Office in 2026-27. This includes funding provided as departmental capital budget and appropriation receivable. The comprehensive income statement (Table 3.1) shows only the operating appropriation provided in 2026-27.

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

##### Comprehensive income statement

The Office is budgeting for a break-even operating result, adjusted for depreciation and amortisation expenses, and the forward estimate years.

Supplier and employee expenses will continue to match the level of appropriation.

##### Budgeted departmental balance sheet

The budgeted net asset position for the Office as at 30 June 2027 is estimated to be \$3.730 million.

##### Budgeted departmental statement of cash flows

The cash flow is consistent with, and representative of, the transactions reported in the comprehensive income statement (Table 3.1), adjusted for non-cash items, anticipated capital purchases and principal payment of the lease liability in accordance with AASB 16.

##### Departmental capital budget statement

The departmental capital budget statement (Table 3.5) shows the expected capital works program for the current and forward years. Total capital expenditure in 2026-27 is estimated to be \$0.880 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
<b>EXPENSES</b>					
Employee benefits	43,923	45,977	47,068	46,090	47,622
Suppliers	9,356	4,793	4,517	6,201	7,330
Depreciation and amortisation (a)	3,529	3,529	3,629	3,529	3,529
Finance costs	349	314	247	247	269
<b>Total expenses</b>	<b>57,157</b>	<b>54,613</b>	<b>55,461</b>	<b>56,067</b>	<b>58,750</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	4,700	4,700	4,700	5,000	5,000
Other	65	65	65	65	65
<b>Total own-source revenue</b>	<b>4,765</b>	<b>4,765</b>	<b>4,765</b>	<b>5,065</b>	<b>5,065</b>
<b>Total own-source income</b>	<b>4,765</b>	<b>4,765</b>	<b>4,765</b>	<b>4,765</b>	<b>5,065</b>
<b>Net (cost of)/contribution by services</b>	<b>(52,392)</b>	<b>(49,848)</b>	<b>(50,696)</b>	<b>(51,002)</b>	<b>(53,685)</b>
Revenue from Government	47,751	48,418	49,237	49,643	50,156
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(4,641)</b>	<b>(1,430)</b>	<b>(1,459)</b>	<b>(1,359)</b>	<b>(3,529)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total comprehensive income/(loss)</b>	<b>(4,641)</b>	<b>(1,430)</b>	<b>(1,459)</b>	<b>(1,359)</b>	<b>(3,529)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(4,641)</b>	<b>(1,430)</b>	<b>(1,459)</b>	<b>(1,359)</b>	<b>(3,529)</b>

**Note: Impact of net cash appropriation arrangements**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(4,641)</b>	<b>(1,430)</b>	<b>(1,459)</b>	<b>(1,359)</b>	<b>(3,529)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	686	686	786	686	686
plus: depreciation/amortisation expenses for ROU assets (b)	2,843	2,843	2,843	2,843	2,843
less: lease principal repayments (b)	2,016	2,099	2,170	2,170	-
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>(3,128)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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) and Supply 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
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	233	233	233	233	233
Trade and other receivables	11,138	11,138	11,138	11,138	11,138
<b>Total financial assets</b>	<b>11,371</b>	<b>11,371</b>	<b>11,371</b>	<b>11,371</b>	<b>11,371</b>
<b>Non-financial assets</b>					
Land and buildings	10,634	7,300	5,230	2,693	-194
Property, plant and equipment	0	685	1,384	1,292	1,561
Intangibles	157	157	57	57	57
Other non-financial assets	1,285	1,285	1,285	1,285	1,285
<b>Total non-financial assets</b>	<b>12,076</b>	<b>9,427</b>	<b>7,956</b>	<b>5,327</b>	<b>2,709</b>
<b>Total assets</b>	<b>23,447</b>	<b>20,798</b>	<b>19,327</b>	<b>16,698</b>	<b>14,080</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,608	1,608	1,608	1,608	1,608
Other payables	1,184	1,184	1,184	1,184	1,184
<b>Total payables</b>	<b>2,792</b>	<b>2,792</b>	<b>2,792</b>	<b>2,792</b>	<b>2,792</b>
<b>Interest bearing liabilities</b>					
Leases	8,801	6,702	5,799	3,629	3,629
<b>Total interest bearing liabilities</b>	<b>8,801</b>	<b>6,702</b>	<b>5,799</b>	<b>3,629</b>	<b>3,629</b>
<b>Provisions</b>					
Employee provisions	7,538	7,538	7,538	7,538	7,538
Other provisions	36	36	36	36	36
<b>Total provisions</b>	<b>7,574</b>	<b>7,574</b>	<b>7,574</b>	<b>7,574</b>	<b>7,574</b>
<b>Total liabilities</b>	<b>19,167</b>	<b>17,068</b>	<b>16,165</b>	<b>13,995</b>	<b>13,995</b>
<b>Net assets</b>	<b>4,280</b>	<b>3,730</b>	<b>3,162</b>	<b>2,703</b>	<b>85</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	16,328	17,208	18,099	18,999	19,910
Reserves	1,410	1,410	1,410	1,410	1,410
Retained surplus (accumulated deficit)	(13,458)	(14,888)	(16,347)	(17,706)	(21,235)
<b>Total equity</b>	<b>4,280</b>	<b>3,730</b>	<b>3,162</b>	<b>2,703</b>	<b>85</b>

Prepared on Australian Accounting Standards basis.

\*'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
<b>Opening balance as at 1 July 2026</b>				
Balance carried forward from previous period	(13,458)	1,410	16,328	4,280
<b>Adjusted opening balance</b>	<b>(13,458)</b>	<b>1,410</b>	<b>16,328</b>	<b>4,280</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(1,430)	-	-	(1,430)
<b>Total comprehensive income</b>	<b>(1,430)</b>	<b>-</b>	<b>-</b>	<b>(1,430)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	880	880
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>880</b>	<b>880</b>
<b>Estimated closing balance as at 30 June 2027</b>	<b>(14,888)</b>	<b>1,410</b>	<b>17,208</b>	<b>3,730</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(14,888)</b>	<b>1,410</b>	<b>17,208</b>	<b>3,730</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	50,835	48,418	49,237	49,643	50,156
Sale of goods and rendering of services	4,700	4,700	4,700	5,000	5,000
<b>Total cash received</b>	<b>55,535</b>	<b>53,118</b>	<b>53,937</b>	<b>54,643</b>	<b>55,156</b>
<b>Cash used</b>					
Employees	43,923	45,977	47,068	46,090	47,622
Suppliers	9,247	4,728	4,452	6,136	7,265
Interest payments on lease liability	349	314	247	247	269
<b>Total cash used</b>	<b>53,519</b>	<b>51,019</b>	<b>51,767</b>	<b>52,473</b>	<b>55,156</b>
<b>Net cash from/(used by) operating activities</b>	<b>2,016</b>	<b>2,099</b>	<b>2,170</b>	<b>2,170</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	300	880	891	900	911
<b>Total cash used</b>	<b>300</b>	<b>880</b>	<b>891</b>	<b>900</b>	<b>911</b>
<b>Net cash from/(used by) investing activities</b>	<b>(300)</b>	<b>(880)</b>	<b>(891)</b>	<b>(900)</b>	<b>(911)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	300	880	891	900	911
<b>Total cash received</b>	<b>300</b>	<b>880</b>	<b>891</b>	<b>900</b>	<b>911</b>
<b>Cash used</b>					
Principal payments on lease liability	300	880	891	900	911
<b>Total cash used</b>	<b>300</b>	<b>880</b>	<b>891</b>	<b>900</b>	<b>911</b>
<b>Net cash from/(used by) financing activities</b>	<b>300</b>	<b>880</b>	<b>891</b>	<b>900</b>	<b>911</b>
<b>Net increase/(decrease) in cash held</b>	<b>2,016</b>	<b>2,099</b>	<b>2,170</b>	<b>2,170</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	233	233	233	233	233
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>2,249</b>	<b>2,332</b>	<b>2,403</b>	<b>2,403</b>	<b>233</b>

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
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	300	880	891	900	911
<b>Total new capital appropriations</b>	<b>300</b>	<b>880</b>	<b>891</b>	<b>900</b>	<b>911</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	300	880	891	900	911
<b>Total items</b>	<b>300</b>	<b>880</b>	<b>891</b>	<b>900</b>	<b>911</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation – DCB(a)	300	880	891	900	911
<b>TOTAL</b>	<b>300</b>	<b>880</b>	<b>891</b>	<b>900</b>	<b>911</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	300	880	891	900	911
<b>Total cash used to acquire assets</b>	<b>300</b>	<b>880</b>	<b>891</b>	<b>900</b>	<b>911</b>

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' Departmental capital budgets (DCBs).

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2026</b>				
Gross book value	6,091	275	466	6,832
Gross book value - ROU assets	12,772	-	-	12,772
Accumulated depreciation/ amortisation and impairment	(1,723)	(276)	(309)	(2,308)
Accumulated depreciation/amortisation and impairment - ROU assets	(6,505)	-	-	(6,505)
<b>Opening net book balance</b>	<b>10,635</b>	<b>(1)</b>	<b>157</b>	<b>10,791</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase – appropriation equity (a)	2	878	-	880
<b>Total additions</b>	<b>2</b>	<b>878</b>	<b>-</b>	<b>880</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(494)	(192)	-	(686)
Depreciation/amortisation on ROU assets	(2,843)	-	-	(2,843)
<b>Total other movements</b>	<b>(3,337)</b>	<b>(192)</b>	<b>-</b>	<b>(3,529)</b>
<b>As at 30 June 2027</b>				
Gross book value	6,093	1,153	466	7,712
Gross book value - ROU assets	12,772	-	-	12,772
Accumulated depreciation/ amortisation and impairment	(2,217)	(468)	(309)	(2,994)
Accumulated depreciation/amortisation and impairment - ROU assets	(9,348)	-	-	(9,348)
<b>Closing net book balance</b>	<b>7,300</b>	<b>685</b>	<b>157</b>	<b>8,142</b>

Prepared on Australian Accounting Standards basis.

(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.