

**Australian Centre for
International Agricultural
Research**

**Entity resources and planned
performance**

Australian Centre for International Agricultural Research

- Section 1: Entity overview and resources 111**
 - 1.1 Strategic direction statement..... 111
 - 1.2 Entity resource statement..... 113
 - 1.3 Budget measures 115

- Section 2: Outcomes and planned performance 116**
 - 2.1 Budgeted expenses and performance for Outcome 1 117

- Section 3: Budgeted financial statements..... 121**
 - 3.1 Budgeted financial statements 121

Australian Centre for International Agricultural Research

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Centre for International Agricultural Research (ACIAR) supports Australia's national interests by investing in international agricultural research partnerships that reduce poverty and improve livelihoods in the Indo-Pacific and Africa.

We achieve this through excellence in research, partnerships and coordinated engagement across an international network that is efficient, effective and responsive to the needs of our partners.

We work bilaterally and multilaterally with governments and institutions to improve food security, reduce poverty, promote sustainable natural resource management and climate-resilient agriculture, enhance nutrition and human health, advance gender equality, strengthen inclusive agrifood and forestry value chains, and build scientific and policy capability in partner countries.

We deliver outcomes across resource-based sectors such as crops, fisheries, horticulture, livestock and forestry. This requires a strong scientific focus on agronomy, plant genetics, livestock production, agribusiness, social systems, soil and land management, water and climate.

In line with Australia's International Development Policy, we continue to prioritise deeper consultation with our partners and strengthen Australia's engagement with research institutions, universities and international organisations. We deliver investments that reflect changing country and regional priorities, are targeted and locally led, and prioritise the knowledge transfer and local retention needed to optimise next generation economic, social and environmental benefits.

Our investments have a strong focus on climate change, building resilience in rural communities and empowering our research partners to lead climate adaptation and mitigation efforts. Engaging collaboratively with partners, we endeavour to integrate gender equality and social inclusion across all research and capacity building programs.

To foster continuous learning and guide future investments, ACIAR programs will be measured with contemporary impact evaluation assessments and promoted through targeted public outreach activities.

In 2026–27 our performance will be measured across three key activities:

1. global research collaborations;
2. bilateral and regional research projects; and
3. scientific and policy capacity-building activities.

Further information on ACIAR’s activities, operating environment and performance measures are contained in the ACIAR Corporate Plan and 10-Year Strategy 2018–2027.

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: Australian Centre for International Agricultural Research resource statement – Budget estimates for 2026–27 as at Budget May 2026

	2025-26 <i>Estimated actual</i> \$'000	2026-27 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	4,789	2,000
Departmental appropriation (b)	10,329	11,761
s74 External Revenue (c)	3,883	2,721
Departmental capital budget (d)	1,300	271
Total departmental annual appropriations	20,301	16,753
Total departmental resourcing	20,301	16,753
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	14,262	5,000
Outcome 1	108,686	110,999
Total administered annual appropriations	122,948	115,999
Special accounts		
Opening balance	18,599	16,043
Appropriation receipts	11,835	8,325
Total special account receipts	30,434	24,368
Total administered resourcing	153,382	140,367
Total resourcing for the Australian Centre for International Agricultural Research	173,683	157,120
	2025-26	2026-27
Average staffing level (number)	90	90

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

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 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 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'.

1.3 Budget measures

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

Table 1.2: Australian Centre for International Agricultural Research 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						
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (a)						
	1.1					
	Departmental	-	-	-	-	(569)
	Total	-	-	-	-	(569)
Total payment measures						
	Departmental	-	-	-	-	(569)
	Total	-	-	-	-	(569)

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) The full measure description and package details appear in the 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 Australian Centre for International Agricultural Research can be found at: <https://www.aciar.gov.au/publication/corporate-publications/corporate-plan-2025-26>.

The most recent annual performance statement can be found at: <https://www.aciar.gov.au/publication/corporate-publications/annual-report-2024-25>.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through international agricultural research and training partnerships.

Linked programs

Department of Foreign Affairs and Trade
Programs
<ul style="list-style-type: none"> • Program 1.2 – Official Development Assistance
Contribution to Outcome 1 made by linked programs
<p>ACIAR manages a range of research programs and capacity development co-investments with DFAT. These investments enable ACIAR to leverage resources and access complementary expertise. The ACIAR international offices are located within Australian high commissions/embassies and ACIAR staff work in close collaboration with DFAT.</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: To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia through international agricultural research and training partnerships.

	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: International Agricultural Research and Development					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1)	108,686	110,999	114,014	115,694	118,242
Special accounts	11,835	8,325	6,154	5,818	5,818
Administered total	120,521	119,324	120,168	121,512	124,060
Departmental expenses					
Departmental appropriations ⁷⁴ External Revenue (a)	11,629	12,032	12,225	12,224	12,378
Expenses not requiring appropriation in the Budget year (b)	3,035	2,721	2,550	2,593	2,593
	1,372	1,416	1,337	935	1,006
Departmental total	16,036	16,169	16,112	15,752	15,977
Total expenses for program 1.1	136,557	135,493	136,280	137,264	140,037

Table continued on the next page.

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1))	108,686	110,999	114,014	115,694	118,242
Special accounts	11,835	8,325	6,154	5,818	5,818
Administered total	120,521	119,324	120,168	121,512	124,060
Departmental expenses					
Departmental appropriation	11,629	12,032	12,225	12,224	12,378
s74 External Revenue (a)	3,035	2,721	2,550	2,593	2,593
Expenses not requiring appropriation in the Budget year (b)	1,372	1,416	1,337	935	1,006
Departmental total	16,036	16,169	16,112	15,752	15,977
Total expenses for Outcome 1	136,557	135,493	136,280	137,264	140,037
	2025-26	2026-27			
Average staffing level (number)	90	90			

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

b) Expense not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and audit fees.

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

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 (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 2.1.2: Performance measures for Outcome 1

Outcome 1 – To achieve more productive and sustainable agricultural systems for the benefit of developing countries and Australia, through international agricultural research and training partnerships.		
Program 1 – International agricultural research-for-development for more productive and sustainable agriculture.		
Key activities	<p>ACIAR is an investor, broker, facilitator and manager of strategic partnerships in agricultural research for development, and an evaluator and communicator of research findings. The partnership model ensures that partner countries have input into and ownership of research priorities and the delivery of research programs. This approach maximises the relevance of the research undertaken and the likelihood that research outputs and findings will be used and will make a difference to those countries and to Australia. ACIAR has a well-established Impact Evaluation Program that helps to refine priorities, learn lessons from current and past projects, and report accurately to the Minister, the Parliament and the Australian public.</p> <p>To contribute to reducing poverty and improving the livelihoods of communities in the Indo-Pacific through more productive, resilient and sustainable agriculture emerging from collaborative international research, we deliver programs through three key activities:</p> <ol style="list-style-type: none"> 1. global research collaborations; 2. bilateral and regional research projects; and 3. scientific and policy capacity-building activities. 	
Year	Performance measures	Expected performance results
Current Year 2025–26	Through annual project progress reports, mid- and end-project reviews, long-term outcomes evaluation and impact assessments, case studies (quantitative and qualitative), and financial activity indicators, as appropriate to each performance criteria, ACIAR will measure the extent to which these activities are: <ul style="list-style-type: none"> • Highly satisfactory • Satisfactory • Not satisfactory 	All three key activities rated as satisfactory or highly satisfactory.
Year	Performance measures	Planned performance results
Budget Year 2026–27	As per 2025–26	As per 2025–26
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 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

There are no differences between the resource information presented in the Budget Papers and in the ACIAR Portfolio Budget Statements.

3.1.2 Explanatory notes and analysis of budgeted financial statements

The departmental financial statements represent the assets, liabilities, revenues and expenses that are controlled by ACIAR. Departmental expenses include employee and supplier expenses and other administrative costs which are incurred by ACIAR in undertaking its operations.

Budgeted departmental comprehensive income statement

The total budgeted revenue from government in 2026–27 is \$11.8 million, which represents an increase of \$1.5 million in appropriations from 2025–26 as shown in Table 3.1. The increase is attributable to the reclassification of appropriation funding from Departmental Operating to Capital to support the relocation of the Canberra office in 2025–26.

The Income Statement shows a budgeted deficit in 2026–27 of \$1.0 million due to the removal of appropriation funding for depreciation and amortisation funding under the Net Cash funding arrangements.

Budgeted departmental balance sheet

The statement discloses the estimated end of year financial position for ACIAR. The ACIAR budgeted net asset position of \$3.4 million at the end of 2026–27 represents a decrease of \$0.7 million from the 2025–26 estimated actual in Table 3.2. This is mainly due to depreciating non-financial assets, offset by decreasing lease liabilities.

Departmental statement of changes in equity – summary of movement

This statement shows changes in equity resulting from the net impact of movements in accumulated results, assets revaluation and contributed equity.

Total equity at the end of 2026–27 is estimated to be \$3.4 million, a decrease of \$0.7 million mainly due to unfunded depreciation resulting in a deficit of the period, partly offset by receipt of the Departmental Capital Budget.

Budgeted departmental statement of cashflows

This statement shows the extent and nature of cash flows as a result of the ACIAR operating, investing and financing activities. The ACIAR cash balance at the end of 2026–27 is estimated to be \$0.01 million.

Departmental capital budget statement

This statement shows all planned departmental capital expenditure on non-financial assets, whether funded through capital appropriations, additional equity, borrowings, or funds from internal sources.

Departmental statements of asset movements

This statement shows budgeted acquisitions and disposals of non-financial assets during the budget year.

Schedule of administered activity

In 2026–27, ACIAR will receive administered appropriation of \$111.0 million for programs administered on behalf of the Government. The expenditure is for 'Official Development Assistance'.

Schedule of budgeted assets and liabilities administered on behalf of government

This schedule identifies the assets and liabilities administered on behalf of the Government. Total administered assets and liabilities for 2026–27, are estimated at \$14.5 million and \$19.6 million respectively.

Schedule of budgeted administered cash flows

This schedule shows cash flows administered on behalf of the Government. All cash received is expected to be expended on the relevant programs.

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 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
EXPENSES					
Employee benefits	8,788	9,099	9,354	9,421	9,421
Suppliers	3,738	4,455	4,199	4,280	4,526
Depreciation and amortisation (a)	1,372	1,416	1,337	935	1,006
Finance costs	481	507	488	471	18
Total expenses	14,379	15,477	15,378	15,107	14,971
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,204	834	615	581	581
Other	1,831	1,887	1,935	2,012	2,012
Total own-source revenue	3,035	2,721	2,550	2,593	2,593
Gains					
Other	34	34	34	34	34
Total gains	34	34	34	34	34
Total own-source income	3,069	2,755	2,584	2,627	2,627
Net (cost of)/contribution by services	(11,310)	(12,722)	(12,794)	(12,480)	(12,344)
Revenue from Government	10,329	11,761	11,950	11,946	12,096
Surplus/(deficit) attributable to the Australian Government	(981)	(961)	(844)	(534)	(248)
Total comprehensive income/(loss)	(981)	(961)	(844)	(534)	(248)
Total comprehensive income/(loss) attributable to the Australian Government	(981)	(961)	(844)	(534)	(248)

Table continued on the next page.

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 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
Total comprehensive income/(loss) - as per statement of					
Comprehensive Income	(981)	(961)	(844)	(534)	(248)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	590	577	508	233	233
plus: depreciation/amortisation expenses for ROU assets (b)	782	839	829	702	773
less: lease principal repayments (b)	391	455	493	401	758
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

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 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 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	10	10	10	10	10
Trade and other receivables	5,772	5,772	5,772	5,772	5,772
Total financial assets	5,782	5,782	5,782	5,782	5,782
Non-financial assets					
Land and buildings	11,475	10,540	9,711	9,017	8,752
Property, plant and equipment	1,316	1,274	1,213	1,246	1,283
Intangibles	459	291	119	123	127
Other non-financial assets	254	254	254	254	254
Total non-financial assets	13,504	12,359	11,297	10,640	10,416
Total assets	19,286	18,141	17,079	16,422	16,198
LIABILITIES					
Payables					
Suppliers	735	735	735	735	735
Other payables	246	246	246	246	246
Total payables	981	981	981	981	981
Interest bearing liabilities					
Leases	12,026	11,571	11,078	10,677	10,419
Total interest bearing liabilities	12,026	11,571	11,078	10,677	10,419
Provisions					
Employee provisions	2,142	2,142	2,142	2,142	2,142
Total provisions	2,142	2,142	2,142	2,142	2,142
Total liabilities	15,149	14,694	14,201	13,800	13,542
Net assets	4,137	3,447	2,878	2,622	2,656
EQUITY*					
Parent entity interest					
Contributed equity	5,395	5,666	5,941	6,219	6,501
Reserves	234	234	234	234	234
Retained surplus (accumulated deficit)	(1,492)	(2,453)	(3,297)	(3,831)	(4,079)
Total parent entity interest	4,137	3,447	2,878	2,622	2,656
Total equity	4,137	3,447	2,878	2,622	2,656

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	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	(1,492)	234	-	5,395	4,137
Adjusted opening balance	(1,492)	234	-	5,395	4,137
Comprehensive income					
Other comprehensive income					-
Surplus/(deficit) for the period	(961)	-	-	-	(961)
Total comprehensive income	(961)	-	-	-	(961)
of which:					
Attributable to the Australian Government	(961)	-	-	-	(961)
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	271	271
Sub-total transactions with owners	-	-	-	271	271
Estimated closing balance as at 30 June 2027	(2,453)	234	-	5,666	3,447
Closing balance attributable to the Australian Government	(2,453)	234	-	5,666	3,447

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 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	10,329	11,761	11,950	11,946	12,096
Sale of goods and rendering of services	1,204	834	615	581	581
Net GST received	250	250	250	250	250
Other	1,831	1,887	1,935	2,012	2,012
Total cash received	13,614	14,732	14,750	14,789	14,939
Cash used					
Employees	8,788	9,099	9,354	9,421	9,421
Suppliers	3,704	4,421	4,165	4,246	4,492
Net GST paid	250	250	250	250	250
Interest payments on lease liability	481	507	488	471	18
Total cash used	13,223	14,277	14,257	14,388	14,181
Net cash from/(used by) operating activities	391	455	493	401	758
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	1,300	271	275	278	282
Total cash used	1,300	271	275	278	282
Net cash from/(used by) investing activities	(1,300)	(271)	(275)	(278)	(282)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,300	271	275	278	282
Total cash received	1,300	271	275	278	282
Cash used					
Principal payments on lease liability	391	455	493	401	758
Total cash used	391	455	493	401	758
Net cash from/(used by) financing activities	909	(184)	(218)	(123)	(476)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	10	10	10	10	10
Cash and cash equivalents at the end of the reporting period	10	10	10	10	10

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 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	1,300	271	275	278	282
Total new capital appropriations	1,300	271	275	278	282
Provided for:					
Purchase of non-financial assets	1,300	271	275	278	282
Total items	1,300	271	275	278	282
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	1,300	271	275	278	282
TOTAL	1,300	271	275	278	282
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,300	271	275	278	282
Total cash used to acquire assets	1,300	271	275	278	282

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
As at 1 July 2026				
Gross book value	580	2,422	2,319	5,321
Gross book value - ROU assets	16,560	-	-	16,560
Accumulated depreciation/ amortisation and impairment	(279)	(1,106)	(1,860)	(3,245)
Accumulated depreciation/amortisation and impairment - ROU assets	(5,386)	-	-	(5,386)
Opening net book balance	11,475	1,316	459	13,250
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	20	231	20	271
Total additions	20	231	20	271
Other movements				
Depreciation/amortisation expense	(116)	(273)	(188)	(577)
Depreciation/amortisation on ROU assets	(839)	-	-	(839)
Total other movements	(955)	(273)	(188)	(1,416)
As at 30 June 2027				
Gross book value	600	2,653	2,339	5,592
Gross book value - ROU assets	16,560	-	-	16,560
Accumulated depreciation/ amortisation and impairment	(395)	(1,379)	(2,048)	(3,822)
Accumulated depreciation/amortisation and impairment - ROU assets	(6,225)	-	-	(6,225)
Closing net book balance	10,540	1,274	291	12,105

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Bill (No. 1) 2026–2027* for 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 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
EXPENSES					
Employee benefits	5,119	5,205	5,340	5,770	5,770
Suppliers	115,402	114,119	114,828	115,742	118,290
Total expenses administered on behalf of Government	120,521	119,324	120,168	121,512	124,060
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Sale of goods and rendering of services	11,835	8,325	6,154	5,818	5,818
Total non-taxation revenue	11,835	8,325	6,154	5,818	5,818
Total own-source revenue administered on behalf of Government	11,835	8,325	6,154	5,818	5,818
Total own-sourced income administered on behalf of Government	11,835	8,325	6,154	5,818	5,818
Net (cost of)/contribution by services	108,686	110,999	114,014	115,694	118,242
Surplus/(deficit) before income tax	(108,686)	(110,999)	(114,014)	(115,694)	(118,242)
Income tax expense	-	-	-	-	-
Surplus/(deficit) after income tax	(108,686)	(110,999)	(114,014)	(115,694)	(118,242)
Total comprehensive income/(loss)	(108,686)	(110,999)	(114,014)	(115,694)	(118,242)

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 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	16,053	14,229	14,229	14,229	14,229
Trade and other receivables	236	236	236	236	236
Total financial assets	16,289	14,465	14,465	14,465	14,465
Non-financial assets					
Other non-financial assets	60	60	60	60	60
Total non-financial assets	60	60	60	60	60
Total assets administered on behalf of Government	16,349	14,525	14,525	14,525	14,525
LIABILITIES					
Payables					
Suppliers	4,821	4,821	4,821	4,821	4,821
Other payables	15,920	14,096	14,096	14,096	14,096
Total payables	20,741	18,917	18,917	18,917	18,917
Provisions					
Employee provisions	664	664	664	664	664
Total provisions	664	664	664	664	664
Total liabilities administered on behalf of Government	21,405	19,581	19,581	19,581	19,581
Net assets/(liabilities)	(5,056)	(5,056)	(5,056)	(5,056)	(5,056)

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 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	5,000	5,000	5,000	5,000	5,000
Other	9,279	6,501	6,154	5,818	5,818
Total cash received	14,279	11,501	11,154	10,818	10,818
Cash used					
Suppliers	115,402	114,119	114,828	115,742	118,290
Net GST paid	5,000	5,000	5,000	5,000	5,000
Employees	5,119	5,205	5,340	5,770	5,770
Total cash used	125,521	124,324	125,168	126,512	129,060
Net cash from/(used by) operating activities	(111,242)	(112,823)	(114,014)	(115,694)	(118,242)
Net increase/(decrease) in cash held	(111,242)	(112,823)	(114,014)	(115,694)	(118,242)
Cash and cash equivalents at beginning of reporting period	18,609	16,053	14,229	14,229	14,229
Cash from Official Public Account for:					
- Appropriations	108,686	110,999	114,014	115,694	118,242
Total cash from Official Public Account	108,686	110,999	114,014	115,694	118,242
Cash and cash equivalents at end of reporting period	16,053	14,229	14,229	14,229	14,229

Prepared on Australian Accounting Standards basis.