

Tourism Australia

Entity resources and planned performance

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Section 1: Entity overview and resources	153
1.1 Strategic direction statement.....	153
1.2 Entity resource statement.....	155
1.3 Budget measures	157
Section 2: Outcomes and planned performance	158
2.1 Budgeted expenses and performance for Outcome 1.....	159
Section 3: Budgeted financial statements	166
3.1 Budgeted financial statements	166

Tourism Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

Tourism Australia (TA) is Australia’s national tourism marketing organisation that promotes Australia as a compelling tourism destination for leisure and business events travel. TA’s purpose is to grow demand to enable a competitive and sustainable Australian tourism industry. Our goal in 2026–27 is to increase international leisure and business events expenditure to between \$35.4 billion and \$38.2 billion by 30 June 2027.

Operating environment

The conflict in the Middle East in early 2026 is impacting the outlook for Australia’s visitor economy. While there have been significant impacts resulting from the conflict, the extent of its impact on Australian tourism is uncertain at this stage. Prior to this event, prospects were relatively positive, with both visitation and expenditure forecast to grow, supported by increased aviation capacity and Australia’s reputation as a safe, clean, friendly and aspirational travel destination.

Marketing focus

Tourism Australia launched its Tourism 2035 strategy in March 2026. Tourism 2035 outlines the operating context, global trends and opportunities over a ten-year timeframe, and is broken down into three periods which we refer to as ‘horizons’. Our activities for the year ahead will be undertaken in Horizon One. In 2026–27 we will continue to target high yield travellers in best prospect target markets. Our leisure market prioritisation has been refined and will concentrate on ‘grow’, ‘protect’ and ‘activate’ markets, while our business events market prioritisation remains unchanged and will focus on incentive and association decision-makers in priority markets.

In 2025 we launched a new iteration of our Come and Say G’Day (CASG) global campaign which provides an invitation to target consumers to discover what an Aussie welcome means, while broadening the perception of Australia as a tourism destination. CASG will continue as our campaign platform in 2026–27. Marketing activity will include dedicated brand campaigns to inspire prospective visitors to book a trip to Australia; partnership marketing activities to extend the reach of our campaigns through bought media and our partners’ marketing channels; partnership and distribution development activities, including trade familiarisation programs to inspire distributors and frontline travel sellers to promote and sell Australian tourism experiences to their customers; connecting Australian industry with global distributors through trade event platforms such as in-market marketplaces and events; and continuing to educate travel sellers through the Aussie Specialist Program.

Target audiences and markets

TA will target leisure and business events consumers in markets that offer the best potential for growth, and where consumers are responsive to destination marketing.

Leisure HYT		
Audience	Definition	Markets
High Yield Travellers (HYT)	Purpose of trip: Holiday and visiting friends and relatives (VFR) Spend per night: >\$240 Total trip spend: >\$2,400	Grow – China, Hong Kong, USA, Japan, South Korea, India Protect – UK, Germany Activate – Indonesia, Singapore, Malaysia, Vietnam, Canada, France, Italy, New Zealand
HYT – Luxury	Purpose of trip: Holiday, VFR Spend per person per night: >\$1,200	China, USA, UK
Business Events (BE) HYT		
Audience	Definition	Markets
HYT – BE Incentive	Incentive agents and corporate decision makers	New Zealand, China, North America, United Kingdom, South/Southeast Asia
HYT – BE Association	Association planners and decision-makers	United Kingdom/Europe, North America

Strategic priorities

Our Horizon One priorities will guide our activities to create demand, convert demand and support Australia’s tourism industry.

Our Horizon One strategic priorities are: 1. Marketing to humans and machines; 2. Capitalising on the major events runway; 3. Defining a distinctive luxury positioning for Australia; and 4. Continuing to showcase Australia’s unrivalled breadth of experiences. Focusing on these priorities will enable us to build competitiveness around emerging audiences, technologies and growth sectors.

The following enabling factors will support the delivery of our strategic priorities:

- Engaged and supportive stakeholders
- Motivated staff
- Sound financial control, value for money and compliant procurement, and
- Robust governance.

Further detail is available in our Corporate Plan 2026–2030.

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

	2025-26 <i>Estimated actual</i> \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July		
Funds from Government		
Annual appropriations - ordinary annual services (a)		
Outcome 1	150,914	140,839
Total annual appropriations	150,914	140,839
Amounts received from related entities		
Amounts from portfolio department (b)	20,223	20,285
Total amounts received from related entities	20,223	20,285
Total funds from Government	171,137	161,124
Funds from industry sources		
Rendering of Services	20,500	19,572
Total funds from industry sources	20,500	19,572
Funds from other sources		
Interest	1,400	1,400
Total funds from other sources	1,400	1,400
Total net resourcing for Tourism Australia	193,037	182,096
	2025-26	2026-27
Average staffing level (number) (c)	207	207

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) Funding provided by the portfolio department (Asia Marketing Fund) as payment to Tourism Australia from portfolio department's administered programs.

c) Average Staffing Level (ASL) figures are estimates only.

1.3 Budget measures

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

Table 1.2: Entity 2026–27 Budget measures

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

	2025-26	2026-27	2027-28	2028-29	2029-30
Program	\$'000	\$'000	\$'000	\$'000	\$'000
Payment measures					
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (a)	1.1				
Departmental payment	-	-	-	-	(15,945)
Total	-	-	-	-	(15,945)
Total payment measures					
Departmental	-	-	-	-	(15,945)
Total	-	-	-	-	(15,945)

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 Tourism Australia can be found at:

<https://www.tourism.australia.com/en/about/our-organisation/our-performance-and-reporting.html>.

The most recent annual performance statement can be found at:

<https://www.tourism.australia.com/en/about/our-organisation/our-performance-and-reporting.html>.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Grow demand and foster a competitive and sustainable Australian tourism industry through partnership marketing to targeted global consumers in key markets.

Linked programs

Department of Foreign Affairs and Trade
Programs
<ul style="list-style-type: none"> Program 1.7 – Programs to promote Australia's international tourism interests
Contribution to Outcome 1 made by linked programs
The program provides funding to Tourism Australia to deliver Outcome 1.
Australian Trade and Investment Commission
Programs
<ul style="list-style-type: none"> Program 1.2 – Programs to support Australian exporters to expand internationally, attract productive international investment, and grow the visitor economy
Contribution to Outcome 1 made by linked programs
Austrade has Commonwealth responsibility for tourism policy and programs, as well as issuing official tourism statistics through Tourism Research Australia. Austrade provides information to Tourism Australia to promote the export of Australian tourism services, contributing to Australia's prosperity.
Department of Home Affairs
Programs
<ul style="list-style-type: none"> Program 3.1 – Trade facilitation and industry engagement
Contribution to Outcome 1 made by linked programs
Tourism Australia works with the Department of Home Affairs by providing advice on visa and traveller facilitation policy relevant to the Australian tourism industry.

Table continued on the next page.

Linked programs (continued)

Department of Infrastructure, Transport, Regional Development, Communications, Sports and the Arts
Programs <ul style="list-style-type: none">• Program 2.3 – Air transport
Contribution to Outcome 1 made by linked programs <p>An efficient, sustainable, competitive, safe and secure air transport system contributes to increasing international visitor arrivals and expenditure, and growing demand for Australia as a destination for tourism and business events.</p>
Programs <ul style="list-style-type: none">• Program 3.1 – Regional development
Contribution to Outcome 1 made by linked programs <p>Tourism Australia works in partnership with state and territory governments, industry and commercial partners to build demand and increase visitor arrivals and spend in Australia, including encouraging international visitors to disperse beyond gateway cities into regional areas.</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

	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
Program 1.1: Supporting Outcome 1					
Revenue from Government					
Ordinary annual services (Appropriation Bill (No. 1))	150,914	140,839	143,517	141,944	145,757
Payment from portfolio department (a)	20,223	20,285	20,348	20,411	20,475
Revenues from own n-sources	21,900	20,972	20,975	20,975	20,975
Total expenses for Program 1.1	193,037	182,096	184,840	183,330	187,207
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill (No. 1))	150,914	140,839	143,517	141,944	145,757
Payment from portfolio department (a)	20,223	20,285	20,348	20,411	20,475
Revenues from own n-sources	21,900	20,972	20,975	20,975	20,975
Total expenses for Outcome 1	193,037	182,096	184,840	183,330	187,207
	2025-26	2026-27			
Average staffing level (number) (b)	207	207			

a) Asia Marketing Fund.

b) Average Staffing Level (ASL) figures are estimates only.

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

Table 2.1.2: Program components of Outcome 1 – Program 1.1

	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
1.1.1 - Component 1: Grow Demand					
Annual departmental expenses:					
Program support	164,081	154,782	157,114	155,830	159,126
Total component 1 expenses	164,081	154,782	157,114	155,830	159,126
1.1.2 - Component 2: Industry Development					
Annual departmental expenses:					
Program support	28,956	27,314	27,726	27,500	28,081
Total component 2 expenses	28,956	27,314	27,726	27,500	28,081
Total program expenses	193,037	182,096	184,840	183,330	187,207

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 2.1.3 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 – Grow demand and foster a competitive and sustainable Australian tourism industry through partnership marketing to targeted global consumers in key markets.	
Program 1.1: Supporting Outcome 1	
Component 1.1.1: Grow Demand	
Objective: Identify and target best prospect consumers in our target markets, inspire them to travel to and throughout Australia.	
Key Activities	<p>Target audiences: Leisure travellers in key international markets (High Yield Travellers (HYT), Luxury HYT)</p> <p>Key activities:</p> <ul style="list-style-type: none"> • Consumer research to build knowledge about what motivates target audiences when choosing a travel destination. • Marketing activities to stimulate target audiences (brand advertising and promotions, broadcasts, public relations, international media hosting, social media, and content development). Our digital marketing will focus on continued refinements to Generative Engine Optimisation and Answer Engine Optimisation to heighten discoverability by consumers and large language models. • Campaigns, supported by state and territory tourism organisations and commercial partners. • Work in partnership with government and industry to align efforts and activities, increasing Australia’s collective share of voice to achieve efficiency and effectiveness. <p>Target audiences: Business Events decision-makers in key international markets.</p> <p>Key activities:</p> <ul style="list-style-type: none"> • Consumer research to build knowledge of the needs of incentive and association decision-makers when choosing destinations for corporate and association meetings. • Marketing activities to promote Australia as a business events destination, including brand advertising, content and public relations, trade events and buyer and agent familiarisations.

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Table 2.1.3: Performance measures for Outcome 1 (continued)

Outcome 1 – Grow demand and foster a competitive and sustainable Australian tourism industry through partnership marketing to targeted global consumers in key markets.		
Program 1.1: Supporting Outcome 1		
Component 1.1.1: Grow Demand		
Objective: Identify and target best prospect consumers in our target markets, inspire them to travel to and throughout Australia.		
Year	Performance measures	Expected performance results
Current year 2025–26	<u>Key metric</u> Total tourism visitor expenditure (domestic and international) Total international expenditure International leisure expenditure Business events expenditure Destination brand – awareness Destination brand – consideration	<u>Est. performance at 30 June 2026</u> \$172.0 billion \$57.0 billion \$34.0 billion \$4.7 billion 55.3 per cent 40.5 per cent
Budget Year 2026–27	<u>Key metric</u> Total tourism visitor expenditure (domestic and international) Total international expenditure International leisure expenditure Business events expenditure Other metrics as outlined in Tourism Australia's 2026–30 Corporate Plan	<u>Target</u> \$165.1 billion to \$172.5 billion \$57.3 billion to \$61.8 billion \$31.5 billion to \$34.0 billion \$3.9 billion to \$4.2 billion
Forward Estimates 2027–30	<u>Key metric</u> Total tourism visitor expenditure (domestic and international) Total international expenditure Other metrics as outlined in Tourism Australia's 2026–30 Corporate Plan	<u>Target</u> \$194.9 billion \$75.6 billion

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Table 2.1.3: Performance measures for Outcome 1 (continued)

Outcome 1 – Grow demand and foster a competitive and sustainable Australian tourism industry through partnership marketing to targeted global consumers in key markets.		
Program 1.1: Supporting Outcome 1		
Component 1.1.2: Industry Development		
Objective: An Australian tourism industry that is competitive and sustainable and delivers on the needs of the target customer.		
Key Activities	Target audiences: The Australian tourism industry and trade and distribution partners in key international markets Key activities: <ul style="list-style-type: none"> • Driving growth through programs and platforms for the distribution system to do business. • Supporting supply-side industry goals • Dissemination of insights and engagement of industry stakeholders. 	
Year	Performance measures	Performance Results
Current year 2025–26	<u>Key metric</u> Industry stakeholder net promoter score (NPS) Event satisfaction of participants BE Bid Fund Program, total ROI	<u>Est. performance at 30 June 2026</u> 49 98 per cent \$50:1
Year	Performance measures	Planned Performance Results
Budget Year 2026–27	<u>Key metric</u> Industry stakeholder NPS Other metrics as outlined in Tourism Australia's 2026–30 Corporate Plan	<u>Target</u> 45
Forward Estimates 2027–30	<u>Key metric</u> Industry stakeholder NPS Other metrics as outlined in Tourism Australia's 2026–30 Corporate Plan	<u>Target</u> 45

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

Tourism Australia has no significant differences between the resource information presented in the Budget Papers and in the Portfolio Budget Statements as a result of differences between whole-of-government level reporting (under Australian Accounting Standard 1049) and entity level financial reporting.

3.1.2 Explanatory notes and analysis of budgeted financial statements

The departmental financial statements represent the assets, liabilities, revenues and expenses controlled by Tourism Australia. Departmental expenses include employee and supplier costs, as well as other administrative expenses incurred by Tourism Australia in undertaking marketing operations.

Total operating revenue for 2026–27 is estimated at \$182.1 million, comprising Government funding of \$161.1 million and revenue from other sources of \$21.0 million. Government funding includes (1) appropriations of \$140.8 million and (2) \$20.3 million for the Asia Marketing Fund.

The change from 2025–26 includes:

- A reduction in appropriation for 2026–27, reflecting a Government decision to introduce further savings through reduced spending on external labour and non-wage expenses, adjusted for foreign exchange movements and domestic inflation.
- Budget measures: the Asia Marketing Fund.

Corresponding total expenses are estimated to be \$182.1 million.

Budgeted departmental balance sheet

Tourism Australia is budgeting a net asset position of \$20.0 million in 2026–27. Net assets are projected to remain materially unchanged beyond 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 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
EXPENSES					
Employee benefits	40,007	45,297	46,925	48,253	49,667
Suppliers	139,227	125,148	126,182	122,875	124,893
Depreciation and amortisation (a)	13,440	10,993	10,975	11,444	11,452
Finance costs	363	658	758	758	1,195
Total expenses	193,037	182,096	184,840	183,330	187,207
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rendering of services	19,200	18,200	18,200	18,200	18,200
Interest	1,400	1,400	1,400	1,400	1,400
Rental income	1,300	1,372	1,375	1,375	1,375
Total own-source revenue	21,900	20,972	20,975	20,975	20,975
Total own-source income	21,900	20,972	20,975	20,975	20,975
Net (cost of)/contribution by services	(171,137)	(161,124)	(163,865)	(162,355)	(166,232)
Revenue from Government	171,137	161,124	163,865	162,355	166,232
Surplus/(deficit) attributable to the Australian Government	-	-	-	-	-
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss)	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	-	-	-	-	-

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	-	-	-	-	-
plus: depreciation/amortisation expenses for ROU assets (a)	7,178	7,178	7,178	7,178	7,178
less: lease principal repayments (a)	7,178	6,000	6,000	6,000	6,000
Net Cash Operating Surplus/ (Deficit)	-	1,178	1,178	1,178	1,178

Prepared on Australian Accounting Standards basis.

a) Applies leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	16,806	15,904	14,988	14,544	12,318
Trade and other receivables	6,892	6,892	6,892	6,892	6,892
Total financial assets	23,698	22,796	21,880	21,436	19,210
Non-financial assets					
Land and buildings	28,339	21,000	16,822	13,822	22,722
Property, plant and equipment	226	226	226	226	226
Intangibles	12,648	10,453	18,276	17,868	19,202
Other non-financial assets	3,331	3,331	3,331	3,331	3,331
Total non-financial assets	44,544	35,010	38,655	35,247	45,481
Total assets	68,242	57,806	60,535	56,683	64,691
LIABILITIES					
Payables					
Suppliers	12,916	8,641	14,370	12,340	10,270
Other payables	3,936	3,936	3,936	3,936	3,936
Total payables	16,852	12,577	18,306	16,276	14,206
Interest bearing liabilities					
Leases	23,553	17,392	14,392	12,570	22,648
Total interest bearing liabilities	23,553	17,392	14,392	12,570	22,648
Provisions					
Employee provisions	6,465	6,465	6,465	6,465	6,465
Other provisions	1,395	1,395	1,395	1,395	1,395
Total provisions	7,860	7,860	7,860	7,860	7,860
Total liabilities	48,265	37,829	40,558	36,706	44,714
Net assets	19,977	19,977	19,977	19,977	19,977
EQUITY*					
Parent entity interest					
Contributed equity	1,550	1,550	1,550	1,550	1,550
Reserves	6,385	6,385	6,385	6,385	6,385
Retained surplus (accumulated deficit)	12,042	12,042	12,042	12,042	12,042
Total parent entity interest	19,977	19,977	19,977	19,977	19,977
Total equity	19,977	19,977	19,977	19,977	19,977

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	12,042	6,190	195	1,550	19,977
Adjusted opening balance	12,042	6,190	195	1,550	19,977
Comprehensive income					
Surplus/(deficit) for the period	-	-	-	-	-
Total comprehensive income	-	-	-	-	-
of which:					
Attributable to the Australian Government	-	-	-	-	-
Estimated closing balance as at 30 June 2027	12,042	6,190	195	1,550	19,977
Closing balance attributable to the Australian Government	12,042	6,190	195	1,550	19,977

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					
Receipts from Government	171,137	161,124	163,865	162,355	166,232
Sale of goods and rendering of services	20,500	19,572	19,575	19,575	19,575
Interest	1,400	1,400	1,400	1,400	1,400
Total cash received	193,037	182,096	184,840	183,330	187,207
Cash used					
Employees	40,007	45,297	46,925	48,253	49,667
Suppliers	137,536	129,423	120,453	124,905	126,963
Interest payments on lease liability	363	658	758	758	1,195
Total cash used	177,906	175,378	168,136	173,916	177,825
Net cash from/(used by) operating activities	15,131	6,718	16,704	9,414	9,382
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	7,953	1,620	11,620	3,858	5,608
Total cash used	7,953	1,620	11,620	3,858	5,608
Net cash from/(used by) investing activities	(7,953)	(1,620)	(11,620)	(3,858)	(5,608)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Principal payments on lease liability	7,178	6,000	6,000	6,000	6,000
Total cash used	7,178	6,000	6,000	6,000	6,000
Net cash from/(used by) financing activities	(7,178)	(6,000)	(6,000)	(6,000)	(6,000)
Net increase/(decrease) in cash held	-	(902)	(916)	(444)	(2,226)
Cash and cash equivalents at the beginning of the reporting period	16,806	16,806	15,904	14,988	14,544
Cash and cash equivalents at the end of the reporting period	16,806	15,904	14,988	14,544	12,318

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
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources (a)	7,953	1,620	11,620	3,858	5,608
TOTAL	7,953	1,620	11,620	3,858	5,608
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	7,953	1,620	11,620	3,858	5,608
Total cash used to acquire assets	7,953	1,620	11,620	3,858	5,608

Prepared on Australian Accounting Standards basis.

a) Includes the following sources of funding: current Appropriation Bill (No. 1) and internally developed assets.

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	11,194	1,279	67,034	79,507
Gross book value - ROU assets	54,521	-	-	54,521
Accumulated depreciation/ amortisation and impairment	(4,870)	(1,053)	(54,386)	(60,309)
Accumulated depreciation/amortisation and impairment - ROU assets	(32,506)	-	-	(32,506)
Opening net book balance	28,339	226	12,648	41,213
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	500	100	1,020	1,620
By purchase - appropriation ordinary annual services - ROU assets	(161)	-	-	(161)
Total additions	339	100	1,020	1,459
Other movements				
Depreciation/amortisation expense	(500)	(100)	(3,215)	(3,815)
Depreciation/amortisation on ROU assets	(7,178)	-	-	(7,178)
Total other movements	(7,678)	(100)	(3,215)	(10,993)
As at 30 June 2027				
Gross book value	11,694	1,379	68,054	81,127
Gross book value - ROU assets	54,360	-	-	54,360
Accumulated depreciation/ amortisation and impairment	(5,370)	(1,153)	(57,601)	(64,124)
Accumulated depreciation/amortisation and impairment - ROU assets	(39,684)	-	-	(39,684)
Closing net book balance	21,000	226	10,453	31,679

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.