

National Capital Authority

Additional Estimates Statement

National Capital Authority

Section 1: Entity overview and resources	109
1.1 Strategic direction statement.....	109
1.2 Entity resource statement.....	110
1.3 Entity measures	112
1.4 Additional estimates, resourcing and variations to outcomes.....	113
1.5 Breakdown of additional estimates by appropriation bill.....	114
Section 2: Revisions to outcomes and planned performance	115
2.1 Changes to outcome and program structures	115
2.2 Budgeted expenses and performance for Outcome 1	115
Section 3: Special account flows and budgeted financial statements	117
3.1 Special account flows and balances	117
3.2 Budgeted financial statements	117

National Capital Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Capital Authority (NCA) was established under the *Australian Capital Territory (Planning and Land Management) Act 1988* (the PALM Act).

The PALM Act sets out the NCA's powers and functions and makes it subject to general Ministerial direction. The Minister for Regional Development, Local Government and Territories has the administrative responsibility for the PALM Act.

On behalf of the Australian Government, the NCA performs the role of trustee and manager of areas in Canberra and the Australian Capital Territory (ACT) that are designated as National Land for the special purpose of Canberra as Australia's National Capital. The NCA shapes the future of Canberra for all Australians through the National Capital Plan and related planning and development work. The NCA also manages much of the National Estate – such as Lake Burley Griffin, the National Triangle and Anzac Parade – and encourages citizens and visitors to explore Canberra's unique characteristics and special role as the National Capital.

The functions of the NCA are set out in section 6 of the PALM Act:

- to prepare and administer a National Capital Plan (the Plan), providing the overall planning and development framework for Canberra as Australia's National Capital
- to keep the Plan under constant review and to propose amendments to it as required
- on behalf of the Commonwealth, to commission works to be carried out in Designated Areas in accordance with the Plan where neither a Department of State of the Commonwealth nor any Commonwealth authority has the responsibility to commission those works
- to recommend to the Minister the carrying out of works that the NCA considers desirable to maintain or enhance the character of the National Capital
- to foster an awareness of Canberra as the National Capital
- with the Minister's approval, to perform planning services for any person or body, whether within Australia or overseas
- with the exception of the taking of water, and with the Minister's approval, to manage National Land designated in writing by the Minister as land required for the special purposes of Canberra as the National Capital, on behalf of the Commonwealth.

The NCA's current strategic priorities are set out below:

1. Canberra is planned and developed in accordance with its special role as Australia's National Capital, including through effective stakeholder and community engagement.
2. Infrastructure and natural assets under the NCA's stewardship are maintained and enhanced to continue to fulfil their design, purpose and function.
3. Canberra attracts citizens and visitors to celebrate and engage with the story of the National Capital.

In undertaking its work, the NCA will be transparent and accountable in its actions, to actively engage and consult with its key stakeholders, including the ACT Government, and focused on its performance in achieving its objectives and priorities.

The NCA will work to shape Canberra as a capital that all Australians can be proud of by ensuring it is well planned, managed and promoted, consistent with its enduring national significance.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the NCA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: NCA resource statement – Additional Estimates for 2025–26 as at February 2026

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Departmental				
Annual appropriations - ordinary annual services ^(a)				
Prior year appropriations available ^(b)	9,184	10,319	-	10,319
Departmental appropriation	10,326	10,238	(196)	10,042
s74 External Revenue ^(c)	6,320	3,489	-	3,489
Departmental capital budget ^(d)	719	729	-	729
Total departmental annual appropriations	26,549	24,775	(196)	24,579
Total departmental resourcing	26,549	24,775	(196)	24,579
Administered				
Annual appropriations - ordinary annual services ^(a)				
Outcome 1	21,006	22,408	-	22,408
Administered capital budget	15,600	15,958	2,500	18,458
Annual appropriations - other services- non-operating				
Prior year appropriations available ^(e)	54,307	36,792	-	36,792
Administered assets and liabilities ^(f)	12,758	22,940	-	22,940
Total administered annual appropriations	103,671	98,098	2,500	100,598
Total administered special appropriations ^(g)	25	25	-	25
Total administered resourcing	103,696	98,123	2,500	100,623
Total resourcing for National Capital Authority	130,245	122,898	2,304	125,202
			Actual	
			2024-25	2025-26
Average staffing level (number)			68	68

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

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

(a) *Appropriation Act (No. 1) 2025-26* and *Appropriation Bill (No. 3) 2025-26*.

(b) Excludes \$0.189m withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*. Estimate as at Budget has been adjusted to reflect the actual balance and/or approved amount carried from previous years or annual appropriations (Refer to Note 5.1 Appropriations in the NCA's 2024-25 Annual report).

(c) Estimated external revenue receipts under section 74 of the PGPA Act.

(d) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(e) Estimate as at Budget has been adjusted to reflect the actual balance and/or approved Movement of Funds from previous years.

(f) *Appropriation Act (No. 2) 2024-25* and *Appropriation Bill (No. 4) 2025-26*.

(g) Repayments not provided for under other appropriations.

1.3 Entity measures

Table 1.2 summarises new government measures taken since the 2025–26 Budget with the affected program identified.

Table 1.2: NCA 2025-26 measures since the Budget

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures					
	Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses ^(a)				
	1.1				
	Departmental payments	(196)	(445)	(442)	(423)
	Total	(196)	(445)	(442)	(423)
	Major and Local Community Infrastructure				
	1.2				
	Administered payments ^(b)	2,500	47,030	14,080	-
	Total	2,500	47,030	14,080	-
Total payment measures					
	Administered	2,500	47,030	14,080	-
	Departmental	(196)	(445)	(442)	(423)
	Total	2,304	46,585	13,638	(423)

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

- (a) This is a cross-portfolio measure. The full measure description and package details appear in the Appendix A of MYEFO 2025-26 as 'various agencies' under the cross-portfolio sections.
- (b) Measure relates to a decision as part of the 2025–26 MYEFO. This measure comprises of \$10 million over two years from 2025-26 to improve the safety and useability of public spaces around Lake Burley Griffin in the Australian Capital Territory along with \$53.6 million over two years from 2026-27 in additional funding for the Commonwealth Avenue Bridge upgrade and Scrivener Dam Dissipator Strengthening works in the Australian Capital Territory.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the NCA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 1					
Administered					
Annual appropriations					
Major and Local Community Infrastructure Projects	1.2	2,500	47,030	14,080	-
Movement of Funds					
Capital Funding	1.2	(36,411)	52,594	37,566	-
Changes in Parameters					
		-	(116)	(40)	(41)
Net impact on appropriations for Outcome 1 (administered)		(33,911)	99,508	51,606	(41)
Outcome 1					
Departmental					
Annual appropriations					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses		(196)	(445)	(442)	(423)
Changes in Parameters					
		-	(33)	(11)	(11)
Net impact on appropriations for Outcome 1 (departmental)		(196)	(478)	(453)	(434)
Total net impact on appropriations for Outcome 1		(34,107)	99,030	51,153	(475)

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

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the NCA through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - To shape Canberra as a capital that all Australians can be proud of by ensuring it is well planned, managed and promoted, consistent with its enduring national significance	36,606	38,366	40,866	2,500	-
Total administered	36,606	38,366	40,866	2,500	-
Departmental programs					
Outcome 1 - To shape Canberra as a capital that all Australians can be proud of by ensuring it is well planned, managed and promoted, consistent with its enduring national significance	11,045	10,967	10,771	-	(196)
Total departmental	11,045	10,967	10,771	-	(196)
Total administered and departmental	47,651	49,333	51,637	2,500	(196)

Table 1.5: Appropriation Bill (No. 4) 2025–2026

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Administered assets and liabilities	12,758	22,940	22,940	-	-
Total non-operating	12,758	22,940	22,940	-	-
Total other services	12,758	22,940	22,940	-	-

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There has been no revision to the NCA's outcome and program structures since the 2025-26 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements and the 2025-26 National Capital Authority Corporate Plan.

2.2 Budgeted expenses and performance for Outcome 1

Outcome 1: To shape Canberra as a capital that all Australians can be proud of by ensuring it is well planned, managed and promoted, consistent with its enduring national significance

Budgeted expenses for Outcome 1

This table shows how much the NCA 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

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: National Capital Functions					
Departmental expenses					
Departmental appropriation	10,326	10,042	10,006	10,206	10,365
s74 External Revenue ^(a)	5,364	4,606	4,233	4,102	4,105
Expenses not requiring appropriation in the Budget year ^(b)	1,555	1,601	1,595	1,595	1,595
Departmental total	17,245	16,249	15,834	15,903	16,065
Total expenses for program 1.1	17,245	16,249	15,834	15,903	16,065
Program 1.2: National Capital Estate					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	21,049	22,408	23,718	24,959	26,170
Special appropriations <i>Public Governance, Performance and Accountability Act 2013</i>	25	25	25	25	25
Expenses not requiring appropriation in the Budget year ^(b)	43,947	40,974	41,552	41,570	41,598
Administered total	65,021	63,407	65,295	66,554	67,793
Total expenses for program 1.2	65,021	63,407	65,295	66,554	67,793

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	21,049	22,408	23,718	24,959	26,170
Special appropriations	25	25	25	25	25
Expenses not requiring appropriation in the Budget year ^(b)	43,947	40,974	41,552	41,570	41,598
Administered total	65,021	63,407	65,295	66,554	67,793
Departmental expenses					
Departmental appropriations	10,326	10,042	10,006	10,206	10,365
s74 External Revenue ^(a)	5,364	4,606	4,233	4,102	4,105
Expenses not requiring appropriation in the Budget year ^(b)	1,555	1,601	1,595	1,595	1,595
Departmental total	17,245	16,249	15,834	15,903	16,065
Total expenses for Outcome 1	82,266	79,656	81,129	82,457	83,858

	2024-25	2025-26
Average staffing level (number)	68	68

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

(b) Expenses not requiring appropriation in the Budget year is made up of depreciation, amortisation expenses, expenses related to the write-down of assets, resources received free of charge, principal payments on lease liabilities and nil appropriation impact fund movement.

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

Performance measure for Outcome 1

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 1 are outlined in the 2025–26 Infrastructure, Transport, Regional Development, Communications and the Arts Portfolio Budget Statements and the 2025–26 National Capital Authority Corporate Plan.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

The NCA does not maintain Special Accounts.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The NCA reported a net cash operating surplus of \$0.7 million in 2024-25, adjusted for depreciation and amortisation expenses.

The NCA is budgeting for a break-even operating result in 2025-26 and forward years. Revenue from government over the budget and forward years has been adjusted to take account of indexation and efficiency dividends.

Revenue from other sources principally reflects the recovery of costs for works approval in the Designated Areas of the ACT, as set out in the Australian Capital Territory (Planning and Land Management) Regulations (Regulation 5) under the PALM Act, along with events revenue and rental income.

Revenue from administered activities primarily includes pay parking revenue, lease revenue on diplomatic land and user charges, which are returned in full to the Budget. Revenue from administered activities is estimated at \$32.0 million in 2025-26.

In 2025-26, the NCA will receive appropriation of \$22.4 million for supplier expenses including for maintenance of the National Estate and the insurance premium for risks associated with assets on National Land and administration costs for the pay parking program.

In 2025-26, the NCA estimates an investment of \$78.2 million in new and existing assets, comprising:

- \$18.5 million from the administered capital budget to replace and upgrade existing administered assets
- \$59.7 million from the assets and liabilities appropriation for the Commonwealth Avenue Bridge Upgrade and Scrivener Dam Dissipator Strengthening project

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	9,058	8,826	8,494	8,601	8,845
Suppliers	6,251	5,565	5,482	5,444	5,362
Depreciation and amortisation	1,851	1,853	1,853	1,853	1,853
Finance costs	3	5	5	5	5
Write-down and impairment of assets	82	-	-	-	-
Total expenses	17,245	16,249	15,834	15,903	16,065
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	4,409	4,606	4,233	4,102	4,105
Other revenue	105	105	105	105	105
Total own-source revenue	4,514	4,711	4,338	4,207	4,210
Total own-source income	4,514	4,711	4,338	4,207	4,210
Net (cost of)/contribution by services	(12,731)	(11,538)	(11,496)	(11,696)	(11,855)
Revenue from Government	10,326	10,042	10,006	10,206	10,365
Surplus/(deficit) attributable to the Australian Government	(2,405)	(1,496)	(1,490)	(1,490)	(1,490)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	1,630	-	-	-	-
Total other comprehensive income	1,630	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(775)	(1,496)	(1,490)	(1,490)	(1,490)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(775)	(1,496)	(1,490)	(1,490)	(1,490)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ^(a)	1,455	1,413	1,413	1,413	1,813
plus: depreciation/amortisation expenses for ROU assets ^(b)	396	440	440	440	40
less: lease principal repayments ^(b)	401	357	363	363	363
Net Cash Operating Surplus/ (Deficit)	675	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	177	177	177	177	177
Trade and other receivables	10,434	10,435	10,435	10,435	10,435
Total financial assets	10,611	10,612	10,612	10,612	10,612
Non-financial assets					
Land and buildings ^(a)	19,161	18,189	19,328	18,538	17,388
Property, plant and equipment	2,019	1,932	1,808	1,735	2,181
Heritage and cultural assets	214	229	244	239	234
Intangibles	1,204	1,124	1,091	857	473
Other non-financial assets	224	242	196	196	196
Total non-financial assets	22,822	21,716	22,667	21,565	20,472
Total assets	33,433	32,328	33,279	32,177	31,084
LIABILITIES					
Payables					
Suppliers	445	545	645	645	645
Other payables	8,645	8,670	8,511	8,511	8,511
Total payables	9,090	9,215	9,156	9,156	9,156
Interest bearing liabilities					
Leases	407	50	1,798	1,435	1,072
Total interest bearing liabilities	407	50	1,798	1,435	1,072
Provisions					
Employee provisions	2,929	2,823	2,836	2,836	2,836
Total provisions	2,929	2,823	2,836	2,836	2,836
Total liabilities	12,426	12,088	13,790	13,427	13,064
Net assets	21,007	20,240	19,489	18,750	18,020
EQUITY*					
Contributed equity	22,330	23,059	23,798	24,549	25,309
Reserves	14,152	14,152	14,152	14,152	14,152
Retained surplus / (accumulated deficit)	(15,475)	(16,971)	(18,461)	(19,951)	(21,441)
Total Equity	21,007	20,240	19,489	18,750	18,020

Prepared on Australian Accounting Standards basis.

* Equity is the residual interest in assets after the deduction of liabilities.

(a) Includes ROU assets as defined under AASB16 Leases

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2025–26)

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(15,475)	14,152	22,330	21,007
Adjusted opening balance	(15,475)	14,152	22,330	21,007
Comprehensive income				
Surplus/(deficit) for the period	(1,496)	-	-	(1,496)
Total comprehensive income	(1,496)	-	-	(1,496)
of which:				
Attributable to the Australian Government	(1,496)	-	-	(1,496)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	729	729
Sub-total transactions with owners	-	-	729	729
Estimated closing balance as at 30 June 2026	(16,971)	14,152	23,059	20,240
Closing balance attributable to the Australian Government	(16,971)	14,152	23,059	20,240

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	9,201	10,042	10,006	10,206	10,365
Sale of goods and rendering of services	5,725	4,530	4,245	4,102	4,105
Net GST received	(114)	-	-	-	-
Other	(42)	-	-	-	-
Total cash received	14,770	14,572	14,251	14,308	14,470
Cash used					
Employees	8,575	8,832	8,652	8,601	8,845
Suppliers	6,267	5,378	5,231	5,339	5,257
Net GST paid	(5)	-	-	-	-
Interest payments on lease liability	3	5	5	5	5
Other	32	-	-	-	-
Total cash used	14,872	14,215	13,888	13,945	14,107
Net cash from / (used by) operating activities	(102)	357	363	363	363
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	206	729	739	751	760
Total cash used	206	729	739	751	760
Net cash from / (used by) investing activities	(206)	(729)	(739)	(751)	(760)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	719	729	739	751	760
Total cash received	719	729	739	751	760
Cash used					
Principal payments on lease liability	401	357	363	363	363
Total cash used	401	357	363	363	363
Net cash from/(used by) financing activities	318	372	376	388	397
Net increase/(decrease) in cash held	10	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	167	177	177	177	177
Cash and cash equivalents at the end of the reporting period	177	177	177	177	177

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	719	729	739	751	760
Total new capital appropriations	719	729	739	751	760
Provided for:					
Purchase of non-financial assets	719	729	739	751	760
Total Items	719	729	739	751	760
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB	719	729	739	751	760
TOTAL	719	729	739	751	760
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	719	729	739	751	760
Total cash used to acquire assets	719	729	739	751	760

Prepared on Australian Accounting Standards basis.

Table 3.7: Statement of departmental asset movements (Budget year 2025–26)

	Asset Category				Total
	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025					
Gross book value	18,777	2,010	214	2,414	23,415
Gross book value - ROU assets	1,863	56	-	-	1,919
Accumulated depreciation/ amortisation and impairment	-	-	-	(1,210)	(1,210)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,479)	(47)	-	-	(1,526)
Opening net book balance	19,161	2,019	214	1,204	22,598
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services ^(a)	178	227	20	304	729
Total additions	178	227	20	304	729
Other movements					
Depreciation/amortisation expense	(766)	(305)	(5)	(384)	(1,460)
Depreciation/amortisation on ROU assets	(384)	(9)	-	-	(393)
Total other movements	(1,150)	(314)	(5)	(384)	(1,853)
As at 30 June 2026					
Gross book value	18,955	2,237	234	2,718	24,144
Gross book value - ROU assets	1,863	56	-	-	1,919
Accumulated depreciation/ amortisation and impairment	(766)	(305)	(5)	(1,594)	(2,670)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,863)	(56)	-	-	(1,919)
Closing net book balance	18,189	1,932	229	1,124	21,474

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through *Annual Appropriation Act (No. 1) 2025–2026* and Appropriation Bill (No. 3) 2025–2026 for Departmental Capital Budget.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	21,074	22,433	23,743	24,984	26,195
Depreciation and amortisation ^(a)	38,880	38,974	39,552	39,570	39,598
Write-down and impairment of assets	5,067	2,000	2,000	2,000	2,000
Total expenses administered on behalf of Government	65,021	63,407	65,295	66,554	67,793
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Sale of goods and rendering of services	24,222	31,446	32,188	33,049	33,909
Other revenue	715	515	586	603	621
Total non-taxation revenue	24,937	31,961	32,774	33,652	34,530
Total own-source revenue administered on behalf of Government	24,937	31,961	32,774	33,652	34,530
Gains					
Other gains	7	-	-	-	-
Total gains administered on behalf of Government	7	-	-	-	-
Total own-source income administered on behalf of Government	24,944	31,961	32,774	33,652	34,530
Net cost of/(contribution by) services Surplus/(deficit)	(40,077)	(31,446)	(32,521)	(32,902)	(33,263)
Total comprehensive income (loss) attributable to the Australian Government	(40,477)	(31,446)	(32,521)	(32,902)	(33,263)

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate Administered Capital Budget (ACB) provided through Appropriation Act (No. 1) or Bill (No. 3) equity appropriations. For information regarding ACBs, please refer to Table 3.11 Administered Capital Budget Statement.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	269	269	269	269	269
Trade and other receivables	2,557	2,557	2,557	2,557	2,557
Total financial assets	2,826	2,826	2,826	2,826	2,826
Non-financial assets					
Land and buildings	724,143	722,656	721,044	719,414	717,756
Property, plant and equipment	662,359	704,781	784,429	816,121	795,956
Heritage and cultural assets	81,962	80,883	79,783	78,683	77,583
Intangibles	1,702	1,062	422	-	-
Other non-financial assets	85	85	85	85	85
Total non-financial assets	1,470,251	1,509,467	1,585,763	1,614,303	1,591,380
Total assets administered on behalf of Government	1,473,077	1,512,293	1,588,589	1,617,129	1,594,206
LIABILITIES					
Payables					
Suppliers	5,931	5,931	5,931	5,931	5,931
Other payables	17,829	17,829	17,829	17,829	17,829
Total payables	23,760	23,760	23,760	23,760	23,760
Total liabilities administered on behalf of Government	23,760	23,760	23,760	23,760	23,760
Net assets/(liabilities)	1,449,317	1,488,533	1,564,829	1,593,369	1,570,446

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	23,587	31,446	32,188	33,049	33,909
Net GST received	91	-	-	-	-
Other	102	515	586	603	621
Total cash received	23,780	31,961	32,774	33,652	34,530
Cash used					
Suppliers	21,135	22,433	23,743	24,984	26,195
Net GST paid	198	-	-	-	-
Total cash used	21,333	22,433	23,743	24,984	26,195
Net cash from / (used by) operating activities	2,447	9,528	9,031	8,668	8,335
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	25,436	78,190	115,848	68,110	16,675
Total cash used	25,436	78,190	115,848	68,110	16,675
Net cash from / (used by) investing activities	(25,436)	(78,190)	(115,848)	(68,110)	(16,675)
Net increase/(decrease) in cash held	(22,989)	(68,662)	(106,817)	(59,442)	(8,340)
Cash and cash equivalents at beginning of reporting period	78	269	269	269	269
Cash from Official Public Account for:					
- Appropriations	50,686	100,623	139,591	93,094	42,870
Total cash from Official Public Account	50,686	100,623	139,591	93,094	42,870
Cash to Official Public Account for:					
- Transfers to other entities (Finance Whole-of-Government)	27,506	31,961	32,774	33,652	34,530
Total cash to Official Public Account	27,506	31,961	32,774	33,652	34,530
Cash and cash equivalents at end of reporting period	269	269	269	269	269

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act 1 and Bill 3 (ACB)	15,600	18,458	23,716	16,464	16,675
Administered Assets and Liabilities - Act 2 and Bill 4	12,758	22,940	60,138	14,080	-
Total new capital appropriations	28,358	41,398	83,854	30,544	16,675
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	28,358	41,398	83,854	30,544	16,675
Total Items	28,358	41,398	83,854	30,544	16,675
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	12,758	59,732	92,132	51,646	-
Funded by capital appropriation (ACB) ^(b)	15,600	18,458	23,716	16,464	16,675
TOTAL	28,358	78,190	115,848	68,110	16,675
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	28,358	78,190	115,848	68,110	16,675
Total cash used to acquire assets	28,358	78,190	115,848	68,110	16,675

Prepared on Australian Accounting Standards basis.

(a) Includes proposed Appropriation Bill (No. 4), current Appropriation Act (No. 2) and prior year Appropriation Act No. 2/4/6 (inclusive of Supply Act arrangements).

(b) Includes purchases from current and previous years' Administered Capital Budgets (ACBs).

Table 3.12: Statement of administered asset movements (2025-26 Budget year)

	Asset Category					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025						
Gross book value	691,245	32,898	662,359	81,962	3,230	1,471,694
Accumulated depreciation/ amortisation and impairment	-	-	-	-	(1,528)	(1,528)
Opening net book balance	691,245	32,898	662,359	81,962	1,702	1,470,166
Capital ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	-	59,732	-	-	59,732
By purchase - appropriation ordinary annual services ^(b)	-	500	17,358	500	100	18,458
Total additions	-	500	77,090	500	100	78,190
Other movements						
Depreciation/amortisation expense	-	(1,213)	(34,668)	(1,579)	(740)	(38,200)
Depreciation/amortisation on ROU assets	(774)	-	-	-	-	(774)
Total other movements	(774)	(1,213)	(34,668)	(1,579)	(740)	(38,974)
As at 30 June 2026						
Gross book value	691,245	33,398	739,449	82,462	3,330	1,549,884
Accumulated depreciation/ amortisation and impairment	-	(1,213)	(34,668)	(1,579)	(2,268)	(39,728)
Accumulated depreciation/amortisation and impairment - ROU assets	(774)	-	-	-	-	(774)
Closing net book balance	690,471	32,185	704,781	80,883	1,062	1,509,382

Prepared on Australian Accounting Standards basis.

(a) Includes proposed Appropriation Bill (No. 4), current Appropriation Act (No. 2) and prior year Appropriation Act No. 2/4/6 (inclusive of Supply Act arrangements).

(b) Includes purchases from current and previous years' Administered Capital Budgets (ACBs).