

Australian Sports Commission

Entity resources and planned performance

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Australian Sports Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Sports Commission (ASC) leads, supports and champions Australian sport: strengthening the system that enables sport participation and sustained high performance success.

The role and functions of the ASC are set out in the *Australian Sports Commission Act 1989*, and as a Corporate Commonwealth Entity under the *Public Governance, Performance and Accountability Act 2013*, it operates within a strong legislative and governance framework to deliver national sporting outcomes.

The ASC's strategic vision is that *Sport has a place for everyone and delivers results that make Australia proud.*

The majority of ASC funding is distributed across the Australian sport system, supporting national sporting organisations, athletes, schools and key high performance and sport participation programs. This is complemented by the ASC's delivery of national initiatives and services across governance, leadership, coaching, officiating, inclusion, insights, digital and education, and through progressing gender equality by expanding pathways for women in coaching and administration. Together, these investments and activities support workforce development and strengthen capability across the system.

The ASC also operates the Australian Institute of Sport (AIS) Campus in Canberra – the home of sport in Australia – delivering world-class high performance environments supported by integrated programs in athlete wellbeing, coach development, performance pathways, sport science and medicine. In addition to its domestic facilities, the ASC also operates the AIS European Training Centre in Italy, a critical offshore hub enabling Australian athletes to prepare effectively for international competition, including supporting Australia's recent success at the 2026 Winter Olympic and Paralympic Games.

The AIS Podium Project is on track to deliver three new world-class high-performance facilities at the AIS Campus, strengthening Australia's competitive edge ahead of Brisbane 2032 and beyond. The Australian Government's \$249.7 million investment in the AIS Campus will enhance athlete wellbeing and performance, drive greater collaboration and innovation across the sport system, and preserve nationally significant facilities for the local community. The project forms the initial phase of the ASC's a longer-term infrastructure masterplan to ensure the AIS remains a world-class sporting precinct that showcases Australian excellence, inspires participation, and deepens community engagement.

The ASC will continue to make significant, targeted investment to address the structural and systemic barriers in Australian Para sport. The goal is to ensure Para athletes have access to the world's best coaches in the lead up to Brisbane 2032 and beyond, improve the

national classification system, create additional opportunities for people with a disability to be discovered and to provide world-class facilities and services which supports athletes on their pathway from identification through to the Paralympics. The aim is to strategically maintain and revitalise ASC facilities to ensure they remain globally benchmarked centres of excellence, providing athletes, coaches and high-performance staff with fully para accessible accommodation and cutting-edge testing and training environments that strengthen Australia’s competitive advantage.

To support a more aligned national approach, the ASC has brought the Australian sport sector together around two key strategies to maximise the opportunity of hosting our home Olympic and Paralympic Games in 2032. Win Well is Australia’s High Performance Sport Strategy. Central to Win Well is the ethos of “how we win is just as important as when we win”, underpinned by a Connection to Country Action Plan with an emphasis on connection, courage, belonging and excellence. Play Well, Australia’s first National Sport Participation Strategy, focuses on creating safe, welcoming, inclusive and fun sporting experiences. Its goal is to ensure Australians of all ages, backgrounds, genders and abilities can come together to access the benefits of sport.

Together, these efforts are supporting a strong and connected sport system, with the ASC continuing to play a proud leadership role in working with partners to enable participation and sustained high performance success for Australians.

For detailed information on the ASC’s strategic direction, refer to the current Corporate Plan, available at: www.sportaus.gov.au/media-centre/publications.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the ASC 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 Australian Sports Commission's operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses for Outcome 1' 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: ASC resource statement - Budget estimates for 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Opening balance/cash reserves at 1 July	171,902	231,816
Funds from government		
Annual appropriations - ordinary annual services		
Outcome 1 ^(a)	450,064	433,439
Equity injection	710	767
Total annual appropriations	450,774	434,206
Amounts received from related entities		
Amounts from portfolio department ^(b)	5,100	130,000
Total amounts received from related entities	5,100	130,000
Total funds from government	455,874	564,206
Funds from other sources		
Interest	13,000	8,180
Sale of goods and services	14,225	15,806
Other	4,796	3,984
Total funds from other sources	32,021	27,970
Total net resourcing for ASC	659,797	823,992
	2025-26	2026-27
Average staffing level (number)	545	529

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) The ASC is not directly appropriated as it is a Corporate Commonwealth Entity (CCE). Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to the ASC and are considered 'departmental' for all purposes.

1.3 Budget measures

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

Table 1.2: Australian Sports Commission 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					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension ^(a)					
Departmental payment	-	-	-	-	(1,053)
Total	-	-	-	-	(1,053)
Investment in Sport ^(b)					
Departmental payment	-	189,693	139,972	-	-
Total	-	189,693	139,972	-	-
Total payment measures					
Departmental	-	189,693	139,972	-	(1,053)
Total	-	189,693	139,972	-	(1,053)

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) This is a cross-portfolio measure. The full measure description and package details appear in *Budget Paper No. 2 - Budget Measures* as 'various agencies' under the cross-portfolio section.
- b) Excluding \$0.767 million in capital funding in 2026-27.

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 ASC can be found at:

<https://ascwrstorageprod001.ausport.gov.au/assets/PBGvZjoncU6kXGucX7TxaQ.pdf?sv=2025-11-05&st=2026-05-04T23%3A02%3A14Z&se=2026-05-05T07%3A02%3A14Z&sr=b&sp=r&sig=cjmA5gTVVufRwBA1nO3yYaKjXovCKkd81Dw5VQjjWc0%3D>

The most recent annual performance statement can be found at:

https://ascwrstorageprod001.ausport.gov.au/assets/nlCsdzoS1WX59qE9Sfq_LA.pdf?sv=2025-11-05&st=2026-05-04T23%3A02%3A13Z&se=2026-05-05T07%3A02%3A13Z&sr=b&sp=r&sig=Bc85oEJ1231i35XmzSNytPT6p7865nD5LZyhCf96olk%3D

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Increased participation in organised sport and continued international sporting success including through leadership and development of a cohesive and effective sports sector, provision of targeted financial support, and the operation of the Australian Institute of Sport

Linked programs

<p>Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts</p>
<p>Programs</p> <ul style="list-style-type: none"> Program 7.1: Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts
<p>Contribution to Outcome 1 made by linked programs</p> <p>The ASC collaborates with the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts to implement Australian Government sport policy and has primary responsibility for key initiatives. In particular, the ASC is responsible for growing participation in sport, building capacity in Australia’s sporting sector and, through the Australian Institute of Sport, for the leadership of Australia’s high performance sport system.</p>
<p>Department of the Prime Minister and Cabinet (PM&C)</p>
<p>Programs</p> <ul style="list-style-type: none"> Program 1.1: Prime Minister and Cabinet
<p>Contribution to Outcome 1 made by linked programs</p> <p>PM&C contributes to improving the diversity of sporting organisations by working to increase female representation in sport leadership roles.</p>
<p>Sport Integrity Australia^(a)</p>
<p>Programs</p> <ul style="list-style-type: none"> Program 1.1: Sport Integrity
<p>Contribution to Outcome 1 made by linked programs</p> <p>Sport Integrity Australia plays a central role in protecting the integrity of sport through targeting match-fixing, doping in sport and other forms of corruption. The ASC works collaboratively with Sport Integrity Australia to protect Australian sport from integrity threats, including the protection of children and other vulnerable sport participants.</p>

a) Refer to the Sport Integrity Australia chapter in these Portfolio Budget Statements for further information on the work of this entity.

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 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: Australian Sports Commission					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	450,064	433,439	389,466	253,562	258,360
Expenses not requiring appropriation in the budget year	3,793	(121,107)	(105,145)	8,893	8,893
Revenues from other independent sources	37,121	157,970	138,749	24,429	24,716
Total expenses for Program 1.1	490,978	470,302	423,070	286,884	291,969
	2025-26	2026-27			
Average staffing level (number)	545	529			

Annual appropriation amounts reported are inclusive of Supply Bill arrangements

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

Table 2.1.2: Performance measures for Outcome 1

Table 2.2.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Increased participation in organised sport and continued international sporting success including through leadership and development of a cohesive and effective sports sector, provision of targeted financial support, and the operation of the Australian Institute of Sport		
Program 1.1: Australian Sports Commission The Australian Sports Commission (ASC) will lead, support and provide opportunities for all communities to be involved in sport, while growing elite success and representation, inspiring future generations		
Key activities	The ASC has 3 key areas of activity that it will focus on in 2026-27: <ul style="list-style-type: none"> • lead and enable the world's best sport system • involve more Australians with sport at all levels • drive innovation in sport 	
Year	Performance measures	Expected performance results
Current Year 2025-26	Percentage of high-performance funded sports rated by the Australian Institute of Sport (AIS) as achieving benchmark targets	90% of all high performance funded NSOs demonstrate clear progression on annual agreed action plans and implementation of best practice systems and processes within their high performance program, as identified through the annual check-in process with the AIS Target expected to be met
	Improvement in funded national sports governance maturity	75% of funded National Sporting Organisations (NSOs) and National Sporting Organisations for People with Disability (NSODs) are above 80% of their total expected maturity Target expected to be met
	Increase sport participation by Australian children aged 5 to 14 years	Participant attendances in the Sporting Schools Program (SSP) to reach 2,200,000 60% of Remote and Regional Schools registered in SSP receive funding at least once per year 70% of Special Schools ^(a) registered in SSP receive funding at least once per year Targets expected to be met

Year	Performance measures	Expected performance results
Current Year 2025-26 cont.	Staged development of the AIS Campus to enhance sport training facilities and drive athlete development, including sports innovation	AIS Podium Project activities delivered in line with approved project program, budget, schedules and safety requirements Target expected to be met
Year	Performance measures	Planned performance results
Budget Year 2026-27	Percentage of high-performance and participation funded sports rated by the ASC as achieving benchmark targets	90% of all high performance funded National Sporting Organisations (NSOs) demonstrate clear progression on annual agreed action plans and implementation of best practice systems and processes within their high performance program, as identified through the annual check-in process with the AIS 90% of Play Well funded National Sporting Organisations (NSOs) and National Sporting Organisations for People with Disability (NSODs) are assessed as on track to deliver their Sport Governance and Play Well plans
	Improvement in funded national sports governance maturity.	75% of funded National Sporting Organisations (NSOs) and National Sporting Organisations for People with Disability (NSODs) are above 80% of their total expected maturity.
	Increase sport participation by Australian children aged 5 to 14 years.	Participant attendances in the Sporting Schools Program (SSP) to reach 1,600,000 70% of Remote and Regional Schools registered in SSP receive funding at least once per year 70% of Special Schools ⁴ registered in SSP receive funding at least once per year
	Staged development of the AIS Campus to enhance sport training facilities and drive athlete development, including sports innovation.	AIS Podium Project activities delivered in line with approved project program, budget, schedules and safety requirements.
Forward Estimates 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

a) As defined at section 6 of the *Australian Education Act 2013*.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of ASC's finances for the 2026-27 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The Entity Resource Statement provides a consolidated view of all the resources available in 2025-26. This includes operating appropriations, funds from other sources, and cash and investments to cover payables and provisions on the balance sheet. Operating appropriation is shown as Revenue from government in the comprehensive income statement.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Comprehensive Income Statement

Approved operating losses are estimated for 2025-26 and the 2028-29 and 2029-30 forward estimate years relating to unfunded depreciation. A surplus result is budgeted for 2026-27 and 2027-28 reflecting funding to upgrade the Australian Institute of Sport in Canberra (Podium Project).

Total own source revenue for 2026-27 is budgeted at \$158.0 million, higher than the 2025-26 estimated actual result of \$37.1 million. This increase primarily reflects the recognition of funding received for the Podium Project (Other own-source revenue) as well as fluctuations in revenue from commercial operations and a reduction in interest revenue from investments.

Grants in 2026-27 are budgeted at \$316.1 million, a decrease of \$16.6 million from the 2025-26 estimated actual, reflecting the conclusion of some budget measures, outcomes from the 2026-27 Budget, and a reduction in MoU funding from other government departments.

Balance Sheet

Total assets for 2026-27 are estimated to be \$612.8 million, comprising \$231.7 million in financial assets and \$381.1 million in non-financial assets. The increase in non-financial assets reflects funding received for the Podium Project.

Total liabilities for 2026-27 are estimated to be \$144.4 million, with the primary liabilities being accrued revenue (Podium Project) and employee entitlements.

Total equity is budgeted to be \$468.4 million at the end of 2026-27.

3.2 Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	74,916	78,760	78,286	76,714	79,323
Suppliers	59,181	50,490	42,645	37,069	35,948
Grants	332,700	316,124	277,273	147,932	151,543
Depreciation and amortisation ^(a)	24,133	24,401	24,366	24,686	24,686
Finance costs	48	60	33	16	2
Other expenses	-	467	467	467	467
Total expenses	490,978	470,302	423,070	286,884	291,969
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	13,990	15,026	15,060	15,095	15,130
Interest	13,000	8,180	7,287	6,970	7,222
Rental income	235	780	780	780	780
Other	9,896	133,984	115,622	1,584	1,584
Total own-source revenue	37,121	157,970	138,749	24,429	24,716
Total own-source income	37,121	157,970	138,749	24,429	24,716
Net (cost of)/contribution by services	(453,857)	(312,332)	(284,321)	(262,455)	(267,253)
Revenue from government	450,064	433,439	389,466	253,562	258,360
Surplus/(deficit) attributable to the Australian Government	(3,793)	121,107	105,145	(8,893)	(8,893)
Total comprehensive income/(loss) attributable to the Australian Government	(3,793)	121,107	105,145	(8,893)	(8,893)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(3,793)	121,107	105,145	(8,893)	(8,893)
<i>plus:</i> depreciation/amortisation expenses for ROU assets ^(a)	447	575	575	575	575
<i>less:</i> lease principal repayments ^(a)	640	640	640	640	640
Net Cash Operating Surplus/ (Deficit)	(3,986)	121,042	105,080	(8,958)	(8,958)

Prepared on Australian Accounting Standards basis.

a) Applies to leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	139,307	30,007	30,007	30,007	30,007
Trade and other receivables	8,177	8,177	8,177	8,177	8,177
Other investments	92,509	193,506	64,559	51,473	49,306
Total financial assets	239,993	231,690	102,743	89,657	87,490
Non-financial assets					
Land and buildings	228,284	363,026	483,887	488,849	481,360
Property, plant and equipment	10,765	12,168	12,222	12,853	13,484
Intangibles	2,498	2,757	2,249	1,741	1,233
Inventories	459	459	459	459	459
Other non-financial assets	2,653	2,653	2,653	2,653	2,653
Total non-financial assets	244,659	381,063	501,470	506,555	499,189
Total assets	484,652	612,753	604,213	596,212	586,679
LIABILITIES					
Payables					
Suppliers	4,990	5,329	5,329	5,329	5,329
Grants	1,752	-	-	-	-
Other payables	109,056	116,657	2,619	2,619	2,619
Total payables	115,798	121,986	7,948	7,948	7,948
Interest bearing liabilities					
Leases	5,523	4,883	4,243	3,603	2,963
Total interest bearing liabilities	5,523	4,883	4,243	3,603	2,963
Provisions					
Employee provisions	16,443	17,122	18,115	19,647	19,647
Other provisions	384	384	384	384	384
Total provisions	16,827	17,506	18,499	20,031	20,031
Total liabilities	138,148	144,375	30,690	31,582	30,942
Net assets	346,504	468,378	573,523	564,630	555,737
EQUITY					
Parent entity interest					
Contributed equity	166,769	167,536	167,536	167,536	167,536
Reserves	262,474	262,474	262,474	262,474	262,474
Retained surplus (accumulated deficit)	(82,739)	38,368	143,513	134,620	125,727
Total equity	346,504	468,378	573,523	564,630	555,737

Prepared on Australian Accounting Standards basis.

**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	(82,739)	262,474	-	166,769	346,504
Adjusted opening balance	(82,739)	262,474	-	166,769	346,504
Comprehensive income					
Surplus/(deficit) for the period	121,107	-	-	-	121,107
Total comprehensive income	121,107	-	-	-	121,107
Transactions with owners					
Contributions by owners					
Equity injection - Appropriation	-	-	-	767	767
Sub-total transactions with owners	-	-	-	767	767
Estimated closing balance as at 30 June 2027	38,368	262,474	-	167,536	468,378

Prepared on Australian Accounting Standards basis

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from government	532,064	571,040	389,466	253,562	258,360
Sale of goods and rendering of services	14,225	15,806	15,840	15,875	15,910
Interest	13,000	8,180	7,287	6,970	7,222
Net GST received	20,613	21,038	20,720	23,655	-
Other	4,796	3,984	1,584	1,584	1,584
Total cash received	584,698	620,048	434,897	301,646	283,076
Cash used					
Employees	74,372	78,081	77,293	75,182	79,323
Suppliers	59,563	50,151	42,645	37,069	35,948
Net GST paid	20,613	21,038	20,720	23,655	-
Interest payments on lease liability	48	60	33	16	2
Other	332,700	318,343	277,740	148,399	152,010
Total cash used	487,296	467,673	418,431	284,321	267,283
Net cash from/(used by) operating activities	97,402	152,375	16,466	17,325	15,793
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	37,558	160,805	144,773	29,771	17,320
Total cash used	37,558	160,805	144,773	29,771	17,320
Net cash from/(used by) investing activities	(37,558)	(160,805)	(144,773)	(29,771)	(17,320)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	710	767	-	-	-
Total cash received	710	767	-	-	-
Cash used					
Principal payments on lease liability	640	640	640	640	640
Total cash used	640	640	640	640	640
Net cash from/(used by) financing activities	70	127	(640)	(640)	(640)
Net increase/(decrease) in cash held	59,914	(8,303)	(128,947)	(13,086)	(2,167)
Cash and cash equivalents at the beginning of the reporting period	171,902	231,816	223,513	94,566	81,480
Cash and cash equivalents at the end of the reporting period	231,816	223,513	94,566	81,480	79,313

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	710	767	-	-	-
Total new capital appropriations	710	767	-	-	-
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	710	767	-	-	-
Total items	710	767	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	710	767	-	-	-
Funded by amounts received from portfolio department ^(b)	5,100	130,000	114,038	-	-
Funded internally from departmental resources	31,748	30,038	30,735	29,771	17,320
TOTAL	37,558	160,805	144,773	29,771	17,320
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	37,558	160,805	144,773	29,771	17,320
Total cash used to acquire assets	37,558	160,805	144,773	29,771	17,320

Prepared on Australian Accounting Standards basis.

- a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.
b) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

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

	Asset Category				Total
	Land	Buildings	Other property, plant and equipment	Computer Software And intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026					
Gross book value	14,520	778,733	42,674	17,467	853,394
Gross book value - ROU assets	-	9,239	556	-	9,795
Accumulated depreciation/amortisation and impairment	-	(570,087)	(32,092)	(14,969)	(617,148)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(4,121)	(373)	-	(4,494)
Opening net book balance	14,520	213,764	10,765	2,498	241,547
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity ^(a)	-	-	-	767	767
By purchase - other	-	155,300	4,738	-	160,038
Total additions	-	155,300	4,738	767	160,805
Other movements					
Depreciation/amortisation expense	-	(19,983)	(3,335)	(508)	(23,826)
Depreciation/amortisation on ROU assets	-	(575)	-	-	(575)
Total other movements	-	(20,558)	(3,335)	(508)	(24,401)
As at 30 June 2027					
Gross book value	14,520	934,033	47,412	18,234	1,014,199
Gross book value - ROU assets	-	9,239	556	-	9,795
Accumulated depreciation/amortisation and impairment	-	(590,070)	(35,427)	(15,477)	(640,974)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(4,696)	(373)	-	(5,069)
Closing net book balance	14,520	348,506	12,168	2,757	377,951

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2026-2027.