

# **Old Parliament House**

## **Entity resources and planned performance**



# Old Parliament House

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# Old Parliament House

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Museum of Australian Democracy (MoAD) at Old Parliament House (OPH) was launched in 2009, marking the future direction of OPH as a National Cultural Institution. Building on the legacy of OPH, MoAD develops contemporary exhibitions and experiences that help visitors understand Australia's social and political history and the story of Australia's democracy.

As the home of our Federal Parliament from 1927 to 1988, the building is an icon of outstanding national heritage significance. OPH aims to communicate the spirit of this important national heritage site, while ensuring the building and heritage collections are conserved for future generations.

The strategic priorities for the Museum of Australian Democracy at Old Parliament House, are to:

- showcase OPH, through its collections and historical interpretation to enable visitors to understand the importance it played in shaping Australia today
- foster a museum for the people, by delivering organisational excellence in serving the Australian community
- share the story of Australian democracy, its social and political history and explore how this heritage has shaped Australia's unique democracy
- inspire Australians to participate in their democracy, by developing innovative and informative content.

The priorities support the National Cultural Policy - *Revive: a place for every story, a story for every place.*

## 1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to OPH 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 departmental (for OPH 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: OPH resource statement - Budget estimates for 2026-27 as at Budget May 2026**

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>22,630</b>	<b>13,813</b>
<b>Funds from government</b>		
Annual appropriations - ordinary annual services <sup>(a)</sup>		
Outcome 1	22,846	25,887
Annual appropriations - other services <sup>(b)</sup>		
Equity injection	219	911
Total annual appropriations	23,065	26,798
<b>Total funds from government</b>	<b>23,065</b>	<b>26,798</b>
<b>Funds from other sources</b>		
Interest	903	954
Sale of goods and services	3,128	3,660
Other	1,375	1,136
<b>Total funds from other sources</b>	<b>5,406</b>	<b>5,750</b>
<b>Total net resourcing for Old Parliament House</b>	<b>51,101</b>	<b>46,361</b>
	2025-26	2026-27
<b>Average staffing level (number)</b>	124	105

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) Appropriation Bill (No. 2) 2026-2027.

OPH is not directly appropriated as 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 OPH and are considered 'departmental' for all purposes.

### 1.3 Budget measures

Budget measures in Part 1 relating to Old Parliament House are detailed in the *Budget Paper No. 2 - Budget Measures* Table 1.2: Entity 2026-27 Budget measures.

**Table 1.2: Old Parliament House 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
<b>Payment measure</b>					
National Cultural Policy - National Collecting Institutions <sup>(a)</sup>	1.1				
Departmental payment	-	3,000	-	-	-
<b>Total</b>	-	<b>3,000</b>	-	-	-
<b>Total payment measures</b>					
Departmental	-	3,000	-	-	-
<b>Total</b>	-	<b>3,000</b>	-	-	-

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 measure includes \$0.688 million in capital funding in the 2026-27 year.

## 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 OPH can be found at:

<https://www.moadoph.gov.au/sites/default/files/2025-08/moad-corporate-plan-2025-2026.pdf>

The most recent annual performance statement can be found at:

<https://www.moadoph.gov.au/sites/default/files/2025-11/moad-annual-report-2024-25-accessible.pdf>

## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions and educational programs**

### Budgeted expenses for Outcome 1

This table shows how much OPH intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by departmental funding sources.

**Table 2.1.1: Budgeted expenses for Outcome 1**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Program 1.1: Old Parliament House</b>					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	22,846	25,887	24,352	24,441	24,558
Expenses not requiring appropriation in the budget year <sup>(a)</sup>	3,417	749	958	2,469	3,554
Revenues from other independent sources	5,479	5,750	5,754	5,488	5,553
<b>Total expenses for Program 1.1</b>	<b>31,742</b>	<b>32,386</b>	<b>31,064</b>	<b>32,398</b>	<b>33,665</b>
<b>Outcome 1 Totals by resource type</b>					
Revenue from government					
Ordinary annual services					
Appropriation Bill (No. 1)	22,846	25,887	24,352	24,441	24,558
Expenses not requiring appropriation in the budget year <sup>(a)</sup>	3,417	749	958	2,469	3,554
Revenues from other independent sources	5,479	5,750	5,754	5,488	5,553
<b>Total expenses for Outcome 1</b>	<b>31,742</b>	<b>32,386</b>	<b>31,064</b>	<b>32,398</b>	<b>33,665</b>

	2025-26	2026-27
<b>Average staffing level (number)</b>	124	105

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, and amortisation expenses.

**Table 2.1.2: Performance measures for Outcome 1**

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

<p><b>Outcome 1</b> - An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions and educational programs</p>		
<p><b>Program 1.1 - Old Parliament House</b> The Museum of Australian Democracy at Old Parliament House is dedicated to the protection, conservation and interpretation of the nationally significant, heritage-listed building. Through collections, exhibitions, programs and content, MoAD enables the public to develop an understanding of Australia's democracy and be inspired to participate as engaged citizens.</p>		
<p><b>Key activities</b></p>	<p>The Program will be delivered in the following ways:</p> <ul style="list-style-type: none"> <li>• continue our national leadership role in the protection, conservation and interpretation of the nationally significant heritage building OPH and its collections</li> <li>• develop innovative and informative exhibitions, education content and programs that enable audiences to understand and participate as engaged citizens in Australia's democracy</li> <li>• extend MoAD's partnerships, outreach and engagement with audiences and stakeholders</li> </ul>	
<p><b>Year</b></p>	<p><b>Performance measures</b></p>	<p><b>Expected performance results</b></p>
<p>Current Year 2025-26</p>	<p>Deliver a range of experiences through collections, exhibitions, events, learning programs and digital engagement that allow audiences to engage with the concepts and history of democracy</p>	<p>280,000 onsite visitors Target expected to be met</p> <p>45,000 visitors offsite and to touring exhibitions Target expected to be met</p> <p>1,100,000 number of visits to the website Target expected to be met</p>

<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025-26 cont.	Deliver onsite, online and offsite programs and resources for primary and secondary schools and teachers	85,000 onsite and offsite students and teachers  Target expected to be met  315,000 students and teachers participating in virtual and online resources  Target expected to be met
<b>Year</b>	<b>Performance measures</b>	<b>Planned performance results</b>
Budget Year 2026-27	Deliver a range of experiences through collections, exhibitions, events, learning programs and digital engagement that allow audiences to engage with the concepts and history of democracy	290,000 Onsite visitors  50,000 visitors offsite and to touring exhibitions  1,200,000 number of visits to the website
	Deliver onsite, online and offsite programs and resources for primary and secondary schools and teachers	90,000 onsite students and teachers  320,000 students and teachers participating in virtual and online resources
Forward Estimates 2027-30	Deliver a range of experiences through collections, exhibitions, events, learning programs and digital engagement that allow audiences to engage with the concepts and history of democracy	Total visitor engagement 2027-28: 1,655,000  Total visitor engagement 2028-29: 1,765,000  Total visitor engagement 2029-30: 1,875,000
	Deliver onsite, online and offsite programs and resources for primary and secondary schools and teachers	Total learning engagement 2027-28: 415,000  Total learning engagement 2028-29: 420,000  Total learning engagement 2029-30: 430,000
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of OPH’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 Explanatory notes and analysis of budgeted financial statements

Operational losses sustained by OPH are technical accounting losses driven by the heritage depreciation on the building. OPH maintains sufficient underlying cash balances to maintain financial sustainability.

The Balance Sheet shows a net equity position of \$132.5 million in 2026-27, representing the surplus of net assets over net liabilities. This primarily reflects non-financial assets, particularly heritage building and collections assets.

The Departmental Capital Budget Statement shows total capital expenditure for 2025-26 of \$12.2 million, for the purchase of non-financial assets. This is funded from an equity injection from the government of \$0.9 million, and departmental resources of \$11.3 million.

OPH classifies the building as a “Heritage and Cultural asset” on the basis that the building reflects significant cultural heritage of the Australian nation. The building has satisfactorily met the criteria under the Financial Reporting Rules for the Heritage and Cultural classification.

### 3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	14,946	13,444	13,422	14,094	14,798
Suppliers	8,714	10,725	9,521	10,270	10,915
Depreciation and amortisation <sup>(a)</sup>	7,991	8,136	8,050	7,974	7,904
Finance costs	91	81	71	60	48
<b>Total expenses</b>	<b>31,742</b>	<b>32,386</b>	<b>31,064</b>	<b>32,398</b>	<b>33,665</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	1,420	1,471	1,523	1,578	1,635
Interest	903	954	811	763	692
Rental income	1,708	2,189	2,255	2,323	2,393
Other	1,448	1,136	1,165	824	833
<b>Total own-source revenue</b>	<b>5,479</b>	<b>5,750</b>	<b>5,754</b>	<b>5,488</b>	<b>5,553</b>
<b>Total own-source income</b>	<b>5,479</b>	<b>5,750</b>	<b>5,754</b>	<b>5,488</b>	<b>5,553</b>
<b>Net (cost of)/contribution by services</b>	<b>(26,263)</b>	<b>(26,636)</b>	<b>(25,310)</b>	<b>(26,910)</b>	<b>(28,112)</b>
Revenue from government	22,846	25,887	24,352	24,441	24,558
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(3,417)</b>	<b>(749)</b>	<b>(958)</b>	<b>(2,469)</b>	<b>(3,554)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(3,417)</b>	<b>(749)</b>	<b>(958)</b>	<b>(2,469)</b>	<b>(3,554)</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(3,417)</b>	<b>(749)</b>	<b>(958)</b>	<b>(2,469)</b>	<b>(3,554)</b>
<i>plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations<sup>(a)</sup></i>	6,144	6,257	6,236	6,216	6,197
<i>plus: depreciation/amortisation expenses for ROU assets<sup>(b)</sup></i>	274	274	274	274	274
<i>less: lease principal repayments<sup>(b)</sup></i>	(220)	(240)	(260)	(280)	(302)
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>2,781</b>	<b>5,542</b>	<b>5,292</b>	<b>3,741</b>	<b>2,615</b>

Prepared on Australian Accounting Standards basis.

- a) From 2009-10, the government introduced Collection Development Acquisition Budgets (CDABs) for Designated Collection Institutions, provided as equity appropriations through Appropriation Bill (No. 2). CDABs replaced revenue appropriations previously provided through Appropriation Bill (No. 1) for heritage and cultural depreciation/amortisation expenses of Designated Collection Institutions. For information regarding CDABs, please refer to Table 3.5 Departmental Capital Budget Statement.
- b) Applies to leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	13,813	9,991	11,129	11,502	10,351
Trade and other receivables	913	913	913	913	913
<b>Total financial assets</b>	<b>14,726</b>	<b>10,904</b>	<b>12,042</b>	<b>12,415</b>	<b>11,264</b>
<b>Non-financial assets</b>					
Land and buildings	1,921	1,647	1,373	1,099	825
Property, plant and equipment	4,900	5,874	5,299	4,465	4,006
Heritage and cultural	117,066	120,470	119,652	117,874	116,140
Intangibles	39	29	20	10	-
Inventories	126	126	126	126	126
Other non-financial assets	58	58	58	58	58
<b>Total non-financial assets</b>	<b>124,110</b>	<b>128,204</b>	<b>126,528</b>	<b>123,632</b>	<b>121,155</b>
<b>Total assets</b>	<b>138,836</b>	<b>139,108</b>	<b>138,570</b>	<b>136,047</b>	<b>132,419</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,496	1,496	1,496	1,496	1,496
Other payables	532	532	532	532	532
<b>Total payables</b>	<b>2,028</b>	<b>2,028</b>	<b>2,028</b>	<b>2,028</b>	<b>2,028</b>
<b>Interest bearing liabilities</b>					
Leases	2,134	1,894	1,634	1,354	1,052
<b>Total interest bearing liabilities</b>	<b>2,134</b>	<b>1,894</b>	<b>1,634</b>	<b>1,354</b>	<b>1,052</b>
<b>Provisions</b>					
Employee provisions	2,378	2,728	3,185	3,185	3,185
<b>Total provisions</b>	<b>2,378</b>	<b>2,728</b>	<b>3,185</b>	<b>3,185</b>	<b>3,185</b>
<b>Total liabilities</b>	<b>6,540</b>	<b>6,650</b>	<b>6,847</b>	<b>6,567</b>	<b>6,265</b>
<b>Net assets</b>	<b>132,296</b>	<b>132,458</b>	<b>131,723</b>	<b>129,480</b>	<b>126,154</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	94,089	95,000	95,223	95,449	95,677
Reserves	62,421	62,421	62,421	62,421	62,421
Retained surplus (accumulated deficit)	(24,214)	(24,963)	(25,921)	(28,390)	(31,944)
<b>Total parent entity interest</b>	<b>132,296</b>	<b>132,458</b>	<b>131,723</b>	<b>129,480</b>	<b>126,154</b>
<b>Total equity</b>	<b>132,296</b>	<b>132,458</b>	<b>131,723</b>	<b>129,480</b>	<b>126,154</b>

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	Contributed equity/capital	Total Equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2026</b>				
Balance carried forward from previous period	(24,214)	62,421	94,089	132,296
<b>Adjusted opening balance</b>	<b>(24,214)</b>	<b>62,421</b>	<b>94,089</b>	<b>132,296</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(749)	-	-	(749)
<b>Total comprehensive income</b>	<b>(749)</b>	<b>-</b>	<b>-</b>	<b>(749)</b>
of which:				
Attributable to the Australian Government	(749)	-	-	(749)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity injection - Appropriation	-	-	911	911
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>911</b>	<b>911</b>
<b>Estimated closing balance as at 30 June 2027</b>	<b>(24,963)</b>	<b>62,421</b>	<b>95,000</b>	<b>132,458</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(24,963)</b>	<b>62,421</b>	<b>95,000</b>	<b>132,458</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Receipts from government	22,846	25,887	24,352	24,441	24,558
Sale of goods and rendering of services	3,128	3,660	3,778	3,901	4,028
Interest	903	954	811	763	692
Other	1,375	1,136	1,165	824	833
<b>Total cash received</b>	<b>28,252</b>	<b>31,637</b>	<b>30,106</b>	<b>29,929</b>	<b>30,111</b>
<b>Cash used</b>					
Employees	14,923	13,094	12,965	14,094	14,798
Suppliers	8,714	10,725	9,521	10,270	10,915
Interest payments on lease liability	91	81	71	60	48
<b>Total cash used</b>	<b>23,728</b>	<b>23,900</b>	<b>22,557</b>	<b>24,424</b>	<b>25,761</b>
<b>Net cash from/(used by) operating activities</b>	<b>4,524</b>	<b>7,737</b>	<b>7,549</b>	<b>5,505</b>	<b>4,350</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	10,916	12,230	6,374	5,078	5,427
<b>Total cash used</b>	<b>10,916</b>	<b>12,230</b>	<b>6,374</b>	<b>5,078</b>	<b>5,427</b>
<b>Net cash from/(used by) investing activities</b>	<b>(10,916)</b>	<b>(12,230)</b>	<b>(6,374)</b>	<b>(5,078)</b>	<b>(5,427)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	219	911	223	226	228
<b>Total cash received</b>	<b>219</b>	<b>911</b>	<b>223</b>	<b>226</b>	<b>228</b>
<b>Cash used</b>					
Principal payments on lease liability	220	240	260	280	302
Other	2,424	-	-	-	-
<b>Total cash used</b>	<b>2,644</b>	<b>240</b>	<b>260</b>	<b>280</b>	<b>302</b>
<b>Net cash from/(used by) financing activities</b>	<b>(2,425)</b>	<b>671</b>	<b>(37)</b>	<b>(54)</b>	<b>(74)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(8,817)</b>	<b>(3,822)</b>	<b>1,138</b>	<b>373</b>	<b>(1,151)</b>
Cash and cash equivalents at the beginning of the reporting period	22,630	13,813	9,991	11,129	11,502
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>13,813</b>	<b>9,991</b>	<b>11,129</b>	<b>11,502</b>	<b>10,351</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward Estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Equity injections - Bill 2	219	911	223	226	228
<b>Total new capital appropriations</b>	<b>219</b>	<b>911</b>	<b>223</b>	<b>226</b>	<b>228</b>
<i>Provided for:</i>					
Purchase of non-financial assets	219	911	223	226	228
<b>Total items</b>	<b>219</b>	<b>911</b>	<b>223</b>	<b>226</b>	<b>228</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
<b>ASSETS</b>					
Funded by capital appropriations <sup>(a)</sup>	219	911	223	226	228
Funded internally from departmental resources <sup>(b)</sup>	10,697	11,319	6,151	4,852	5,199
<b>TOTAL</b>	<b>10,916</b>	<b>12,230</b>	<b>6,374</b>	<b>5,078</b>	<b>5,427</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	10,916	12,230	6,374	5,078	5,427
<b>Total cash used to acquire assets</b>	<b>10,916</b>	<b>12,230</b>	<b>6,374</b>	<b>5,078</b>	<b>5,427</b>

Prepared on Australian Accounting Standards basis.

- a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.  
b) Funded from within current Appropriation Bill (No. 1) 2025-26, Supply Bill (No. 1) and prior Appropriation Act (No. 1/3/5) and own-source revenue.

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

	Asset Category				Total
	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2026</b>					
Gross book value	-	8,026	129,354	49	137,429
Gross book value - ROU assets	2,743	-	-	-	2,743
Accumulated depreciation/amortisation and impairment	-	(3,126)	(12,288)	(10)	(15,424)
Accumulated depreciation/amortisation and impairment - ROU assets	(822)	-	-	-	(822)
<b>Opening net book balance</b>	<b>1,921</b>	<b>4,900</b>	<b>117,066</b>	<b>39</b>	<b>123,926</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation equity <sup>(a)</sup>	-	688	223	-	911
By purchase - appropriation ordinary annual services <sup>(b)</sup>	-	1,881	9,438	-	11,319
<b>Total additions</b>	<b>-</b>	<b>2,569</b>	<b>9,661</b>	<b>-</b>	<b>12,230</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(1,595)	(6,257)	(10)	(7,862)
Depreciation/amortisation on ROU assets	(274)	-	-	-	(274)
<b>Total other movements</b>	<b>(274)</b>	<b>(1,595)</b>	<b>(6,257)</b>	<b>(10)</b>	<b>(8,136)</b>
<b>As at 30 June 2027</b>					
Gross book value	-	10,595	139,015	49	149,659
Gross book value - ROU assets	2,743	-	-	-	2,743
Accumulated depreciation/ amortisation and impairment	-	(4,721)	(18,545)	(20)	(23,286)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,096)	-	-	-	(1,096)
<b>Closing net book balance</b>	<b>1,647</b>	<b>5,874</b>	<b>120,470</b>	<b>29</b>	<b>128,020</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2026-2027 and includes Collection Development Acquisition Budgets (CDABs).
- b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026-2027 for depreciation/amortisation expenses or other operational expenses.