

# Australian Signals Directorate

## Agency Resources and Planned Performance

<b>Section 1: ASD Overview and Resources.....</b>	<b>136</b>
1.1 Strategic Direction Statement .....	136
1.2 ASD Resource Statement .....	138
1.3 Budget Measures .....	140
<b>Section 2: ASD Revisions to Outcomes and Planned Performance.....</b>	<b>141</b>
2.1 Budgeted Expenses and Performance for Outcome 1 .....	141
<b>Section 3: ASD Explanatory Tables and Budgeted Financial Statements .....</b>	<b>145</b>
3.1 Explanatory Tables.....	145
3.2 Budgeted Financial Statements .....	146

# Australian Signals Directorate

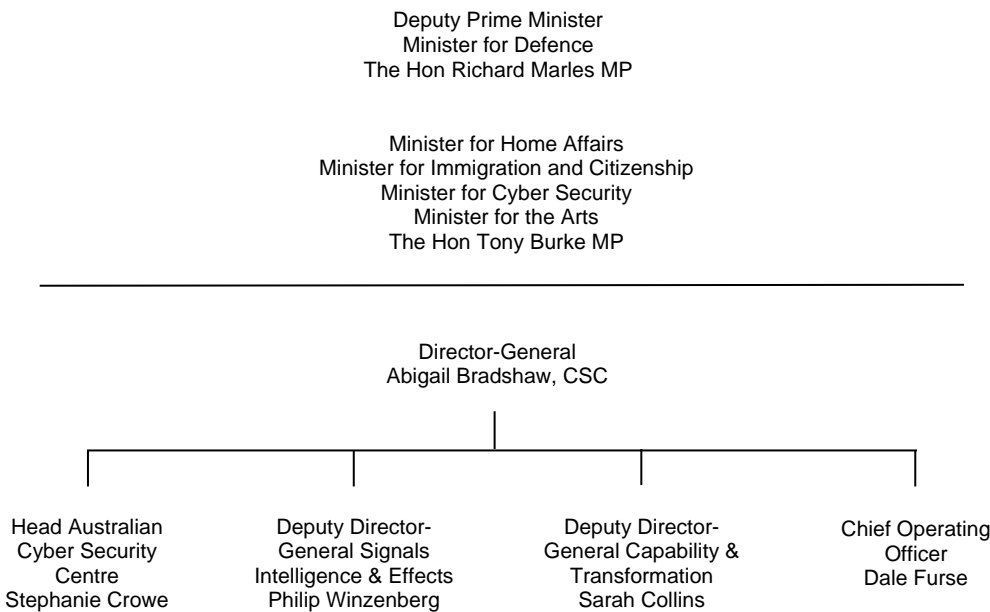
## Section 1: ASD Overview and Resources

### 1.1 Strategic Direction Statement

No changes have been made to the ASD Strategic Direction Statement since the *PB Statements 2025-26*.

### ASD Organisational Chart

Figure 1: ASD Organisational Structure



This ASD Organisational Chart is effective at the time of this publication’s release.

## **Organisational Structure**

No changes have taken place since the *PB Statements 2025-26*.

## 1.2 ASD Resource Statement

The ASD Resource Statement details the resourcing for the Australian Signals Directorate at Additional Estimates. Table 1 outlines the total resourcing available from all sources for the 2025-26 Budget Year and Forward Estimates, including variations through *Appropriation Bills No. 3* and *No. 4*, Special Appropriations and Special Accounts.

**Table 1: ASD Resource Statement - Budget Estimates for 2025-26 as at Additional Estimates February 2026**

	2024-25 Actual Result \$'000	2025-26 Budget Estimate \$'000	2025-26 Proposed Additional Estimates \$'000	2025-26 Revised Estimate \$'000	2026-27 Forward Estimate \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000
<b>Departmental</b>							
Annual appropriations - ordinary annual services							
Departmental appropriation	1,683,109	1,748,497	-3,185	1,745,312	1,937,174	1,958,011	2,003,431
s74 External Revenue	4,705	3,064	—	3,064	3,141	3,221	3,301
Departmental Capital Budget	30,000	30,000	-8,000	22,000	38,000	30,000	30,000
Annual appropriations - other services - non-							
Equity injection	1,027,283	699,859	-141,432	558,427	563,539	398,651	237,802
Total departmental annual appropriations	2,745,097	2,481,420	-152,617	2,328,803	2,541,854	2,389,883	2,274,534
<b>Total departmental resourcing</b>	<b>2,745,097</b>	<b>2,481,420</b>	<b>-152,617</b>	<b>2,328,803</b>	<b>2,541,854</b>	<b>2,389,883</b>	<b>2,274,534</b>
<b>Total resourcing for ASD</b>	<b>2,745,097</b>	<b>2,481,420</b>	<b>-152,617</b>	<b>2,328,803</b>	<b>2,541,854</b>	<b>2,389,883</b>	<b>2,274,534</b>

## Annual Appropriations

**Table 2: Appropriation Bill (No. 3) 2025-26**

	2024-25 Available \$'000	2025-26 Budget Estimate \$'000	2025-26 Revised Estimate \$'000	Additional Estimate \$'000	Reduced Estimates \$'000
<b>Departmental Programs</b>					
Departmental Outputs <sup>[a]</sup>	1,713,109	1,778,497	1,767,312	-	-11,185
<b>Total</b>	<b>1,713,109</b>	<b>1,778,497</b>	<b>1,767,312</b>	<b>-</b>	<b>-11,185</b>

**Note**

- a. Appropriation reduction of \$11.2 million includes \$8 million from *Appropriation Act (No. 1)* - Departmental Capital Budget 2025-26 which has been quarantined for administrative purposes and \$3.2 million relates to Foreign Exchange handback from *Appropriation Act (No. 1)* - Operating 2025-26.

**Table 3: Appropriation Bill (No. 4) 2025-26**

	2024-25 Available \$'000	2025-26 Budget Estimate \$'000	2025-26 Revised Estimate \$'000	Additional Estimate \$'000	Reduced Estimates \$'000
<b>Non-operating</b>					
Equity injections <sup>[a]</sup>	1,027,283	699,859	558,427	-	-141,432
<b>Total non-operating</b>	<b>1,027,283</b>	<b>699,859</b>	<b>558,427</b>	<b>-</b>	<b>-141,432</b>

**Note**

- a. Equity reduction includes \$139.5 million from *Appropriation Act (No. 2) 2025-26* which has been quarantined for administrative purposes and \$1.9 million relates to Foreign Exchange handback from *Appropriation Act (No. 2) 2025-26*.

1.3 Budget Measures

2025-26 Budget Measures and Other Budget Adjustments

Table 4: Additional Estimates and Other Variations to Outcomes Since the 2025-26 Budget

	2025-26 Revised Estimate \$m	2026-27 Forward Estimate \$m	2027-28 Forward Estimate \$m	2028-29 Forward Estimate \$m
Other Budget Adjustments				
Foreign Exchange	-5.1	-4.4	-3.2	-2.7
Other Adjustments	-147.5	76.6	172.9	20.4
Total Other Departmental Budget Adjustments	-152.6	72.2	169.7	17.7
Variation to ASD Departmental Funding	-152.6	72.2	169.7	17.7

## Section 2: ASD Revisions to Outcomes and Planned Performance

### 2.1 Budgeted Expenses and Performance for Outcome 1

**Outcome 1: Defend Australia from global threats and advance our national interests through the provision of foreign signals intelligence, cyber security and offensive cyber operations, as directed by Government.**

#### Outcome Expense Statement

**Table 5: Budgeted Expenses for Outcome 1**

	2024-25 Actual Result \$'000	2025-26 Revised Estimate \$'000	2026-27 Forward Estimate \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000
<b>Program 1.1 - Foreign Signals Intelligence, Cyber Security and Offensive Cyber Operations</b>					
<b>Expenses funded by appropriation and own source revenue<sup>[a]</sup></b>					
Employees	644,079	725,294	781,069	824,584	817,804
Suppliers	940,258	967,374	1,106,969	1,083,065	1,164,313
Other expenses	13,782	5,860	5,188	4,499	3,962
	1,598,119	1,698,528	1,893,226	1,912,148	1,986,079
<b>Expenses not requiring appropriation<sup>[b]</sup></b>					
Resources received free of charge	3,309	159	160	162	161
Depreciation and amortisation	602,862	603,311	662,886	653,010	773,539
Net Write-Down and net impairment of assets	15,435	-	-	-	-
Other gain	627	-	-	-	-
	622,233	603,470	663,046	653,172	773,700
<b>Total operating expenses</b>	<b>2,220,352</b>	<b>2,301,998</b>	<b>2,556,272</b>	<b>2,565,320</b>	<b>2,759,779</b>
<b>Capital expenditure funded by appropriation</b>					
Purchases of non-financial assets	1,038,905	580,427	601,539	428,651	267,802
Principal repayments of lease liabilities	64,557	49,848	47,089	49,084	20,653
	1,103,462	630,275	648,628	477,735	288,455
<b>Total capital expenditure</b>	<b>1,103,462</b>	<b>630,275</b>	<b>648,628</b>	<b>477,735</b>	<b>288,455</b>
<b>Total funded expenditure Program 1.1<sup>[c]</sup></b>	<b>2,701,581</b>	<b>2,328,803</b>	<b>2,541,854</b>	<b>2,389,883</b>	<b>2,274,534</b>
	2024-25	2025-26			
<b>Average Staffing Level (number)</b>	nfp	nfp			

#### Notes

- Section 74 external revenues contribution to expenditure.
- Expenses not requiring appropriation include depreciation cost and auditor fees.
- Total program funded expenditure includes operating expenses and capital expenditure funded by appropriation and own source revenue. This excludes expenses not requiring appropriation.

Contributions to Outcome 1

Program 1.1: Foreign Signals Intelligence, Cyber Security and Offensive Cyber Operations

Performance information is as reported in the *PB Statements 2025-26*, except for the following revisions:

Table 6: Performance Measures for Outcome 1

Table 6 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured.

Outcome 1 - Defend Australia from global threats and advance our national interests through the provision of foreign signals intelligence, cyber security and offensive cyber operations, as directed by Government.	
Program 1.1- Foreign Signals Intelligence, Cyber Security and Offensive Cyber Operations To defend Australia from global threats and advance our national interests through the provision of foreign signals intelligence, cyber security and offensive cyber operations, as directed by Government.	
Key Activities	<ul style="list-style-type: none"><li>• Provide foreign signals intelligence.</li><li>• Provide cyber security services.</li><li>• Conduct offensive cyber operations.</li></ul>



Year	Performance Objectives <sup>1</sup>	Expected Performance Results
Budget Year 2025-26	ASD's foreign signals intelligence products and enabling capabilities meet Government's expectations to deliver strategic advantage and support National Intelligence Community (NIC) operations.	Government expectations to deliver strategic advantage are met. <i>Expected to be met.</i>
		National Intelligence Community operational requirements are met. <i>Expected to be met.</i>
	ASD's foreign signals intelligence products and technical expertise provide effective support for military operations and activities.	ASD's foreign signals intelligence and enabling capabilities support the ADF's military operations and activities, technological advantage and capabilities. <i>Expected to be met.</i>
	ASD provides high-quality, impactful cyber security services to government, critical infrastructure and services, business, families and individuals.	ASD's cyber security advice and assistance supports stakeholders to improve or maintain their cyber security posture. <i>Expected to be met.</i>
		Systems to support assistance and technical advice are available for use by ASD and relevant stakeholders. <i>Expected to be met.</i>
		ASD's Top Secret network assessment and authorisation activities and key management services support stakeholders' requirements. <i>Expected to be met.</i>
	ASD delivers partnerships, programs and technical capability that strengthen national cyber security or resilience.	Cyber security information and expertise exchanges with partners help prevent, detect or remediate cyber threats to Australia. <i>Expected to be met.</i>
		ASD supports emerging cyber security research that may help prevent, detect or remediate cyber threats to Australia. <i>Expected to be met.</i>
	ASD's offensive cyber operations provide effective and timely support for military operations and activities, and meet whole-of-government requirements for countering offshore cyber threats.	Offensive cyber capabilities provide effective and timely support for ADF military operations and activities. <i>Expected to be met.</i>
		Offensive cyber operations that counter offshore cyber threats meet whole-of-government requirements. <i>Expected to be met.</i>
Forward Estimates 2026-29	As per 2025-26.	As per 2025-26.
Material changes to Program 1.1 resulting from 2025-26 Budget Measures: Nil.		

<sup>1</sup> Performance objectives and underlying measures have been amended to align with the *ASD Corporate Plan 2025-26*.

**Linked Programs**

No changes have been made to Linked Programs since the *PB Statements 2025-26*.

## Section 3: ASD Explanatory Tables and Budgeted Financial Statements

Section 3 presents explanatory tables and budgeted financial statements, which provide a comprehensive snapshot of ASD’s finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Explanatory Tables

**Table 6: Third Party Payments to and from Other Agencies** <sup>[a]</sup>

	2025-26 Budget Estimate \$'000	2025-26 Revised Estimate \$'000	Variation \$'000
Payments made to Department of Defence for provision of services (Departmental)	105,439	105,439	-

**Note**

- a. Third party payments to and from other Agencies include:
- Inter-agency transactions in excess of \$20 million per annum;
  - Inter-agency transactions that were in excess of \$20 million in the previous year's annual statements; and
  - Inter-agency transactions relating to Budget Measures as disclosed in Defence budget measures.

## 3.2 Budgeted Financial Statements

### 3.2.1 Budgeted Financial Statements

**Table 7: Comprehensive Income Statement (showing net cost of services) for the period ended 30 June**

	2024-25 Actual Result \$'000	2025-26 Revised Estimate \$'000	2026-27 Forward Estimate \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000
<b>EXPENSES</b>					
Employee benefits	644,079	725,294	781,069	824,584	817,804
Supplier expenses	944,194	967,533	1,107,129	1,083,227	1,164,474
Depreciation and amortisation	602,862	603,311	662,886	653,010	773,539
Write-down of assets and impairment of assets	15,435	-	-	-	-
Foreign exchange losses	544	-	-	-	-
Other	13,238	5,860	5,188	4,499	3,962
<b>Total expenses</b>	<b>2,220,352</b>	<b>2,301,998</b>	<b>2,556,272</b>	<b>2,565,320</b>	<b>2,759,779</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sales of goods and rendering of services	4,705	3,064	3,141	3,221	3,301
Resources received free of charge	3,309	159	160	162	161
<b>Total own-source revenue</b>	<b>8,014</b>	<b>3,223</b>	<b>3,301</b>	<b>3,383</b>	<b>3,462</b>
<b>Gains</b>					
Reversals of previous asset write-downs	2,216	-	-	-	-
Other gains	627	-	-	-	-
<b>Total gains</b>	<b>2,843</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>10,857</b>	<b>3,223</b>	<b>3,301</b>	<b>3,383</b>	<b>3,462</b>
<b>Net cost of (contribution by) services</b>	<b>-2,209,495</b>	<b>-2,298,775</b>	<b>-2,552,971</b>	<b>-2,561,937</b>	<b>-2,756,317</b>
Revenue from Government	1,683,109	1,745,312	1,937,174	1,958,011	2,003,431
<b>Surplus (Deficit) attributable to the Australian Government</b>	<b>-526,386</b>	<b>-553,463</b>	<b>-615,797</b>	<b>-603,926</b>	<b>-752,886</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Items not subject to subsequent reclassification to net cost of services</b>					
Changes in asset revaluation reserves	2,801	-	-	-	-
<b>Total other comprehensive income/(loss)</b>	<b>2,801</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>	<b>2,801</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income attributable to the Australian Government</b>	<b>-523,585</b>	<b>-553,463</b>	<b>-615,797</b>	<b>-603,926</b>	<b>-752,886</b>

**Note: Impact of net cash appropriation arrangements**

	2024-25 Actual Result \$'000	2025-26 Revised Estimate \$'000	2026-27 Forward Estimate \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000
<b>Surplus/(Deficit) attributable to the Australian Government prior to Net Cash Appropriation Adjustments</b>	<b>14,720</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
less: Depreciation/amortisation expenses previously funded through revenue appropriations	602,862	603,311	662,886	653,010	773,539
add: principal repayments on leased assets	64,557	49,848	47,089	49,084	20,653
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>-523,585</b>	<b>-553,463</b>	<b>-615,797</b>	<b>-603,926</b>	<b>-752,886</b>

**Table 8: Budgeted Departmental Balance Sheet (as at 30 June)**

	2024-25 Actual Result \$'000	2025-26 Revised Estimate \$'000	2026-27 Forward Estimate \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	23,008	23,008	23,008	23,008	23,008
Trade and other receivables	427,850	305,450	305,450	305,450	305,450
<b>Total financial assets</b>	<b>450,858</b>	<b>328,458</b>	<b>328,458</b>	<b>328,458</b>	<b>328,458</b>
<b>Non-financial assets</b>					
Land and buildings	1,313,103	1,257,117	1,075,786	1,121,902	592,318
Property, plant and equipment	794,916	823,040	912,604	649,070	699,485
Heritage	338	338	338	338	338
Intangibles	342,737	347,715	378,133	371,192	344,624
Other non-financial assets	167,935	167,935	167,935	167,935	167,935
<b>Total non-financial assets</b>	<b>2,619,029</b>	<b>2,596,145</b>	<b>2,534,796</b>	<b>2,310,437</b>	<b>1,804,700</b>
<b>Total assets</b>	<b>3,069,887</b>	<b>2,924,603</b>	<b>2,863,254</b>	<b>2,638,895</b>	<b>2,133,158</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	433,170	433,170	433,170	433,170	433,170
Other	33,491	33,491	33,491	33,491	33,491
<b>Total payables</b>	<b>466,661</b>	<b>466,661</b>	<b>466,661</b>	<b>466,661</b>	<b>466,661</b>
<b>Interest bearing liabilities</b>					
Leases	604,373	554,525	507,436	458,352	437,699
<b>Total interest bearing liabilities</b>	<b>604,373</b>	<b>554,525</b>	<b>507,436</b>	<b>458,352</b>	<b>437,699</b>
<b>Provisions</b>					
Employee provisions	175,433	175,433	175,433	175,433	175,433
<b>Total provisions</b>	<b>175,433</b>	<b>175,433</b>	<b>175,433</b>	<b>175,433</b>	<b>175,433</b>
<b>Total liabilities</b>	<b>1,246,467</b>	<b>1,196,619</b>	<b>1,149,530</b>	<b>1,100,446</b>	<b>1,079,793</b>
<b>NET ASSETS</b>	<b>1,823,420</b>	<b>1,727,984</b>	<b>1,713,724</b>	<b>1,538,449</b>	<b>1,053,365</b>
<b>EQUITY</b>					
Contributed equity	3,548,049	4,006,076	4,607,613	5,036,264	5,304,066
Reserves	47,592	47,592	47,592	47,592	47,592
Retained surplus (accumulated deficit)	-1,772,221	-2,325,684	-2,941,481	-3,545,407	-4,298,293
<b>Total equity</b>	<b>1,823,420</b>	<b>1,727,984</b>	<b>1,713,724</b>	<b>1,538,449</b>	<b>1,053,365</b>

**Table 9: Budgeted Departmental Statement of Cash Flows (for the period ended 30 June)**

	2024-25 Actual Result \$'000	2025-26 Revised Estimate \$'000	2026-27 Forward Estimate \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	1,895,065	1,745,312	1,937,174	1,958,011	2,003,431
Goods and services	33,606	3,064	3,141	3,221	3,301
Net GST received	144,245	114,325	119,361	98,854	77,140
Other operating receipts	17,222	-	-	-	-
<b>Total cash received</b>	<b>2,090,138</b>	<b>1,862,701</b>	<b>2,059,676</b>	<b>2,060,086</b>	<b>2,083,872</b>
<b>Cash used</b>					
Employees	609,464	725,294	781,069	824,584	817,804
Suppliers	842,144	967,374	1,106,969	1,083,065	1,164,313
Net GST paid	148,966	114,325	119,361	98,854	77,140
Interest payments on lease liabilities	13,238	5,860	5,188	4,499	3,962
Other	1,904	-	-	-	-
Cash transfer to the Official Public Account (receivables)	198,501	-	-	-	-
<b>Total cash used</b>	<b>1,814,217</b>	<b>1,812,853</b>	<b>2,012,587</b>	<b>2,011,002</b>	<b>2,063,219</b>
<b>Net cash from (used by) operating activities</b>	<b>275,921</b>	<b>49,848</b>	<b>47,089</b>	<b>49,084</b>	<b>20,653</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of assets	1,038,905	580,427	601,539	428,651	267,802
<b>Total cash used</b>	<b>1,038,905</b>	<b>580,427</b>	<b>601,539</b>	<b>428,651</b>	<b>267,802</b>
<b>Net cash from (used by) investing activities</b>	<b>-1,038,905</b>	<b>-580,427</b>	<b>-601,539</b>	<b>-428,651</b>	<b>-267,802</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	802,831	580,427	601,539	428,651	267,802
<b>Total cash received</b>	<b>802,831</b>	<b>580,427</b>	<b>601,539</b>	<b>428,651</b>	<b>267,802</b>
<b>Cash used</b>					
Principal repayments of lease liabilities	64,557	49,848	47,089	49,084	20,653
Cash to the Official Public Account	-	-	-	-	-
<b>Total cash used</b>	<b>64,557</b>	<b>49,848</b>	<b>47,089</b>	<b>49,084</b>	<b>20,653</b>
<b>Net cash from (used by) financing activities</b>	<b>738,274</b>	<b>530,579</b>	<b>554,450</b>	<b>379,567</b>	<b>247,149</b>
<b>Net increase (decrease) in cash and cash equivalents held</b>	<b>-24,710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	47,718	23,008	23,008	23,008	23,008
Effect of exchange rate movements on cash and cash equivalents at beginning of the reporting period	-	-	-	-	-
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>23,008</b>	<b>23,008</b>	<b>23,008</b>	<b>23,008</b>	<b>23,008</b>

**Table 10: Departmental Statement of Changes in Equity - Summary of Movement  
(Budget Year 2025-26)**

	Retained Earnings \$'000	Asset Revaluation Reserve \$'000	Other Reserves \$'000	Contributed Equity/ Capital \$'000	Total Equity \$'000
<b>Opening balance as at 1 July 2025</b>					
Balance carried forward from previous period	-1,772,221	47,592	-	3,548,049	1,823,420
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>-1,772,221</b>	<b>47,592</b>	<b>-</b>	<b>3,548,049</b>	<b>1,823,420</b>
<b>Comprehensive income</b>					
Comprehensive income recognised directly in equity:	-	-	-	-	-
Gain/loss on revaluation of property	-	-	-	-	-
<b>Subtotal comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Surplus (Deficit) for the period	-553,463	-	-	-	-553,463
<b>Total comprehensive income recognised directly in equity</b>	<b>-553,463</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-553,463</b>
<b>Transactions with owners</b>					
<i>Distribution to owners</i>					
Returns on capital:					
Restructuring	-	-	-	-	-
Other	-	-	-	-	-
<i>Contributions by owners</i>					
Appropriation (equity injection)	-	-	-	558,427	558,427
Departmental Capital Budget (DCB)	-	-	-	22,000	22,000
Other	-	-	-	-	-
<b>Sub-total transaction with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>580,427</b>	<b>580,427</b>
Transfers between equity components	-	-	-	-122,400	-122,400
<b>Estimated closing balance as at 30 June 2026</b>	<b>-2,325,684</b>	<b>47,592</b>	<b>-</b>	<b>4,006,076</b>	<b>1,727,984</b>
<b>Closing balance attributable to the Australian Government</b>	<b>-2,325,684</b>	<b>47,592</b>	<b>-</b>	<b>4,006,076</b>	<b>1,727,984</b>

**Table 11: Statement of Departmental Asset Movements (Budget Year 2025-26)**

	Buildings \$'000	Other Property, Plant and Equipment \$'000	Heritage Assets \$'000	Intangibles \$'000	Total \$'000
<b>As at 1 July 2025</b>					
Gross book value	763,671	1,015,860	338	460,394	2,240,263
Gross book value - ROU assets	889,106	-	-	-	889,106
Accumulated depreciation/amortisation and impairment	-14,313	-220,944	-	-117,657	-352,914
Accumulated depreciation/amortisation and impairment - ROU assets	-325,361	-	-	-	-325,361
<b>Opening net book balance</b>	<b>1,313,103</b>	<b>794,916</b>	<b>338</b>	<b>342,737</b>	<b>2,451,094</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation equity <sup>[a]</sup>	-	508,208	-	50,219	558,427
By purchase - appropriation equity - ROU assets	-	-	-	-	-
By purchase - appropriation ordinary annual services <sup>[b]</sup>	-	22,000	-	-	22,000
By purchase - appropriation ordinary annual services - ROU assets	-	-	-	-	-
By purchase - donated funds	-	-	-	-	-
By purchase - other	-	-	-	-	-
By purchase - other - ROU assets	-	-	-	-	-
Assets received as gifts/donations	-	-	-	-	-
From acquisition of entities or operations (including restructuring)	-	-	-	-	-
<b>Total additions</b>	<b>-</b>	<b>530,208</b>	<b>-</b>	<b>50,219</b>	<b>580,427</b>
<b>Other movements</b>					
Assets held for sale or in a disposal group held for sale	-	-	-	-	-
ROU assets held for sale or in a disposal group held for sale	-	-	-	-	-
Depreciation/amortisation expense	-4,922	-502,084	-	-45,241	-552,247
Depreciation/amortisation on ROU assets	-51,064	-	-	-	-51,064
Disposals	-	-	-	-	-
From disposal of entities or operations (including restructuring)	-	-	-	-	-
From disposal of entities or operations (including restructuring) on ROU assets	-	-	-	-	-
Other	-	-	-	-	-
Other - ROU assets	-	-	-	-	-
<b>Total other movements</b>	<b>-55,986</b>	<b>-502,084</b>	<b>-</b>	<b>-45,241</b>	<b>-603,311</b>
<b>As at 30 June 2026</b>					
Gross book value	763,671	1,546,068	338	510,613	2,820,690
Gross book value - right of use	889,106	-	-	-	889,106
Accumulated depreciation/amortisation and impairment	-19,235	-723,028	-	-162,898	-905,161
Accumulated depreciation/amortisation and impairment - ROU assets	-376,425	-	-	-	-376,425
<b>Closing net book value</b>	<b>1,257,117</b>	<b>823,040</b>	<b>338</b>	<b>347,715</b>	<b>2,428,210</b>

**Notes**

- 'Appropriation equity' refers to equity injections appropriations provided through *Appropriation Act (No. 2) 2025-26* and *Appropriation Bill (No. 4) 2025-26*, including Collection Development Acquisition Budget.
- 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2025-26* and *Appropriation Bill (No.3) 2025-26* for Departmental Capital Budget or other operational expenses.



**Table 12: Departmental Capital Budget Statement (for the period ended 30 June)**

	2024-25 Actual Result \$'000	2025-26 Revised Estimate \$'000	2026-27 Forward Estimate \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	30,000	22,000	38,000	30,000	30,000
Equity injections - Bill 2	1,027,283	558,427	563,539	398,651	237,802
Loans - Bill 2	-	-	-	-	-
<b>Total new capital appropriations</b>	<b>1,057,283</b>	<b>580,427</b>	<b>601,539</b>	<b>428,651</b>	<b>267,802</b>
<i>Provided for:</i>					
Purchase of non-financial assets	1,038,905	580,427	601,539	428,651	267,802
Annual finance lease costs	-	-	-	-	-
Other Items	-	-	-	-	-
<b>Total items</b>	<b>1,038,905</b>	<b>580,427</b>	<b>601,539</b>	<b>428,651</b>	<b>267,802</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations	1,008,905	558,427	563,539	398,651	237,802
Funded by capital appropriation - DCB	30,000	22,000	38,000	30,000	30,000
Funded by finance leases	-	-	-	-	-
Funded internally from departmental resources	-	-	-	-	-
Funded by special appropriations	-	-	-	-	-
<b>TOTAL</b>	<b>1,038,905</b>	<b>580,427</b>	<b>601,539</b>	<b>428,651</b>	<b>267,802</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	1,038,905	580,427	601,539	428,651	267,802
less additions by finance lease	-	-	-	-	-
less additions by creditors/borrowings	-	-	-	-	-
plus borrowing/finance costs	-	-	-	-	-
plus annual finance lease costs	-	-	-	-	-
less gifted assets	-	-	-	-	-
less s75 transfers/restructuring	-	-	-	-	-
<b>Total cash used to acquire assets</b>	<b>1,038,905</b>	<b>580,427</b>	<b>601,539</b>	<b>428,651</b>	<b>267,802</b>

### **3.2.2 Notes to the Financial Statements**

The financial statements have been prepared in accordance with the Australian Accounting Standards and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (FRR)*.