

Australian Signals Directorate

Entity Resources and Planned Performance

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Australian Signals Directorate

Section 1: ASD Overview and Resources

1.1 Strategic Direction Statement

The Australian Signals Directorate (ASD) defends Australia from global threats and advances the national interest by providing foreign signals intelligence, cyber security, and offensive cyber operations, as directed by Government.

ASD is a statutory agency within the Defence portfolio, reporting directly to the Minister for Defence. It operates under the *Public Governance, Performance and Accountability Act 2013* and the *Intelligence Services Act 2001*. All of ASD's activities are subject to oversight from the Inspector-General of Intelligence and Security. The Parliamentary Joint Committee on Intelligence and Security provides further oversight of ASD's administration, expenditure and enabling legislation. It also considers other matters within its scope that are referred by the Australian Senate, House of Representatives, or a Minister of the Australian Government.

The *Intelligence Services Act 2001* specifies that the organisation's functions are to:

- Collect foreign signals intelligence;
- Communicate foreign signals intelligence;
- Prevent and disrupt offshore cyber-enabled crime;
- Provide cyber security advice and assistance to Australian governments, businesses and individuals;
- Support military operations;
- Protect the specialised tools ASD uses to fulfil its functions; and
- Cooperate with, and assist, the national security community's performance of its functions.

The organisation's strategic objectives include:

- ASD **delivers strategic advantage** for Australia by providing foreign signals intelligence that protects and advances Australia's national interest. Foreign intelligence collection activities are guided by strategic priorities set by the Government.
- ASD is the Australian Government's **leading cyber security agency**, and aims to make Australia the most secure place to connect online and foster national cyber security resilience. ASD's Australian Cyber Security Centre monitors cyber threats targeting Australian interests and provides advice and information, including through an international network of Computer Emergency Response Teams (CERTs), to help protect Australians. When serious cyber incidents occur, ASD leads the Australian Government response to help mitigate the threat and strengthen defences.
- ASD has a long history of **supporting Australian military operations**, with the organisation's heritage dating back to the Second World War. Today, ASD supports Australian Defence Force (ADF) operations around the globe, including by providing intelligence and offensive cyber capabilities to enable the warfighter and protect ADF personnel and assets. ASD also draws on its deep technical expertise to help the ADF stay ahead of technology advancements in the region, including the introduction of 5th generation weapons and cyber-warfare capabilities.

- ASD capabilities play an important role **in countering cyber-enabled threats**. The organisation protects Australia and Australians by preventing and disrupting offshore cyber-enabled crime, including the activities of organised criminal groups using malware to target Australians, and terrorists who use the internet to plan and incite attacks against Australian interests.
- Finally, ASD **provides trusted advice and expertise** to Government, business and the community. ASD draws on its deep technical understanding of communications technology to help the Australian Government, and the public understand the nature of the cyber threat environment, how they might be vulnerable and what they can do to protect themselves.

To achieve its purpose, ASD needs to keep pace with the latest technology trends and invest in cutting-edge capabilities to gain asymmetric advantage. ASD's activities are enabled by innovative techniques, including specialist tools to probe large volumes of data to detect threats. ASD's mastery of technology also underpins the formulation of sound advice to protect Australia from sophisticated threats.

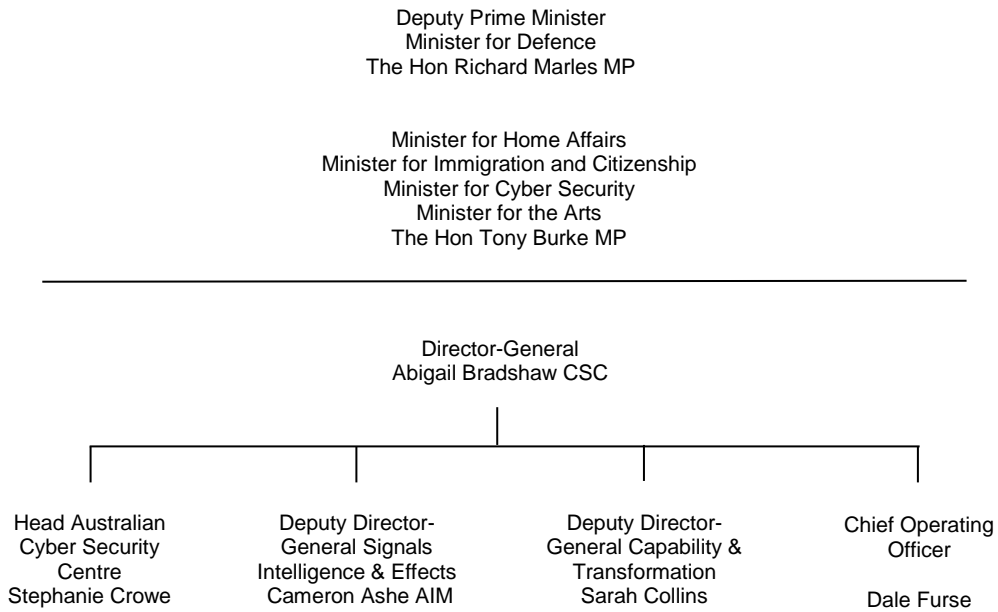
Partnerships are critical to the organisation's success. ASD works closely with the Australian national security community, overseas intelligence and cyber security partners, academia and industry. This level of collaboration is essential to comprehensively understand the threat environment and to stay at the leading edge of technology.

ASD's success is founded in the ingenuity of its workforce. The organisation seeks to recruit and develop a curious and imaginative workforce which is not deterred by difficult challenges. Recruiting the requisite specialist technological expertise has become increasingly challenging, given the high demand for staff with these skillsets.

The combination of a uniquely skilled workforce, empowered by innovative technology, enabled by responsible financial management, and leveraging partner capabilities, positions the organisation to deliver trusted intelligence, cyber security expertise and offensive cyber operations for Australia's national interest.

The Government has prioritised REDSPICE funding in the Integrated Investment Program to enhance Australia's cyber capabilities, intelligence, surveillance and reconnaissance and deliver resilient communications and computer network defence and disrupt operations.

Figure 1: ASD Organisational Structure



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

Organisational Structure

No changes have taken place since the last Portfolio Statements.

1.2 ASD Resource Statement

Table 1: ASD Resource Statement - Budget Estimates for 2026-27 as at May Budget 2026

	2025-26 Estimated Actual \$'000	2026-27 Budget Estimate \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Departmental					
Annual appropriations - ordinary annual services					
Departmental appropriation	1,748,497	1,932,689	1,954,449	1,998,696	2,131,410
s74 External Revenue	57,456	59,179	61,556	61,636	61,721
Departmental Capital Budget	22,000	38,000	30,000	30,000	30,000
Annual appropriations - other services - non-operating					
Equity injection	560,359	560,792	397,822	237,229	242,574
Total departmental resourcing	2,388,312	2,590,660	2,443,827	2,327,561	2,465,705
Total resourcing for ASD	2,388,312	2,590,660	2,443,827	2,327,561	2,465,705

1.3 Budget Measures

2026-27 Budget Measures and Other Budget Adjustments

Table 2: ASD 2026-27 Budget Measures

	2026-27 Budget Estimate \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000	Total \$'000
Other Budget Adjustments					
Foreign Exchange	-8,452	-5,561	-5,308	-5,041	-24,362
Other Budget Adjustments	1,220	1,170	-	-	2,390
Total Other Departmental Budget Adjustments	-7,232	-4,391	-5,308	-5,041	-21,972
Variation to ASD Departmental Funding	-7,232	-4,391	-5,308	-5,041	-21,972

Section 2: ASD 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 enhanced Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measures 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 and annual performance statement for ASD can be found at: <https://www.asd.gov.au/publications>.

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 1 Strategy

Linked Programs

Australian Federal Police
Program 1.1 - Federal Policing.
Contribution to Outcome 1 by linked program
Consistent with the functions detailed in the <i>Intelligence Services Act 2001</i> , the Australian Signals Directorate relies on cooperation with the Australian Federal Police.

Department of Defence
Program 1.1 - Operations Contributing to the Safety of the Immediate Neighbourhood. Program 1.2 - Operations Supporting Wider Interests.
Contribution to Outcome 1 by linked programs
Consistent with the functions detailed in the <i>Intelligence Services Act 2001</i> , the Australian Signals Directorate provides foreign signals intelligence, cyber security advice, and offensive cyber operations to meet the operational needs of the Australian Defence Force and the requirements of the Department of Defence.

Office of National Intelligence
Outcome 1 - Advancement of Australia's national interests through increased government awareness of international developments affecting Australia and integration, coordination and evaluation of Australia's national intelligence capabilities.
Contribution to Outcome 1 by linked program
The Office of National Intelligence leads efforts to integrate and coordinate the activities of the national intelligence agencies to meet the operational requirements of the Australian Defence Force and the Department of Defence, as well as other priorities as set by Government.

Budgeted Expenses for Outcome 1

Table 3: Budgeted Expenses for Outcome 1

	2025-26 Estimated Actual \$'000	2026-27 Budget Estimate \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Program 1.1 - Foreign Signals Intelligence, Cyber Security and Offensive Cyber Operations					
Expenses funded by appropriation and own source revenue ^[a]					
Employees	725,294	781,069	824,584	817,804	838,698
Suppliers	1,009,933	1,150,522	1,129,838	1,179,913	1,292,426
Other expenses	13,860	13,188	12,499	11,962	11,560
	1,749,087	1,944,779	1,966,921	2,009,679	2,142,684
Expenses not requiring appropriation ^[b]					
Resources received free of charge	159	160	162	161	163
Depreciation and amortisation	603,311	662,886	653,010	773,539	845,528
Net write-down and net impairment of assets	-	-	-	-	-
Other Gains	-	-	-	-	-
	603,470	663,046	653,172	773,700	845,691
Total Operating Expenses	2,352,557	2,607,825	2,620,093	2,783,379	2,988,375
Capital expenditure funded by appropriation					
Purchases of non-financial assets	579,110	598,792	427,822	267,229	272,574
Principal repayments of lease liabilities	49,848	47,089	49,084	50,653	50,447
	628,958	645,881	476,906	317,882	323,021
Total funded expenditure for Program 1.1 ^[c]	2,378,045	2,590,660	2,443,827	2,327,561	2,465,705
	2025-26	2026-27			
Average Staffing Level (number)	nfp	nfp			

Notes

- a. Section 74 external revenues contribution to expenditure.
- b. Expenses not requiring appropriation include depreciation, write down and impairment of assets, other resources received free of charge, and auditor fees.
- c. Total program funded expenditure includes operating expenses and capital expenditure funded by appropriation and own source revenue. This excludes expenses not requiring appropriation.

Table 4: Performance Measures for Outcome 1

Table 4 details the performance objectives and 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. Where relevant, details of 2026-27 Budget Measures that have created new programs or materially changed existing programs are provided.

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"> • Provide foreign signals intelligence. • Provide cyber security services. • Conduct offensive cyber operations. 	
Year	Performance Objectives	Expected Performance Results
Current 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 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>

Year	Performance Objectives	Expected Performance Results
Current Year 2025-26	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>
Year	Performance Objectives	Planned Performance Results
Budget Year 2026-27	ASD's foreign signals intelligence products and enabling capabilities meets Government's expectations to deliver strategic advantage and support National Intelligence Community operations.	Government expectations to deliver strategic advantage are met.
		National Intelligence Community operational requirements are met.
	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.
	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.
		Systems to support assistance and technical advice are available for use by ASD and relevant stakeholders.
		ASD's Top Secret network assessment and authorisation activities and key management services support stakeholders' requirements.
	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.
		ASD supports emerging cyber security research that may help prevent, detect or remediate cyber threats to Australia.
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.	
	Offensive cyber operations that counter offshore cyber threats meet whole-of-government requirements.	
Year	Performance Objectives	Planned Performance Results
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.		

Section 3: ASD Explanatory Tables and Budgeted Financial Statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026-27 Budget year, including the impact of Budget Measures and resourcing on financial statements.

3.1 Explanatory Tables

Table 5: Third Party Payments to and from Other Agencies ^[a]

	2025-26 Estimated Actual \$'000	2026-27 Budget Estimate \$'000
Receipts from Department of Defence for the provision of services (Departmental)	54,392	56,038
Payments made to Department of Defence for the provision of services (Departmental)	160,776	165,683

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 6: Budgeted Departmental Comprehensive Income Statement
(Showing Net Cost of Services) (for the period ended 30 June)**

	2025-26 Estimated Actual \$'000	2026-27 Budget Estimate \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
EXPENSES					
Employee benefits	725,294	781,069	824,584	817,804	838,698
Supplier expenses	1,010,092	1,150,682	1,130,000	1,180,074	1,292,589
Depreciation and amortisation	603,311	662,886	653,010	773,539	845,528
Write-down of assets and impairment of assets	-	-	-	-	-
Net foreign exchange losses	-	-	-	-	-
Other	13,860	13,188	12,499	11,962	11,560
Total expenses	2,352,557	2,607,825	2,620,093	2,783,379	2,988,375
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sales of goods and rendering of services	57,456	59,179	61,556	61,636	61,721
Resources received free of charge	159	160	162	161	163
Total own-source revenue	57,615	59,339	61,718	61,797	61,884
Total own-source income	57,615	59,339	61,718	61,797	61,884
Net cost of (contribution by) services	-2,294,942	-2,548,486	-2,558,375	-2,721,582	-2,926,491
Revenue from Government	1,748,497	1,932,689	1,954,449	1,998,696	2,131,410
Surplus/(Deficit) attributable to the Australian Government	-546,445	-615,797	-603,926	-722,886	-795,081
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to net cost of services					
Changes in asset revaluation reserves	-	-	-	-	-
Total other comprehensive income/(loss)	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	-546,445	-615,797	-603,926	-722,886	-795,081

Note: Impact of net cash appropriation arrangements

	2025-26 Estimated Actual \$'000	2026-27 Budget Estimate \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Surplus/(Deficit) attributable to the Australian Government prior to Net Cash Appropriation Adjustments	7,018	-	-	-	-
less: Depreciation/amortisation expenses previously funded through revenue appropriations	603,311	662,886	653,010	773,539	845,528
add: Principal repayments on leased assets	49,848	47,089	49,084	50,653	50,447
Total comprehensive income/(loss) - as per the statement of comprehensive income	-546,445	-615,797	-603,926	-722,886	-795,081

Table 7: Budgeted Departmental Balance Sheet (as at 30 June)

	2025-26 Estimated Actual \$'000	2026-27 Budget Estimate \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	23,008	23,008	23,008	23,008	23,008
Trade and other receivables	315,717	315,717	315,717	315,717	315,717
Total financial assets	338,725	338,725	338,725	338,725	338,725
Non-financial assets					
Lands and buildings	1,080,236	1,031,024	917,382	667,575	384,132
Property, plant and equipment	994,331	949,032	844,427	614,487	353,585
Intangibles	351,989	382,406	375,465	348,899	320,290
Other non-financial assets	167,935	167,935	167,935	167,935	167,935
Heritage assets	338	338	338	338	338
Total non-financial assets	2,594,829	2,530,735	2,305,547	1,799,234	1,226,280
Total assets	2,933,554	2,869,460	2,644,272	2,137,959	1,565,005
LIABILITIES					
Payables					
Suppliers	433,170	433,170	433,170	433,170	433,170
Other	33,491	33,491	33,491	33,491	33,491
Total payables	466,661	466,661	466,661	466,661	466,661
Interest bearing liabilities					
Leases	554,525	507,436	458,352	407,699	357,252
Total interest bearing liabilities	554,525	507,436	458,352	407,699	357,252
Provisions					
Employee provisions	175,433	175,433	175,433	175,433	175,433
Total provisions	175,433	175,433	175,433	175,433	175,433
Total liabilities	1,196,619	1,149,530	1,100,446	1,049,793	999,346
NET ASSETS	1,736,935	1,719,930	1,543,826	1,088,166	565,659
EQUITY					
Contributed equity	4,008,009	4,606,801	5,034,623	5,301,849	5,574,423
Reserves	47,592	47,592	47,592	47,592	47,592
Retained surplus (accumulated deficit)	-2,318,666	-2,934,463	-3,538,389	-4,261,275	-5,056,356
Total equity	1,736,935	1,719,930	1,543,826	1,088,166	565,659

Table 8: Budgeted Departmental Statement of Cash Flows (for the period ended 30 June)

	2025-26 Estimated Actual \$'000	2026-27 Budget Estimate \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	1,741,479	1,932,689	1,954,449	1,998,696	2,131,410
Goods and services	57,456	59,179	61,556	61,636	61,721
Net GST received	114,325	119,361	125,323	110,992	121,278
Other	-	-	-	-	-
Total cash received	1,913,260	2,111,229	2,141,328	2,171,324	2,314,409
Cash used					
Employees	725,294	781,069	824,584	817,804	838,698
Suppliers	1,009,933	1,150,522	1,129,838	1,179,913	1,292,426
Net GST paid	114,325	119,361	125,323	110,992	121,278
Cash transfer to the Official Public Account (receivables)	-	-	-	-	-
Interest payments on lease liabilities	13,860	13,188	12,499	11,962	11,560
Other	-	-	-	-	-
Total cash used	1,863,412	2,064,140	2,092,244	2,120,671	2,263,962
Net cash from (used by) operating activities	49,848	47,089	49,084	50,653	50,447
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
Proceeds from sales of intangibles	-	-	-	-	-
Other cash received	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of assets	579,110	598,792	427,822	267,229	272,574
Total cash used	579,110	598,792	427,822	267,229	272,574
Net cash from (used by) investing activities	-579,110	-598,792	-427,822	-267,229	-272,574
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	579,110	598,792	427,822	267,229	272,574
Receipts from other entities on account of restructure	-	-	-	-	-
Total cash received	579,110	598,792	427,822	267,229	272,574
Cash used					
Principal repayments of lease liabilities	49,848	47,089	49,084	50,653	50,447
Cash to the Official Public Account	-	-	-	-	-
Total cash used	49,848	47,089	49,084	50,653	50,447
Net cash from (used by) financing activities	529,262	551,703	378,738	216,576	222,127
Net increase (decrease) in cash and cash equivalents held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	23,008	23,008	23,008	23,008	23,008
Effect of exchange rate movements on cash and cash equivalents at beginning of the reporting period	-	-	-	-	-
Cash and cash equivalents at the end of the reporting period	23,008	23,008	23,008	23,008	23,008

**Table 9: Departmental Statement of Changes in Equity - Summary of Movement
(Budget Year 2026-27)**

	Retained Earnings \$'000	Asset Revaluation Reserve \$'000	Other Reserves \$'000	Contributed Equity/ Capital \$'000	Total Equity \$'000
Opening balance as at 1 July 2026					
Balance carried forward from previous period	-2,318,666	47,592	-	4,008,009	1,736,935
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	-2,318,666	47,592	-	4,008,009	1,736,935
Comprehensive income					
Comprehensive income recognised directly in equity:					
Gain/loss on revaluation of property	-	-	-	-	-
Subtotal comprehensive income	-	-	-	-	-
Surplus/(Deficit) for the period	-615,797	-	-	-	-615,797
Total comprehensive income recognised directly in equity	-615,797	-	-	-	-615,797
Transactions with owners					
<i>Distribution to owners</i>					
Returns on capital:					
Restructuring	-	-	-	-	-
Other	-	-	-	-	-
<i>Contributions by owners</i>					
Appropriation (equity injection)	-	-	-	560,792	560,792
Departmental Capital Budget (DCB)	-	-	-	38,000	38,000
Other	-	-	-	-	-
Sub-total transaction with owners	-	-	-	598,792	598,792
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2027	-2,934,463	47,592	-	4,606,801	1,719,930
Closing balance attributable to the Australian Government					
	-2,934,463	47,592	-	4,606,801	1,719,930

Table 10: Statement of Departmental Asset Movements (Budget Year 2026-27)

	Buildings \$'000	Other Property, Plant and Equipment \$'000	Intangibles \$'000	Heritage Assets \$'000	Total \$'000
As at 1 July 2026					
Gross book value	600,965	1,718,296	513,804	338	2,833,403
Gross book value - ROU assets	873,993	-	-	-	873,993
Accumulated depreciation/amortisation and impairment	-18,297	-723,965	-161,815	-	-904,077
Accumulated depreciation/amortisation and impairment - ROU assets	-376,425	-	-	-	-376,425
Opening net book balance	1,080,236	994,331	351,989	338	2,426,894
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity ^[a]	76,600	401,894	82,298	-	560,792
By purchase - appropriation equity - ROU assets	-	-	-	-	-
By purchase - appropriation ordinary annual services ^[b]	-	38,000	-	-	38,000
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)	-	-	-	-	-
Total additions	76,600	439,894	82,298	-	598,792
Other movements					
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	-77,133	-485,193	-51,881	-	-614,207
Depreciation/amortisation on ROU assets	-48,679	-	-	-	-48,679
Disposals	-	-	-	-	-
From disposal of entities or operations (including restructuring)	-	-	-	-	-
assets	-	-	-	-	-
Other	-	-	-	-	-
Other - ROU assets	-	-	-	-	-
Total other movements	-125,812	-485,193	-51,881	-	-662,886
As at 30 June 2027					
Gross book value	677,565	2,158,190	596,102	338	3,432,195
Gross book value - ROU assets	873,993	-	-	-	873,993
Accumulated depreciation/amortisation and impairment	-95,430	-1,209,158	-213,696	-	-1,518,284
Accumulated depreciation/amortisation and impairment - ROU assets	-425,104	-	-	-	-425,104
Closing net book balance	1,031,024	949,032	382,406	338	2,362,800

Notes

- "Appropriation equity" refers to equity injections appropriations provided through *Appropriation Bill (No. 2) 2025-26*, including Collection Development Acquisition Budget.
- "Appropriation ordinary annual services" refers to funding provided through Appropriation Act (No. 1) 2026-2027 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

Table 11: Departmental Capital Budget Statement (for the period ended 30 June)

	2025-26 Estimated Actual \$'000	2026-27 Budget Estimate \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	22,000	38,000	30,000	30,000	30,000
Equity injections - Bill 2	560,359	560,792	397,822	237,229	242,574
Loans - Bill 2	-	-	-	-	-
Total new capital appropriations	582,359	598,792	427,822	267,229	272,574
Provided for:					
Purchase of non-financial assets	579,110	598,792	427,822	267,229	272,574
Annual finance lease costs	-	-	-	-	-
Other items	-	-	-	-	-
Total items	579,110	598,792	427,822	267,229	272,574
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	557,110	560,792	397,822	237,229	242,574
Funded by capital appropriation - DCB	22,000	38,000	30,000	30,000	30,000
Funded by finance leases	-	-	-	-	-
Funded internally from departmental resources	-	-	-	-	-
Funded by special appropriations	-	-	-	-	-
TOTAL	579,110	598,792	427,822	267,229	272,574
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	579,110	598,792	427,822	267,229	272,574
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	-	-	-	-	-
Total cash used to acquire assets	579,110	598,792	427,822	267,229	272,574

3.2.2 Notes to the Budgeted Financial Statements

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

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