



Tasmanian
Government

P A R L I A M E N T O F T A S M A N I A

Agency Information Supporting Appropriation Bill No. 1

Budget Paper No. 2

Presented by

The Hon Eric Abetz MP, Treasurer, for the information of
Honourable Members, on the occasion of the Budget, 2026-27

2026-27 Budget and Government Websites

www.premier.tas.gov.au/budget-2026	Contains the 2026-27 Budget Paper documents and related Government information.
www.treasury.tas.gov.au	Contains the 2026-27 Budget Papers and Budget Paper archives. It also contains detailed information on the financial management framework established by the <i>Financial Management Act 2016</i> which has applied since 1 July 2019.
www.tas.gov.au	Provides links to the websites of Tasmanian public sector entities.
www.service.tas.gov.au	Provides a comprehensive entry point to Government services in Tasmania.

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INTRODUCTION

Executive Summary

- *Agency Information Supporting Appropriation Bill No. 1*, Budget Paper No. 2 has been renamed and restructured as part of the 2026-27 Budget to improve the organisation and presentation of Budget information.
- This Paper provides detailed agency funding information to support *Appropriation Bill No. 1 (2026)*:
 - Part 1 provides a Budget chapter for each General Government Sector agency that receives a direct appropriation from the Public Account through the Bill; and
 - Part 2 provides a Budget chapter for each General Government Sector entity that receives a Government contribution that is administered through an appropriation to a Government agency through the Bill.
- Along with *Agency Information Supporting Appropriation Bill No. 2*, Budget Paper No. 3, this Budget Paper provides agency-level context that supports the whole-of-government financial and policy information presented in *Budget Strategy and Estimates*, Budget Paper No. 1.
- Chapters in this Budget Paper detail the purposes of appropriation provided for Outputs (goods and services) to be delivered by agencies, and the Key Deliverables planned to be implemented over the 2026-27 Budget and Forward Estimates (2027-28 to 2029-30).
- While some adjustments are made for consistency and clarity, the information for each agency is largely as provided by, and agreed with, the entity's Accountable Authority, and endorsed by the relevant Minister(s).
- Changes in the 2026-27 Budget Papers include:
 - Estimated Outcome information included in the financial tables of this Budget Paper;
 - detailed financial information for Parliament and Statutory Offices is presented in Budget Paper No. 3;
 - supplementary information for select Public Non-Financial Corporations Sector entities is presented in *Supplementary Budget Reports*, Budget Paper No. 4; and
 - supplementary Budget Reports, including the consolidated list of total election commitments and supporting agency-level detail, are presented in Budget Paper No. 4.

The remainder of this chapter provides an overview of:

- the Administrative Arrangements and Ministerial Portfolios in place at the time of preparing the 2026-27 Budget;
- the structure and contents of each chapter of this Budget Paper; and
- the basis of Budget estimates and financial statements within each chapter.

BUDGET AND APPROPRIATION FRAMEWORK

The Parliament, as always, will only be asked to consider the Budget for 2026-27 through the tabling of Appropriation Bill (No. 1) 2026 and Appropriation Bill (No. 2) 2026. The Budget papers, which support the Appropriation Bills, include Forward Estimates (which do not form part of the Appropriation Bills) that further the Government's sustainability objective, which is to achieve peak Net Debt in 2028-29. At the same time, the Government is equally committed to continued investment in strong, supportive and resilient communities, which the Government recognises must occur alongside responsible financial management. The Government is resolute in not only pursuing these objectives, but achieving them. The objective is clear. Tasmania remains well placed to respond to future challenges while continuing to provide opportunities for all Tasmanians across the State.

Having committed to the sustainability pathway, the Government recognises that there will be circumstances, factors and matters that will require refinement in the context of the Government's broader fiscal framework. In this respect, Operational Efficiencies have been allocated to outputs over the Forward Estimates to help ensure that the State is equipped with the fiscal means and flexibility to respond to emerging contingencies. Consistent with budget conventions, allocations in the Forward Estimates will be reconsidered in future budgets. This will especially be the case for the 2027-28 Budget as machinery of government changes are progressed, right-sizing progresses and budget sustainability recalibrates over time. Existing within-year budget management mechanisms in the *Financial Management Act 2016*, including transfers, will continue to provide flexibility for agencies to manage output allocations.

ADMINISTRATIVE ARRANGEMENTS AND PORTFOLIO RESPONSIBILITIES

The *Financial Management Act 2016* establishes the framework for the management of the public finances of the State. Under the Act the Accountable Authority of an Agency is responsible to the appropriate Minister for the financial management of the Agency.

Administrative Arrangements establish the allocation of functions and responsibilities across portfolios and agencies and provide the framework for the allocation of Outputs to Ministerial Portfolios in Appropriation Bills.

The information presented in these Budget Papers reflects the administrative arrangements in place at the time of preparing the 2026-27 Budget and provides a reference for the portfolio and agency information provided.

This section provides an overview of agency and Ministerial portfolio restructures and appointments implemented since the 2025-26 Budget, to assist readers in understanding changes to administrative responsibilities across the General Government Sector.

Changes to Administrative Arrangements and State Service Restructures

The allocation of Outputs to Ministerial Portfolios throughout these Budget Papers reflects the structure of the Tasmanian Government under the *Administrative Arrangements Order 2025*, as amended by the *Administrative Arrangements Amendment Order 2026*. The Amendment Order transfers responsibility for the administration of the *Macquarie Point Development Corporation Act 2012* from the Department of State Growth to the Department of Premier and Cabinet. This change has been reflected in this Budget paper.

There have been no State Service (Restructuring) Orders made since the 2025-26 Budget.

On 3 March 2026, the Government announced a range of machinery of government changes focusing on the restructure of the Department of State Growth. These changes have not yet been finalised or formalised through Orders and will be reflected in future Budget Papers.

Ministerial Portfolios for General Government Sector Agencies

Table 1 lists Government Ministers and their Ministerial portfolios and the relevant agency responsible to each Minister in administering enactments and managing budgetary resources. Further information on these responsibilities is provided in the relevant chapters of this Budget Paper.

Table 2 lists General Government Sector statutory authorities and the relevant Portfolio Minister and administering agency. These statutory authorities are established under specific legislation that defines their purposes, responsibilities and functions.

Table 1: Agency Ministerial Portfolios

Minister	Ministerial Portfolio	Agency
Hon Jeremy Rockliff MP	Premier	Premier and Cabinet; and Brand Tasmania
Hon Guy Barnett MP	Deputy Premier	Premier and Cabinet
	Attorney-General	Justice
	Justice, Corrections and Rehabilitation	Justice
	Small Business, Trade and Consumer Affairs	Justice; and State Growth
Hon Eric Abetz MP	Treasurer	Treasury and Finance; and Finance-General
	Macquarie Point Urban Renewal	Premier and Cabinet
Hon Bridget Archer MP	Health, Mental Health and Wellbeing	Health
	Ageing	Premier and Cabinet
	Aboriginal Affairs	Natural Resources and Environment Tasmania; and Premier and Cabinet
Hon Nick Duigan MLC	Energy and Renewables	State Growth
	Parks	Natural Resources and Environment Tasmania
	Sport	State Growth
Hon Felix Ellis MP	Business, Industry and Resources	State Growth
	Skills and Jobs	State Growth
	Police, Fire and Emergency Management	Police, Fire and Emergency Management
Hon Jane Howlett MP	Tourism, Hospitality and Events	State Growth; and Tourism Tasmania
	Racing	Natural Resources and Environment Tasmania
	Women and the Prevention of Family Violence	Premier and Cabinet
Hon Madeleine Ogilvie MP	Environment	Natural Resources and Environment Tasmania; Environment Protection Authority; and State Growth
	Innovation, Science, and the Digital Economy	Premier and Cabinet
	Community and Multicultural Affairs	Premier and Cabinet
	Arts and Heritage	Natural Resources and Environment Tasmania; and State Growth
Hon Jo Palmer MLC	Disability Services	Premier and Cabinet
	Education	Education, Children and Young People
	Children and Youth	Education, Children and Young People
Hon Gavin Pearce MP	Primary Industries and Water	Natural Resources and Environment Tasmania
	Veterans' Affairs	Premier and Cabinet
Hon Kerry Vincent MLC	Infrastructure and Transport	State Growth
	Local Government	Premier and Cabinet
	Housing and Planning	State Growth; and Justice

Table 2: Statutory Authority Ministerial Portfolios

Statutory Authority	Portfolio Minister	Portfolio Agency
Hon Nick Duigan MLC	Royal Tasmanian Botanical Gardens	Natural Resources and Environment Tasmania
Hon Felix Ellis MP	State Fire Commission	Police, Fire and Emergency Management
	TasTAFE	State Growth
Hon Gavin Pearce MP	Inland Fisheries Services	Natural Resources and Environment Tasmania
Hon Kerry Vincent MLC	Marine and Safety Tasmania	State Growth

CHAPTER STRUCTURE OVERVIEW

Each chapter in this Budget Paper includes the below sections, where applicable. This same chapter structure is also used for Budget Paper No. 3 and Part 1 of Budget Paper No. 4.

Entity Outline

Each chapter begins with an Overview, which provides a concise description of the entity's role, service delivery focus, and operating context. The Overview outlines how the agency's functions and statutory responsibilities relate to the Outputs and funding information presented in the chapter.

Key Deliverables

The Key Deliverables Statement provides a statement of material 2026-27 Budget allocations, identified at the discretion of the responsible Minister, followed by a description of the purpose of the funding allocation.

The Key Deliverables Statement may include items funded from additional operating or capital services appropriation or within existing budget allocations or retained revenues.

The presentation of the Key Deliverables Statement differs from the Policy and Parameter Statement in chapter 5 of *Budget Strategy and Estimates*, Budget Paper No. 1, which is presented on an accounting classification basis.

Output Groups

Outputs represent the goods and services delivered by Government. Each Output is allocated to a single responsible ministerial portfolio. Outputs therefore provide the critical link between the appropriation amounts included in the Appropriation Bills and the specific purposes and services for which funding is provided.

Related Outputs are aggregated into Output Groups, which may span multiple portfolios. By structuring Budget information around Output Groups, the Budget Papers explain how resources are allocated to discrete areas of activity and service delivery over the Budget and Forward Estimates. Output Groups therefore provide the primary framework for understanding the purpose of Budget funding.

Performance information previously included in agency chapters is now presented separately, in a consolidated form, in *Supplementary Budget Reports*, Budget Paper No. 4.

Output Group Financial Information

This section presents a high-level overview of an agency's appropriation funding and total expenses for the Budget and Forward Estimates. The tables explain, in aggregate terms, how funding is applied to support the delivery of services within each Output Group.

The information supports understanding of the Appropriation Bills by linking the purpose-based description of Outputs to their overall allocation over the Budget and Forward Estimates. Material variations in Output Group funding and expense profiles are explained alongside the financial information to assist readers in understanding changes in funding allocated to deliver services.

From 2026-27, the Capital Investment Program table is presented at the end of the Output Group Financial Information section. This table summarises planned capital expenditure at a project level over the Budget and Forward Estimates, inclusive of non-capitalised costs reflected in the Total Expenses by Portfolio and Output table in each chapter.

Output Restructures

Outputs and Output Groups may be restructured from time to time to ensure they continue to reflect the way services are delivered and funding is applied. Output restructures may involve changes to the scope, composition or grouping of Outputs, including the creation, consolidation or realignment of Outputs.

Where relevant, Output restructures are described in more detail within each chapter.

Detailed Budget Statements

The Detailed Budget Statements present financial information in accordance with Generally Accepted Accounting Principles as set out in Australian Accounting Standards, and in a form consistent with the Treasury Model Departmental Financial Statements and the financial reporting and accountability framework established under the *Financial Management Act 2016*. These statements provide an accounting view of an agency's expected financial performance, financial position and cash flows over the Budget and Forward Estimates.

The information is structured across three separate financial statements:

- Statement of Comprehensive Income;
- Statement of Financial Position; and
- Statement of Cash Flows.

Where applicable, separate statements are also presented for Administered Items, reflecting amounts managed by agencies on behalf of the Government, which are distinct from amounts relating to agency operational activities.

Care should be taken when interpreting the Comprehensive result of individual General Government Sector entities. The Comprehensive result reflects changes in an entity's net worth arising from revenues, expenses and non-cash accrual items, including depreciation, asset revaluations, provisions and other accounting adjustments, and does not, in isolation, provide a complete measure of financial sustainability.

A full understanding of an entity's financial position requires consideration of the Statement of Comprehensive Income, Statement of Financial Position and Statement of Cash Flows together, as well as the nature and drivers of both cash and non-cash movements. In addition, the financial outcomes of individual entities should be interpreted in the context of the overall General Government Sector financial position, as entity level results may reflect whole-of-government funding arrangements, accounting treatments or policy decisions rather than underlying operational performance.

BASIS OF BUDGET ESTIMATES AND FINANCIAL STATEMENTS

This section outlines the basis on which agency Budget estimates and financial statements are prepared, consistent with the requirements of the *Financial Management Act 2016* and Australian Accounting Standards.

Model Financial Statements

Treasury prepares Model Departmental Financial Statements to guide agencies in the presentation of financial information. These Model Statements are reviewed and updated annually to reflect current relevant financial reporting frameworks.

There have not been any significant changes to the 2026-27 Budget Papers resulting from the review of Model Statements.

2025-26 Estimated Outcome and 2026-27 Opening Balances

Due to the timing of the 2026-27 Budget, 2025-26 actual outcomes are not available for inclusion in the Budget Papers. Consequently, the end-of-year Budget position and resulting opening balances for 2026-27 are based on agency estimates and do not reflect the actual 30 June 2026 outcome. These estimates incorporate audited 2024-25 financial statement amounts and assumptions applied to forecast positions over the 2026-27 Budget and Forward Estimates.

Similarly, the publication of 2025-26 Estimated Outcome for Specific Purpose Account balances detailed in chapter 10 of *Budget Strategy and Estimates*, Budget Paper No. 1 will differ from actual outcomes.

To the extent that the 2025-26 Preliminary Outcome is materially different from the 2025-26 Estimated Outcome, a Preliminary Outcomes Report is required to be published by 15 August 2026 which will reflect Specific Purpose Account balances and Opening Balances.

Revised opening balances, including audited Specific Purpose Account balances, will be incorporated into the Revised Estimates Report 2026-27. This Report will also reflect General Government Sector Opening Balances contained in the Treasurer's Annual Financial Report 2025-26.

Rollovers of Unspent Appropriations

The 2026-27 Budget reflects preliminary estimates of unexpended appropriations from 2025-26. Prior to 30 June 2026, these estimates will be updated, and approval sought from the Treasurer to rollover appropriations in accordance with section 23 of the Financial Management Act. This section provides the necessary authority for the appropriation of approved rollover amounts from the Public Account in the following financial year.

Appropriation rollovers are identified in the:

- Revenue from Appropriation by Portfolio and Output table as Appropriation Rollover;
- Statement of Comprehensive Income as Appropriation revenue - rollover; and
- Statement of Cash Flows as Appropriation receipts - rollover.

Indexation of Allocations

Indexation rates in the 2026-27 Budget remain unchanged from the rates in the 2025-26 Budget:

- wage-related costs: 2.5 per cent per annum;
- non-wage costs: 2 per cent per annum, excluding medical and surgical supplies which is indexed at 3.5 per cent per annum; and
- Community Service Organisations: 3 per cent per annum over the 2026-27 Budget and 2027-28 Forward Estimate year followed by 2 per cent for the remaining two Forward Estimate years, for organisations with indexed grant arrangements in place in 2024-25.

27th Pay in 2026-27

Employees in the General Government Sector are paid fortnightly, typically resulting in 26 salary payments each financial year.

Approximately once every 11 years, a 27th payment occurs within a financial year. For most General Government Sector entities, the 27th pay falls in 2026-27.

On a cash basis, this is reflected as an increase in 2026-27 Appropriation receipts - operating and Employee benefits in the Statement of Cash Flows. On an accrual basis, this is reflected as an increase in 2026-27 Appropriation revenue - operating in the Statement of Comprehensive Income and a decrease in the 2026-27 Employee benefits liability in the Statement of Financial Position.

The Department of Health will not incur a 27th pay in 2026-27 as its fortnightly salary payments are made on alternate weeks to other General Government Sector entities. TasTAFE incurred its 27th pay in 2024-25.

Superannuation Guarantee Charge

The Superannuation Guarantee Charge was 10 per cent from 1 July 2021, with annual increases to occur at a rate of 0.5 per cent from 1 July 2025 to a total of 12 per cent. Accordingly, superannuation estimates include a Superannuation Guarantee Charge of 12 per cent from 2025-26 onwards.

PART 1:

AGENCIES

1 BRAND TASMANIA

AGENCY OUTLINE

Brand Tasmania is responsible for taking a best practice approach to ensure the Tasmanian Brand is promoted as a key asset of the Tasmanian community.

The primary responsibilities of Brand Tasmania include:

- developing, maintaining, protecting and promoting a Tasmanian brand that is differentiated and enhances our appeal and competitiveness nationally and internationally;
- strengthening Tasmania's image and reputation locally, nationally, and internationally; and
- nurturing, enhancing and promoting the Tasmanian brand as a shared public asset.

Brand Tasmania operates as a client service organisation, partnering with stakeholders across business, government, and the community, to empower Tasmanians to tell their stories in words, in images and, most importantly, through action.

The work of Brand Tasmania is overseen by a Board and is led by the Chief Executive Officer.

Brand Tasmania supports the Premier, The Hon Jeremy Rockliff MP.

This chapter provides the Agency's financial information for 2026-27 and over the Forward Estimates (2027-28 to 2029-30). Further information about Brand Tasmania is provided on its website (www.tasmanian.com.au).

KEY DELIVERABLES

Table 2.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables being undertaken by the Agency.

Table 1.1: Key Deliverables Statement

	2026-27	2027-28	2028-29	2029-30
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Operational Efficiencies	(136)	(148)	(152)	(152)

Operational Efficiencies

This deliverable reflects ongoing operational efficiencies required for Brand Tasmania in 2026-27 and over the Forward Estimates. These efficiencies will be achieved through a combination of vacancy control management measures and efficiencies arising from restructuring project funding.

OUTPUT GROUPS

The Output of Brand Tasmania is provided under the following Output Group:

- Output Group 1 - Brand Tasmania.

Output Group 1: Brand Tasmania

1.1 Brand Tasmania

Brand Tasmania's purpose is to bring more value to everything Tasmanian.

The Output delivers on the objectives of Brand Tasmania by ensuring Tasmania has a contemporary, best practice approach to managing, developing, promoting and protecting the Tasmanian brand.

In 2026-27, Brand Tasmania's work will be focused on the implementation of its 2025-2030 Strategic Plan and delivering projects and collaborative activities with its partners across government, industry and the community.

Output Group Financial Information

Tables 1.2 and 1.3 provide the Revenue from Appropriation and Total Expenses by Portfolio and Output. This is followed by an explanation where there are major variations in revenue and/or expense estimates of an Output Group.

Table 1.2: Revenue from Appropriation by Portfolio and Output

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
<i>Premier</i>						
Output Group 1 - Brand Tasmania						
1.1 Brand Tasmania	2 374	2 374	2 106	2 108	1 896	1 809
	2 374	2 374	2 106	2 108	1 896	1 809
Brand Tasmania						
Total Operating Services	2 374	2 374	2 106	2 108	1 896	1 809
	2 374	2 374	2 106	2 108	1 896	1 809
Total Revenue from Appropriation	2 374	2 374	2 106	2 108	1 896	1 809
Controlled Revenue from Appropriation	2 374	2 374	2 106	2 108	1 896	1 809
	2 374	2 374	2 106	2 108	1 896	1 809

Table 1.3: Total Expenses by Portfolio and Output

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Premier</i>						
Output Group 1 - Brand Tasmania						
1.1 Brand Tasmania	2 472	2 472	2 161	2 153	1 941	1 854
	2 472	2 472	2 161	2 153	1 941	1 854
TOTAL	2 472	2 472	2 161	2 153	1 941	1 854

Explanation of Major Variations

The decrease in appropriation revenue and associated expenses from the 2025-26 Estimated Outcome reflects Operational Efficiencies and the completion of the Tasmanian Mark Certification Scheme. The decrease from 2028-29 reflects the funding profile for the Little Tasmanian initiative.

DETAILED BUDGET STATEMENTS

The following Tables present detailed Budget statements for Brand Tasmania. Each Statement is followed by an explanation of major variations where applicable.

Table 1.4: Statement of Comprehensive Income

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income						
Appropriation revenue - operating	2 374	2 374	2 106	2 108	1 896	1 809
Sales of goods and services	29	29	25	25	25	25
Other revenue	14	14	14	14	14	14
Total revenue	2 417	2 417	2 145	2 147	1 935	1 848
Total income	2 417	2 417	2 145	2 147	1 935	1 848
Expenses						
Employee benefits	1 322	1 322	1 329	1 368	1 410	1 446
Depreciation and amortisation	54	54	30	20	20	20
Supplies and consumables	1 096	1 096	802	765	511	388
Total expenses	2 472	2 472	2 161	2 153	1 941	1 854
Net result	(55)	(55)	(16)	(6)	(6)	(6)
Comprehensive result	(55)	(55)	(16)	(6)	(6)	(6)

Explanation of Major Variations

The decrease in Appropriation revenue - operating from the 2025-26 Estimated Outcome reflects Operational Efficiencies and the completion of funding for the Tasmanian Mark Certification Scheme. The further decrease from 2028-29 reflects the funding profile for the Little Tasmanian initiative.

The decrease in Depreciation and amortisation from the 2025-26 Estimated Outcome reflects the amortisation of the Brand Tasmania website.

The decrease in Supplies and consumables from the 2025-26 Estimated Outcome reflects the completion of funding for the Tasmanian Mark Certification Scheme and the funding profile of the Little Tasmanian initiative.

Table 1.5: Statement of Financial Position as at 30 June

	2026	2026	2027	2028	2029	2030
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	949	948	962	976	990	1 004
Receivables	259	74	74	74	74	74
	1 208	1 022	1 036	1 050	1 064	1 078
Nonfinancial assets						
Inventories	90	110	110	110	110	110
Property, plant and equipment	131	131	111	91	71	51
Intangibles	66	67	57	57	57	57
Other assets	30	50	50	50	50	50
	317	358	328	308	288	268
Total assets	1 525	1 380	1 364	1 358	1 352	1 346
Liabilities						
Payables	207	22	22	22	22	22
Employee benefits	287	349	349	349	349	349
Other liabilities	652	149	149	149	149	149
Total liabilities	1 146	520	520	520	520	520
Net assets (liabilities)	379	860	844	838	832	826
Equity						
Accumulated funds	379	860	844	838	832	826
Total equity	379	860	844	838	832	826

Explanation of Major Variations

The decrease in the 2026 Estimated Outcome for Receivables, Payables and Other liabilities reflects revised estimates based on 30 June 2025 actuals.

Table 1.6: Statement of Cash Flows

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Appropriation receipts - operating	2 374	2 374	2 106	2 108	1 896	1 809
Sales of goods and services	29	29	25	25	25	25
GST receipts	69	69	70	70	70	70
Other cash receipts	14	14	14	14	14	14
Total cash inflows	2 486	2 486	2 215	2 217	2 005	1 918
Cash outflows						
Employee benefits	(1 185)	(1 185)	(1 194)	(1 229)	(1 267)	(1 295)
Superannuation	(137)	(137)	(135)	(139)	(143)	(151)
GST payments	(69)	(69)	(70)	(70)	(70)	(70)
Supplies and consumables	(1 111)	(1 111)	(802)	(765)	(511)	(388)
Total cash outflows	(2 502)	(2 502)	(2 201)	(2 203)	(1 991)	(1 904)
Net cash from (used by) operating activities	(16)	(16)	14	14	14	14
Net increase (decrease) in cash and cash equivalents held	(16)	(16)	14	14	14	14
Cash and deposits at the beginning of the reporting period	965	964	948	962	976	990
Cash and deposits at the end of the reporting period	949	948	962	976	990	1 004

2 DEPARTMENT FOR EDUCATION, CHILDREN AND YOUNG PEOPLE

AGENCY OUTLINE

The Department for Education, Children and Young People is responsible for the delivery of public early years and school education, library and archive services, Youth Justice Services, Child Safety Services, Out of Home Care and Adoptions and Permanency Services and Early Childhood Education and Care Sector Regulation throughout Tasmania. The Department is responsible to the Minister for Education and the Minister for Children and Youth, The Hon Jo Palmer MLC.

The *Department for Education, Children and Young People's Strategic Plan 2024-2030* is a guide for planning, making decisions and working together to achieve bright lives and positive futures for children and young people in Tasmania. The Plan outlines a shared vision for children and young people in Tasmania.

The Department takes a lead role in ensuring every child and young person is:

- known, heard and included;
- safe in all environments;
- well and thriving; and
- learning more every day.

The Department strives to ensure that the rights of children and young people are upheld in all contexts, and particularly the right to an education, to influence decisions that affect them, and to be safe from harm. It does this by working in partnership with children and young people, their families, carers and communities and other service providers.

In 2026-27, the Department's key priority is to deliver and implement a range of reforms aimed at improving outcomes for children and young people, including:

- Better and Fairer Schools Agreement which is committing to targeted education reforms focused on three national areas:
 - equity and excellence;
 - wellbeing for learning and engagement; and
 - a strong and sustainable workforce;
- Independent Review of Education in Tasmania which has provided an evidence-based roadmap for reform in Tasmania;

- Bright Lives: Uplifting Care initiative which aims to improve the safety and wellbeing, and rights of children and young people in out-of-home care;
- *Youth Justice Blueprint 2024-2034* which delivers the strategic direction for Tasmania's youth justice system with the aim of improving the wellbeing of children, young people and their families while addressing the underlying drivers of offending behaviours, reducing offending and improving community safety;
- recommendations of the *Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse in Institutional Settings*; and
- recommendations of the *Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability*.

This chapter provides the Department's financial information for 2026-27 and over the Forward Estimates (2027-28 to 2029-30). Further information about the Department can be found on its website (www.decyp.tas.gov.au).

KEY DELIVERABLES

Table 2.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables being undertaken by the Department.

Table 2.1: Key Deliverables Statement

	2026-27	2027-28	2028-29	2029-30
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Addressing Violence in Schools ¹	3 270	4 000	4 050	4 180
Change2Teaching ¹	750	2 525	2 600	2 645
Child Safety Workforce Incentives	1 500	1 500	....	....
Education System Reform ¹	1 580	1 360	1 130	1 160
Food to Support Learning and Wellbeing ^{1,2}	9 500	9 350	9 600	9 900
Foster and Kinship Carer Allowances	2 012	2 012	2 012	2 012
Key Workers for Children in Care	2 500	5 000	7 000	7 000
Operational Efficiencies	(25 000)	(50 000)	(75 000)	(78 222)
Out of Home Care Increase	36 400	27 300	18 200	18 200
School Resourcing Review and Delivery ¹	300	2 500	2 500	2 500
Structured Literacy and Numeracy ¹	6 820	3 959	2 920	3 010
Student and School Management Systems ¹	1 180	2 540	2 610	2 690
Years 9-12 provision ¹	1 815	2 483	2 420	2 600
Youth Housing	2 500	2 500	2 500	2 500

Notes:

1. Funding for this initiative is sourced from growth in State and Australian Government funding under the Better and Fairer Schools Agreement.
2. This initiative includes funding provided in the 2025-26 Budget for the School Lunch Program and Variety Breakfast Program initiatives.

Addressing Violence in Schools

This deliverable provides for the implementation of the *Violence in Schools - Keeping Staff Safe 2026-28 Action Plan*. The Action Plan will be delivered over three years and will support the establishment of a Learning and Support hub in two primary schools to provide safe, place-based, personal responses for children identified with highly physical and complex needs. It will support 20 schools through two professional learning networks as well as provide funding for Teacher Assistants to participate in professional learning. The Action Plan will also provide targeted training for schools in safe intervention and a series of workshops with colleges to improve flexible learning provision.

Change2Teaching

This deliverable provides for the implementation of the Change2Teaching pilot program which is designed to attract and retain mid-career professionals to undertake a Master of Teaching with the University of Tasmania through an employment-based pathway, contributing to the pipeline of highly qualified classroom ready teachers.

Child Safety Workforce Incentives

This deliverable supports the attraction and retention of frontline workers in the Children and Youth Portfolio including employees in Child Safety and Advice and Referral Line services and Community and Custodial Youth Workers. The funding facilitates the transition to a new Child Safety and Youth Justice Operations Agreement.

Education System Reform

The Government is reforming the education system to better support schools, reduce workload pressures and give principals and teachers more time to focus on what matters most: student learning; wellbeing; and opportunity.

This deliverable supports workforce and service reforms aligned to the BFSA and the Independent Review of Education, including evaluation of the Department's nation leading trial of Multi-School Organisations. Commencing in 2026, the five-year MSO trial signals a new era of schools working together - sharing leadership, aligning practice and lifting learning and wellbeing at scale, with the model expanding gradually from 2027. Funding will also strengthen School Groupings through six Operations Manager roles, delivering the practical coordination and operational support that frees principals and teachers to focus on inspiring learning in every classroom.

Food to Support Learning and Wellbeing

This deliverable provides for the continuation of the Healthy School Lunch and School Breakfast Programs in Tasmanian Government Schools. These programs provide students with free and nutritious meals from the start of the school day, to support their learning with known benefits for attendance and engagement.

Foster and Kinship Carer Allowances

This deliverable continues the uplift in the Foster and Kinship carer allowance. This is a continuation of the 2025-26 Budget Initiative to increase the base rate of support payments for foster and kinship carers. Work is being actively progressed through the Bright Lives: Uplifting Care initiative which will inform the implementation of this funding over the Forward Estimates.

Key Workers for Children in Care

This deliverable provides for up to 48 additional Child Safety Officers to ensure that every child and young person in contact with Child Safety, including children in Care, and their families have an allocated Child Safety Officer. This initiative is in line with Recommendation 9.16 of the Commission of Inquiry.

The additional key workers support the Tasmanian Child Safety Service entering a new phase of practice that requires a significant uplift in workforce capacity and capability, as well as a fundamental shift in how work with children, families and carers is conducted.

The additional Child Safety Officers will operate as Key Workers, providing purposeful and ethical practice for children and young people and their families, informed by legislation, research and professional practice expertise.

Operational Efficiencies

The Tasmanian Government is committed to delivering high quality, contemporary and financially sustainable services for the community. Demographic change, increasing demand for services, greater complexity in care and support requirements and growing cost pressures reinforce the need to examine service delivery models to ensure they remain effective, resilient, suitable and sustainable over the long-term.

The *Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse in Institutional Settings*, together with the Independent Review of Education in Tasmania, have contributed to significant and necessary reforms to governance arrangements, operating practices, safeguarding frameworks and service delivery models. These reforms establish the foundation to progress system improvements, which ensure that frameworks are consistent with contemporary service expectations and long-term sustainability objectives.

The Department currently employs 10 385 FTE (as at 8 April 2026). Of this workforce, approximately 85 per cent is estimated to be in frontline service delivery roles (Department for Education, Children and Young People Annual Report 2024-25), with around 1 552 FTE in back-office functions.

Consistent with the Government's objective of reducing the cost of service delivery, the 2026-27 Budget includes the allocation of operational efficiency targets to the Department. Analysis will be undertaken to consider how departmental services can be delivered more efficiently within the revised cost structure.

A reduction of approximately 10 per cent in back-office functions would be sufficient to achieve the 2026-27 target, and the analysis will therefore focus initially on the Department's corporate areas. It will examine how corporate, governance and enabling functions are structured and managed, including whether current arrangements support efficient operations, clear accountability and effective stewardship of resources.

Consistent with the Government's approach to identifying operational efficiencies, any proposed reforms will be informed by operational considerations, including implementation requirements and potential service impacts. In doing so, emphasis will be placed on maintaining service continuity, supporting effective change management, and protecting core service delivery. The review will also support greater transparency and accountability by examining demand drivers, service pressures and the longer-term sustainability of existing service delivery models.

Out of Home Care Increase

This deliverable supports the increasing demand for Out of Home Care services and aligns with the Department's key strategic action of implementing a new model of Out of Home Care service delivery and will support improved planning and provision of formal care to children and young people who are assessed as unable to live safely at home with their family. A full analysis into the delivery of Out of Home Care will be incorporated in the review of the Department's service delivery models.

School Resourcing Review and Delivery

This deliverable provides for an independent review of the current needs-based funding model for Tasmanian Government schools. This funding will support the engagement of a consultant to undertake the review as well as providing for the implementation of outcomes of the review.

Structured Literacy and Numeracy

The Government is committed to improving literacy and numeracy outcomes for all Tasmanians through both the Department's *Lifting Literacy Implementation Plan 2024-2026* and *Strengthening Numeracy Implementation Plan 2026-2028*.

This deliverable continues supercharging literacy resources and support in schools ensuring every teacher and leader feels confident, capable and supported to drive transformational change through the Lifting Literacy initiative.

The initiative will lift numeracy outcomes by strengthening mathematics teaching and delivering the election commitment of one hour a day of structured numeracy for Prep to Year 6 by 2027. It will do this through a systematic, explicit, evidence-based approach that builds workforce capability, provides instructional materials and guidance, and supports consistent screening and assessment, with a focus on the early years, family engagement, and funded delivery of a structured numeracy program to schools.

Student and School Management Systems

This deliverable provides for the procurement of a modern, integrated student and school management system. It will enable the purchase and implementation of a commercial off-the-shelf solution that is modular, secure, scalable and student centric. The solution will consolidate and replace multiple legacy systems, improve user experience, and support school operations and educational service delivery.

Years 9-12 provision

This deliverable will strengthen pathways for students in Years 9 to 12 by expanding access to vocational education, work based learning and flexible learning options that help young people build practical skills and explore real career opportunities before leaving school.

This deliverable supports the application of the VET in Schools Funding Model, ensuring vocational programs are funded fairly and sustainably as participation grows. It will also support the expansion of virtual learning services to support more learners to access curriculum and engage in learning regardless of geographic location. The deliverable also includes the continuation of work-based learning in secondary schools beyond 2026, helping schools reach more students, improve quality, and open clearer pathways into further study, training and employment.

Youth Housing

This deliverable provides for the continuation of youth housing programs providing supports and accommodation for young people, helping prevent entry of young people into formal care arrangements and assist with preventing youth homelessness. It will enable ongoing supports for young people to reconnect with their families and includes the continuation of funding for the Kingston House service.

OUTPUT GROUPS

Outputs of the Department for Education, Children and Young People are provided under the following Output Groups:

- Output Group 1 - Education;
- Output Group 2 - Libraries Tasmania;
- Output Group 3 - Education Regulation;
- Output Group 4 - Children Services;
- Output Group 5 - Independent Children's and Young Persons' Review Service;
- Output Group 91 - Grants and Subsidies; and
- Output Group 92 - Capital Investment Program.

Output Group 1: Education

1.1 In School Education

This Output provides services to support the delivery of education to students in schools enrolled in classes from Kindergarten to Year 12. While most of the funding within this Output is allocated to government schools, it also includes funding for policy and regulatory work within the Department that supports education across all sectors (such as the administration of the *Education Act 2016*).

1.2 Early Learning

This Output has three focus areas.

The first focus area, through Early Childhood Outcomes and Regulation (formerly the Education and Care Unit), is the Tasmanian Regulatory Authority for early childhood education and care in Tasmania, operating under a proactive regulation model. This includes the assessment and rating of services against legislative requirements, as well as the use of unannounced monitoring visits to services to observe day-to-day practice. It is also responsible for the licensing and monitoring of all other childcare services under the *Child Care Act 2001*. Grant funds are provided to eligible service providers as a contribution towards operating expenses and capital upgrades through the Education and Care Grants Program.

The second focus area relates to services delivered through the 18 Child and Family Learning Centres currently operating around the State, as well as the CFLC Outreach program service. Three new CFLCs are in the planning stage, along with a new permanent CFLC Outreach Service for the Huon Valley.

The third focus area works with the Early Childhood Education and Care Sector to provide access to early learning in the year before kindergarten through the Working Together and Early Learning for Three-Year-Olds initiatives.

Output Group 2: Libraries Tasmania

2.1 Libraries Tasmania

This Output provides for all Tasmanians to connect with books, reading, information, ideas, informal learning, digital inclusion, literacy support and other community services, delivered through welcoming, safe and inclusive spaces.

This Output also includes the management of Tasmania's Archival and Heritage Collection and retention and access to Tasmanian Government records.

Output Group 3: Education Regulation

3.1 Education Regulation

This Output provides for the operation of independent regulatory authorities for education, including the Teacher's Registration Board, the Office of Tasmanian Assessment Standards and Certification, the Office of the Education Registrar and the Non-Government Schools Registration Board.

These authorities regulate and promote quality across the Tasmanian education system, including Government, Catholic and Independent school sectors, elements of the Vocational Education and Training sector and Home Education.

Output Group 4: Children Services

4.1 Services for Children and Families

This Output provides services to children, young people and their families through a range of programs within the Strong Families Safe Kids Advice and Referral Line, the Child Safety Service and Out of Home Care in accordance with the statutory responsibilities outlined in the *Children, Young Persons and Their Families Act 1997*.

The purpose of this Output is to provide a range of services that support children, young people, families and carers. The services provided under this Output are crucial to ensure that Tasmania's young people who are known to the child safety system are safe and well and able to stay at home. When Out of Home Care is required, the service ensures the holistic needs of children and young people are the primary focus.

4.2 Services for Youth Justice

This Output provides services to children, young people and their families through a range of community youth justice and custodial youth justice programs, including the operations of the Ashley Youth Detention Centre in accordance with the statutory responsibilities outlined in the *Youth Justice Act 1997*.

The purpose of this Output is to provide a youth justice system that supports the safety, wellbeing and learning of children and young people whilst addressing the underlying drivers of offending behaviours, reducing offending and improving community safety. Where secure care and custody for young people who are detained or remanded by the courts is required, the service ensures that young people's holistic needs are supported.

Output Group 5: Independent Children's and Young Persons' Review Service

5.1 Office of the Commissioner for Children and Young People

The Commissioner for Children and Young People is an independent statutory office established under the *Commissioner for Children and Young People Act 2016*. Activities delivered through this Output include promoting the rights and wellbeing of children and young people, and examining the policies, practices and services provided for children, and any laws affecting the health, welfare, care, protection and development of children.

Output Group 91: Grants and Subsidies

This Output Group reflects administered payments, grants and subsidies for which the Department is responsible. These payments are determined by Government policy settings and legislation and are made to support community services, industry programs, and other public policy objectives. The Department manages the payments but does not control the associated resources for its own operations.

Financial information for this Output Group is provided in the Detailed Budget Statement section of this chapter.

Non-government schools: Australian Government funded grants

These payments comprise Australian Government funding administered by the Department on behalf of the Australian Department of Education and provided to non-government schools.

Non-government schools: State funded capital assistance

These payments provide assistance to non-government schools and non-government school authorities for eligible capital projects in accordance with the *Education Act 2016*.

Non-government schools: State funded general education grants

These payments are provided to registered non-government schools and non-government school authorities in accordance with the Education Act. Funding is distributed using a needs-based mechanism aligned with the Better and Fairer Schools Agreement.

Output Group 92: Capital Investment Program

This Output Group supports the Department's Capital Investment Program. Financial information for the Output Group is provided in Table 2.4 in the Output Group Financial Information section of this chapter. More information on the Capital Investment Program is provided in chapter 7 of Budget Paper No. 1.

Building Early Education Fund

The Australian Government's Building Early Education Fund supports new early childhood education and care centre construction, service expansion and upgrades in areas of high need. Five Early Childhood Education and Care projects will be funded where services are co-located with Tasmania Government schools: Westbury Primary School; Rosetta Primary School; St Mary's District School; Bruny Island District School; and Bothwell District High School.

The Building Early Education Fund will also support the establishment of a new childcare centre in Huonville through a partnership between the State and Australian Governments. This funding was announced in the 2025-26 Budget and is provided as a grant to the Huon Valley Council, rather than through the Capital Investment Program.

Cambridge Primary School - Major School Redevelopment

This project will deliver additional contemporary learning environments, associated support spaces and amenities as well as a new gymnasium and traffic and car parking improvements at Cambridge Primary School.

Contemporary Classrooms

This initiative provides for the commencement of a co-ordinated statewide program to renew and upgrade outdated classrooms, with a focus on schools in low socio-economic areas. Contemporary learning spaces have much greater functionality and flexibility.

Electrical Switchboard Maintenance

This initiative supports the upgrade of ageing school electrical switchboard infrastructure.

Enhanced Case Management for Children and Young People in Detention and Out of Home Care

This project will deliver enhanced client centred child safety and youth justice business systems and ensure greater monitoring, transparency and responsiveness around care for young people in detention.

Exeter High School - Major School Redevelopment

This project will provide Exeter High School with contemporary learning spaces, associated support spaces and amenities, and specialist facilities.

Glen Dhu Works

This project will deliver improvements at Glen Dhu Primary School.

Hobart City High School (Ogilvie and New Town Campuses)

This commitment allocates funding for co-education high school facilities in Hobart, with the establishment of Hobart City High School Ogilvie and New Town campuses that commenced for the 2022 school year. This continued investment will ensure that students can enjoy new state-of-the-art facilities.

Lauderdale Primary School - Major School Redevelopment

Capital works are being undertaken at Lauderdale Primary School, including the provision of additional contemporary learning spaces, associated support spaces and amenities and the redevelopment of outdoor play areas.

Montello Primary School - Major School Redevelopment

This project will support the redevelopment of Montello Primary School to provide students with contemporary learning environments, associated support spaces and amenities.

New Brighton High School

This project continues the investment to build a new Years 7-12 High School at Brighton, which opened to Year 7 and Year 11 students in 2025.

New Child and Family Learning Centres

This project will deliver three new supersized Child and Family Learning Centres in Scottsdale, Smithton and Longford, that offer additional flexible space to enable partnering with early childhood and education services where there is an identified need.

Out of School Hours Care Capital Upgrades

This project will deliver capital works at primary and district schools to support new or expanded onsite out of school hours care services.

Outdoor Learning Areas

Funding was allocated in 2022-23 to implement a range of Outdoor Learning initiatives to assist in responding to the COVID-19 pandemic following the re-opening of the State's borders in December 2021. The program will enhance outdoor learning spaces to assist schools to provide rich outdoor learning experiences.

Playground and Sports Courts Upgrades

This project will deliver school playground and sports court upgrades for the shared benefit of schools and their local communities.

Renewable Energy Schools Program

This project continues delivery of solar panels in government schools.

Revitalising Cosgrove High School

This project is revitalising Cosgrove High School, providing new and refurbished teaching and learning facilities.

School Building Blitz

This initiative supports the School Building Blitz program to upgrade the following 15 public schools across Tasmania to deliver contemporary learning environments and associated facilities:

- Burnie Primary School;
- Campbell Town District High School;
- Clarence High School;
- Deloraine High School;
- Dodges Ferry Primary School;
- East Derwent Primary School;
- Havenview Primary School;
- Lindisfarne North Primary School;
- Mowbray Heights Primary School;
- Port Dalrymple Primary School;
- Princes Street Primary School;
- Ringarooma Primary School;
- Risdon Vale Primary School;
- Rosetta Primary School; and
- South George Town Primary School.

School Lunch Program - Kitchen and Canteen Upgrades

Funding is provided to upgrade school kitchens and canteens to support the School Lunch commitment.

Six New Child and Family Learning Centres

Six new Child and Family Learning Centres located in Sorell, Kingborough, East Tamar, West Ulverstone, Waratah-Wynyard and Glenorchy are now fully operational. The remaining funds are provided for project finalisation costs of the new centres.

Support School Package - North West Support School

This initiative will deliver capital developments for the North West Support School, which includes upgrades to the Burnie campus including a new hydrotherapy pool and redevelopment of the Devonport campus on a new site at Spreyton.

Supporting Safer Schools

This initiative will support a program of works for anti-bullying measures through improving the safety of student bathrooms.

Teachers Registration Board - Customer Relationship Management (CRM) System

Funding is provided for the development of a new Customer Relationship Management System for the Teachers Registration Board. This will enable effective case management, rapid retrieval of critical data and improve overall security and functionality. This project aligns with Commission of Inquiry Recommendation 6.11(d).

Upgrade Teacher Housing

This project will deliver new and upgraded Department residences to support teachers in rural and remote areas.

VET Facilities Fund

This project will deliver modern, fit-for-purpose Vocational Education and Training facilities and industry standard equipment at Colleges, Secondary Schools and Trade Training Centres.

Youth Justice Facilities

This project will deliver a new Tasmanian Youth Justice Facility at Pontville, replacing the Ashley Youth Detention Centre. This investment will support the construction of a purpose built, secure and therapeutic facility that provides safe accommodation for young people in detention, alongside health, education and wellbeing services. The facility will support a trauma informed, rehabilitative model of care, contribute to improved outcomes for young people, and enhance community safety, consistent with the Youth Justice Blueprint and the Commission of Inquiry recommendations.

Output Group Financial Information

Table 2.2 provides Revenue from Appropriation by Portfolio and Output. This includes Revenue from Appropriation for both Operating and Capital Services. Table 2.3 provides Total Expenses by Portfolio and Output including non-capitalised costs relating to the Capital Investment Program. These tables are followed by an explanation where there are major variations in revenue and/or expense estimates of an Output Group.

Table 2.4 provides financial information for Output Group 92: Capital Investment Program.

Table 2.2: Revenue from Appropriation by Portfolio and Output

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Minister for Education						
Output Group 1 - Education						
1.1 In School Education	1 304 066	1 318 737	1 356 186	1 322 248	1 347 444	1 387 142
1.2 Early Learning	31 714	31 714	35 358	31 178	29 646	31 334
	1 335 780	1 350 451	1 391 544	1 353 426	1 377 090	1 418 476
Output Group 2 - Libraries Tasmania						
2.1 Libraries Tasmania	43 929	43 929	44 687	43 602	43 537	44 440
	43 929	43 929	44 687	43 602	43 537	44 440
Output Group 3 - Education Regulation						
3.1 Education Regulation	11 492	12 492	11 702	11 553	10 112	10 296
	11 492	12 492	11 702	11 553	10 112	10 296
Grants and Subsidies	607 244	613 671	640 854	666 607	693 015	719 500
Capital Investment Program	49 135	50 609	51 239	109 827	93 432	39 780
Operating Services	1 998 445	2 020 543	2 088 787	2 075 188	2 123 754	2 192 712
Capital Services	49 135	50 609	51 239	109 827	93 432	39 780
	2 047 580	2 071 152	2 140 026	2 185 015	2 217 186	2 232 492
Minister for Children and Youth						
Output Group 4 - Children Services						
4.1 Services for Children and Families	196 914	234 412	238 244	218 181	201 483	205 271
4.2 Services for Youth Justice	26 811	34 982	32 805	30 663	17 298	17 645
	223 725	269 394	271 049	248 844	218 781	222 916
Output Group 5 - Independent Children's and Young Persons' Review Service						
5.1 Office of the Commissioner for Children and Young People	1 619	1 619	1 660	1 616	1 635	1 667
	1 619	1 619	1 660	1 616	1 635	1 667
Capital Investment Program	24 782	10 149	25 332	112 568	10 103	....
Operating Services	225 344	271 013	272 709	250 460	220 416	224 583
Capital Services	24 782	10 149	25 332	112 568	10 103	....
	250 126	281 162	298 041	363 028	230 519	224 583

Table 2.2: Revenue from Appropriation by Portfolio and Output
(continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Department for Education, Children and Young People						
Total Operating Services	2 223 789	2 291 556	2 361 496	2 325 648	2 344 170	2 417 295
Total Capital Services	73 917	60 758	76 571	222 395	103 535	39 780
	2 297 706	2 352 314	2 438 067	2 548 043	2 447 705	2 457 075
Appropriation Rollover	1 421	1 421	....	....	....	....
Total Revenue from Appropriation	2 299 127	2 353 735	2 438 067	2 548 043	2 447 705	2 457 075
Controlled Revenue from Appropriation	1 691 883	1 740 064	1 797 213	1 881 436	1 754 690	1 737 575
Administered Revenue from Appropriation	607 244	613 671	640 854	666 607	693 015	719 500
	2 299 127	2 353 735	2 438 067	2 548 043	2 447 705	2 457 075

Table 2.3: Total Expenses by Portfolio and Output

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Minister for Education						
Output Group 1 - Education						
1.1 In School Education	1 451 220	1 496 384	1 456 557	1 464 145	1 480 650	1 517 744
1.2 Early Learning	32 741	33 241	38 285	34 119	30 587	32 275
	1 483 961	1 529 625	1 494 842	1 498 264	1 511 237	1 550 019
Output Group 2 - Libraries Tasmania						
2.1 Libraries Tasmania	49 083	51 449	48 658	48 618	48 554	49 458
	49 083	51 449	48 658	48 618	48 554	49 458
Output Group 3 - Education Regulation						
3.1 Education Regulation	12 671	13 671	12 662	12 597	11 156	11 340
	12 671	13 671	12 662	12 597	11 156	11 340
Output Group 91 - Grants and Subsidies						
Non-government schools: Australian Government funded grants	494 381	499 562	521 945	542 677	563 859	585 307
Non-government schools: State funded capital assistance	1 573	1 573	1 173	1 173	1 173	1 173
Non-government schools: State funded general education grants	111 441	112 687	117 797	122 818	127 983	133 020
	607 395	613 822	640 915	666 668	693 015	719 500
Output Group 92 - Capital Investment Program						
Electrical Switchboard Maintenance	2 370	2 370	2 500	2 500	2 500	....
Outdoor Learning Areas	360	360	....	....	....	....
	2 730	2 730	2 500	2 500	2 500	....
Minister for Children and Youth						
Output Group 4 - Children Services						
4.1 Services for Children and Families	198 028	235 526	237 850	219 208	202 510	206 298
4.2 Services for Youth Justice	27 146	35 317	32 633	30 998	17 633	17 980
	225 174	270 843	270 483	250 206	220 143	224 278
Output Group 5 - Independent Children's and Young Persons' Review Service						
5.1 Office of the Commissioner for Children and Young People	1 625	1 826	1 824	1 835	1 641	1 673
	1 625	1 826	1 824	1 835	1 641	1 673
TOTAL	2 382 639	2 483 966	2 471 884	2 480 688	2 488 246	2 556 268

Explanation of Major Variations

Output Group 1: Education

Output 1.1: In School Education

The increase in appropriation revenue and associated expenses in the 2025-26 Estimated Outcome primarily reflects estimated additional expenditure associated with the Educational Adjustments Disability Funding Model, property ownership and management, workers' compensation and the transfer of funding from the Department of Premier and Cabinet for actions delivered under Tasmania's Third Family and Sexual Violence Action Plan. The increase in total expenses also reflects updated depreciation expenditure in line with actuals as at 30 June 2025.

The increase in appropriation revenue in 2026-27 reflects provision for the 27th pay in that year. The variation over the Forward Estimates primarily reflects Operational Efficiencies, partially offset by growth in Australian Government contributions for government schools under the Better and Fairer Schools Agreement.

Output 1.2: Early Learning

The increase in the 2025-26 Estimated Outcome for expenses reflects Australian Government funding for the Building Early Education Fund.

The variation in appropriation revenue and associated expenses from the 2025-26 Estimated Outcome reflects the profile of additional funding for the Early Childhood Inclusion Service (ECIS) and 2025-26 Key Deliverables - the Huonville Child Care and Child and Family Learning Centre Outreach Service and the New Child and Family Learning Centres - Operating initiative, partially offset by Operational Efficiencies.

Output Group 2: Libraries Tasmania

The increase in the 2025-26 Estimated Outcome for expenses reflects updated depreciation estimates.

The variation in appropriation revenue over the Budget and Forward Estimates primarily reflects Operational Efficiencies and provision for the 27th pay in 2026-27.

Output Group 3: Education Regulation

The increase in appropriation revenue and expenses in the 2025-26 Estimated Outcome reflects estimated additional salary-related expenditure. The decrease from 2027-28 reflects Operational Efficiencies and the completion of Commission of Inquiry response initiatives funded in the 2024-25 Budget, including Education Regulation, Teachers Registration Board - Customer Relationship Management (CRM) System, Teachers Registration Board - Resourcing.

Output Group 4: Children Services

Output 4.1: Services for Children and Families

The increase in appropriation revenue and associated expenses in the 2025-26 Estimated Outcome reflects estimated additional expenditure for Out of Home Care and the Advice and Referral Line. The variation from the 2025-26 Estimated Outcome primarily reflects: the profile for 2026-27 Key Deliverables, including Out of Home Care Increase, Key Workers for Children in Care, Child Safety Workforce Incentives; additional funding for the Advice and Referral Line; and Operational Efficiencies.

Output 4.2: Services for Youth Justice

The increase in appropriation revenue and associated expenses in the 2025-26 Estimated Outcome primarily reflects estimated additional salary and civil litigation costs in relation to the Ashley Youth Detention Centre.

The variation from the 2025-26 Estimated Outcome primarily reflects additional funding for salaries for Ashley Youth Detention Centre, and the completion of Commission of Inquiry response initiatives from 2027-28.

Output Group 5: Independent Children's and Young Persons' Review Service

The decrease in expenses from 2027-28 reflects the completion of the Voice for Tasmanian Youth Consultative Council project, funded through the Agency Financial Management Account.

Output Group 91: Grants and Subsidies

The increase in appropriation revenue and associated expenses in the 2025-26 Estimated Outcome for Grants and Subsidies primarily reflects Australian Government funded grants to non-government schools under the Better and Fairer Schools Agreement, associated with increased enrolments above projections, indexation and updates to loadings, primarily for students with a disability.

The increase from the 2025-26 Estimated Outcome reflects the most recent enrolment projections, associated loadings and indexation applicable for non-government schools.

Output Group 92: Capital Investment Program

The variation in appropriation revenue primarily reflects the profile and timing of funding for capital projects, including Youth Justice Facilities and the School Building Blitz program.

Table 2.4: Capital Investment Program

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
New Projects						
Minister for Education						
Building Early Education Fund	....	....	2 000	8 000	10 500	....
Existing Projects						
Minister for Children and Youth						
Enhanced Case Management for Children and Young People in Detention and Out of Home Care	1 382	1 382	2 777	2 793	....	....
Youth Justice Facilities	24 821	10 188	22 555	109 775	10 103	....
Minister for Education						
Burnie Primary School ¹	....	....	400	600	2 000	5 550
Cambridge Primary School - Major School Redevelopment	1 000	381	2 619	6 900	....	....
Campbell Town District High School ¹	....	....	....	....	300	1 000
Clarence High School ¹	1 000	469	4 000	16 431	8 000	....
Contemporary Classrooms	335	335	....	....	....	....
Deloraine High School ¹	....	....	400	2 000	11 000	3 100
Dodges Ferry Primary School ¹	200	800	5 000	15 200	4 000	....
East Derwent Primary School ¹	100	595	600	5 505	5 000	300
Electrical Switchboard Maintenance	2 370	2 370	2 500	2 500	2 500	....
Exeter High School - Major School Redevelopment	2 507	2 507	....	....	....	....
Glen Dhu Works	1 394	298	1 800	347	....	....
Havenview Primary School ¹	....	....	....	300	1 500	6 201
Hobart City High School (Ogilvie and New Town Campuses)	8 580	15 280	....	....	....	....
Lauderdale Primary School - Major School Redevelopment	160	160	....	....	....	....
Lindisfarne North Primary School ¹	....	....	....	....	300	1 500
Montello Primary School - Major School Redevelopment	5 362	3 092	2 970	1 500	....	....
Mowbray Heights Primary School ¹	....	....	....	....	300	1 000
New Brighton High School	8 500	5 200	....	....	....	....
New Child and Family Learning Centres	750	145	7 000	9 000	7 605	....
Out of School Hours Care Capital Upgrades	....	....	200	4 800	3 000	2 000

Table 2.4: Capital Investment Program (continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Outdoor Learning Areas	360	360	....	....	....	....
Playground and Sports Courts Upgrades	1 500	1 500	3 000	3 000	2 400	....
Port Dalrymple Primary School ¹	....	....	....	....	300	1 000
Princes Street Primary School ¹	....	....	....	....	300	1 500
Renewable Energy Schools Program	1 905	1 905	750	....	....	....
Revitalising Cosgrove High School	4 747	6 847	....	....	....	....
Ringarooma Primary School ¹	....	....	....	....	300	500
Risdon Vale Primary School ¹	....	....	....	....	300	1 500
Rosetta Primary School ¹	....	....	....	....	300	1 500
School Lunch Program - Kitchen and Canteen Upgrades	600	600	....	....	....	....
Six New Child and Family Learning Centres	1 220	920	....	....	....	....
South George Town Primary School ¹	100	441	2 000	6 000	6 000	659
Support School Package - North West Support School	2 300	1 256	12 000	24 744	23 700	....
Supporting Safer Schools	255	2 755	2 000	....	....	....
Teachers Registration Board - Customer Relationship Management (CRM) System	1 500	1 500	....	....	....	....
Upgrade Teacher Housing	1 140	813	3 000	3 800	3 327	2 900
VET Facilities Fund	1 250	80	1 000	7 200	11 000	9 570
Total CIP Allocations	75 338	62 179	78 571	230 395	114 035	39 780

Note:

1. This project forms part of the Government's 2024-25 School Building Blitz program.

DETAILED BUDGET STATEMENTS

The following Tables present detailed Budget statements for the Department. Each Statement is followed by an explanation of major variations where applicable.

Table 2.5: Statement of Comprehensive Income

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Revenue and other income						
Appropriation revenue - operating	1 616 545	1 677 885	1 720 642	1 659 041	1 651 155	1 697 795
Appropriation revenue - capital	73 917	60 758	76 571	222 395	103 535	39 780
Appropriation revenue - rollover	1 421	1 421	....	....	....	....
Grants	20 396	22 881	20 044	23 355	15 054	1 885
Sales of goods and services	51 544	48 492	49 212	48 492	48 492	48 492
Interest	139	1 384	1 412	1 440	1 469	1 498
Other revenue	23 646	24 847	25 302	24 899	24 707	24 728
Total revenue	1 787 608	1 837 668	1 893 183	1 979 622	1 844 412	1 814 178
Net gain/(loss) on non-financial assets	243	243	243	243	243	243
Total income	1 787 851	1 837 911	1 893 426	1 979 865	1 844 655	1 814 421
Expenses						
Employee benefits	1 266 774	1 282 007	1 289 590	1 291 420	1 289 839	1 329 625
Depreciation and amortisation	64 510	93 420	65 112	65 126	65 137	65 148
Supplies and consumables	358 248	438 228	420 524	399 584	388 483	389 810
Grants and subsidies	70 881	26 022	31 986	28 846	22 160	21 994
Borrowing costs	39	230	203	187	178	172
Other expenses	14 792	30 237	23 554	28 857	29 434	30 019
Total expenses	1 775 244	1 870 144	1 830 969	1 814 020	1 795 231	1 836 768
Net result	12 607	(32 233)	62 457	165 845	49 424	(22 347)
Other comprehensive income						
Changes in physical asset revaluation reserve	43 954	43 954	43 954	43 954	43 954	43 954
Other movements taken directly to equity	....	481	....	....	....	....
Total other comprehensive income	43 954	44 435	43 954	43 954	43 954	43 954
Comprehensive result	56 561	12 202	106 411	209 799	93 378	21 607

Explanation of Major Variations

The increase in Appropriation revenue - operating in the 2025-26 Estimated Outcome primarily reflects estimated additional appropriation for costs associated with Out of Home Care, the Educational Adjustments Disability Funding Model, property ownership and management, workers' compensation and the Advice and Referral Line. The variation from the 2025-26 Estimated Outcome primarily reflects the profile of 2026-27 Key Deliverables and Operational Efficiencies. The increase in 2026-27 also reflects provision for the 27th pay in that year.

The variation in Grants primarily reflects the funding profile of National Partnership Agreements, including for the Building Early Education Fund and Preschool Reform Agreement.

The increase in Employee benefits in the 2025-26 Estimated Outcome primarily reflects additional salary and related costs associated with the Ashley Youth Detention Centre, the Advice and Referral Line, and the Educational Adjustments Disability Funding Model. The variation over the Forward Estimates reflects Operational Efficiencies and the profile of 2026-27 Key Deliverable - Child Safety Workforce Incentives as well as additional funding for the Advice and Referral Line and the Ashley Youth Detention Centre.

The increase in Depreciation and amortisation in the 2025-26 Estimated Outcome reflects revised depreciation estimates in line with actuals as at 30 June 2025.

The increase in Supplies and consumables in the 2025-26 Estimated Outcome reflects additional expenditure for Out of Home Care and a reclassification of expenses from Grants and subsidies to better reflect the nature of payments to Out of Home Care providers and to align with financial statement reporting. The decrease in Supplies and consumables from 2026-27 reflects the profile of payments to Out of Home Care providers and expenses associated with the implementation of a new model for Out of Home Care service delivery.

The decrease in Grants and subsidies from the 2025-26 Budget reflects the reclassification of expenditure to Supplies and consumables, together with the expenditure profile associated with the Building Early Education Fund and the 2025-26 Key Deliverable - Huonville Child and Family Learning Centre Outreach Service.

The increase in Other expenses in the 2025-26 Estimated Outcome reflects higher workers' compensation costs and the reclassification of existing budgeted expenditure from Supplies and consumables in line with actuals as at 30 June 2025.

The increase in Other movements taken directly to equity in the 2025-26 Estimated Outcome reflects the proceeds from asset sales undertaken during 2025-26.

Table 2.6: Statement of Comprehensive Income - Administered

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered revenue and other income						
Appropriation revenue - operating	607 244	613 671	640 854	666 607	693 015	719 500
Grants	151	151	61	61	....	....
Sales of goods and services	468	468	480	492	504	517
Total administered revenue	607 863	614 290	641 395	667 160	693 519	720 017
Total administered income	607 863	614 290	641 395	667 160	693 519	720 017
Administered expenses						
Grants and subsidies	607 395	613 822	640 915	666 668	693 015	719 500
Transfers to the Public Account	468	468	480	492	504	517
Total administered expenses	607 863	614 290	641 395	667 160	693 519	720 017
Administered net result	....	....	....	....	....	....
Administered comprehensive result	....	....	....	....	....	....

Explanation of Major Variations

The increase in Appropriation revenue - operating reflects additional funding for grants to non-government schools, including Australian Government funded grants and State funded general education grants under the Better and Fairer Schools Agreement. The estimates reflect increased enrolments above projections, updates to indexation rates and changes to specific loadings related to cohorts of students, primarily with a disability.

The variation in Grants reflects the funding profile of Australian Government National Partnership Payments provided for Consent and Respectful Relationships initiatives for non-government schools.

The variation in Grants and subsidies reflects the payment of State and Australian Government grants to the non-government school sector in accordance with relevant legislative and policy arrangements.

Table 2.7: Administered Revenue

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Revenue Collected on Behalf of the Public Account						
Other Sales of Services	468	468	480	492	504	517
	468	468	480	492	504	517
Revenue from Appropriation						
Annual Appropriation	607 244	613 671	640 854	666 607	693 015	719 500
	607 244	613 671	640 854	666 607	693 015	719 500
Agency Revenue						
Commonwealth Recurrent Grants	151	151	61	61	....	....
	151	151	61	61	....	....
Total Administered Revenue	607 863	614 290	641 395	667 160	693 519	720 017

Table 2.8: Administered Expenses

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Grants and Subsidies						
Non-government schools: Australian Government funded grants	494 381	499 562	521 945	542 677	563 859	585 307
Non-government schools: State funded capital assistance	1 573	1 573	1 173	1 173	1 173	1 173
Non-government schools: State funded general education grants	111 441	112 687	117 797	122 818	127 983	133 020
	607 395	613 822	640 915	666 668	693 015	719 500
Transfers to the Public Account	468	468	480	492	504	517
Total Administered Expenses	607 863	614 290	641 395	667 160	693 519	720 017

Table 2.9: Statement of Financial Position as at 30 June

	2026 Budget	2026 Estimated Outcome	2027 Budget	2028 Forward Estimate	2029 Forward Estimate	2030 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	94 925	93 125	92 069	89 801	87 464	85 056
Receivables	17 132	10 830	10 185	9 541	8 897	8 254
Other financial assets	5 603	2 951	3 010	3 129	3 310	3 553
	117 660	106 906	105 264	102 471	99 671	96 863
Non-financial assets						
Inventories	3 323	2 993	3 053	3 174	3 357	3 604
Assets held for sale	1 803	1 449	1 449	1 449	1 449	1 014
Property, plant and equipment	2 378 097	2 312 144	2 373 811	2 587 277	2 687 768	2 719 332
Right-of-use assets	6 898	2 957	2 971	2 981	2 987	2 991
Infrastructure	192 308	174 493	180 039	185 596	187 755	187 509
Heritage and cultural assets	73 749	71 889	73 749	75 609	77 469	79 329
Intangibles	8 891	9 177	8 018	6 859	5 700	4 541
Other assets	4 638	6 862	6 898	6 934	6 970	7 006
	2 669 707	2 581 964	2 649 988	2 869 879	2 973 455	3 005 326
Total assets	2 787 367	2 688 870	2 755 252	2 972 350	3 073 126	3 102 189
Liabilities						
Payables	17 470	16 671	16 448	16 225	16 002	15 779
Lease liabilities	8 926	3 540	3 130	2 883	2 735	2 645
Employee benefits	256 518	257 211	217 821	225 596	233 371	241 146
Other liabilities	7 245	14 188	14 182	14 176	14 170	14 164
Total liabilities	290 159	291 610	251 581	258 880	266 278	273 734
Net assets (liabilities)	2 497 208	2 397 260	2 503 671	2 713 470	2 806 848	2 828 455
Equity						
Reserves	1 343 825	1 393 610	1 437 564	1 481 518	1 525 472	1 569 426
Accumulated funds	1 153 383	1 003 650	1 066 107	1 231 952	1 281 376	1 259 029
Total equity	2 497 208	2 397 260	2 503 671	2 713 470	2 806 848	2 828 455

Explanation of Major Variations

The 2026 Estimated Outcome reflects revised estimates as at 30 June 2025, with material updates to Receivables, Other financial assets, Right-of-use assets, Infrastructure, Other assets, Lease liabilities and Other liabilities.

The variation in Property, plant and equipment reflects the profile of the Department's Capital Investment Program.

The decrease in Employee benefits in 2027 reflects the impact of the 27th pay and the reduction in the associated liability accrued over prior years.

Table 2.10: Statement of Cash Flows

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Cash flows from operating activities						
Cash inflows						
Appropriation receipts - operating	1 616 545	1 677 885	1 720 642	1 659 041	1 651 155	1 697 795
Appropriation receipts - capital	73 917	60 758	76 571	222 395	103 535	39 780
Appropriation receipts - rollover	1 421	1 421	....	....	....	....
Grants	20 396	22 881	20 044	23 355	15 054	1 885
Sales of goods and services	50 275	47 223	47 943	47 223	47 223	47 223
GST receipts	60 319	60 319	60 319	60 319	60 319	60 319
Interest received	139	1 384	1 412	1 440	1 469	1 498
Other cash receipts	22 646	23 847	24 302	23 899	23 707	23 728
Total cash inflows	1 845 658	1 895 718	1 951 233	2 037 672	1 902 462	1 872 228
Cash outflows						
Employee benefits	(1 097 711)	(1 110 395)	(1 161 415)	(1 125 824)	(1 130 503)	(1 166 330)
Superannuation	(158 370)	(160 919)	(164 647)	(154 903)	(148 643)	(152 602)
Borrowing costs	(39)	(230)	(203)	(187)	(178)	(172)
GST payments	(60 913)	(60 913)	(60 913)	(60 913)	(60 913)	(60 913)
Grants and subsidies	(70 881)	(26 022)	(31 986)	(28 846)	(22 160)	(21 994)
Supplies and consumables	(368 669)	(448 159)	(431 433)	(410 388)	(399 244)	(400 575)
Other cash payments	(14 801)	(30 246)	(23 563)	(28 866)	(29 443)	(30 028)
Total cash outflows	(1 771 384)	(1 836 884)	(1 874 160)	(1 809 927)	(1 791 084)	(1 832 614)
Net cash from (used by) operating activities	74 274	58 834	77 073	227 745	111 378	39 614
Cash flows from investing activities						
Payments for acquisition of non-financial assets	(73 922)	(60 763)	(77 385)	(229 209)	(112 849)	(41 094)
Equity injections and cash flows from restructuring	....	481	....	....	....	....
Net receipts/(payments) for investments	....	....	(59)	(119)	(181)	(243)
Net cash from (used by) investing activities	(73 922)	(60 282)	(77 444)	(229 328)	(113 030)	(41 337)

Table 2.10: Statement of Cash Flows (continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from financing activities						
Net borrowings	(685)	(685)	(685)	(685)	(685)	(685)
Net cash from (used by) financing activities	(685)	(685)	(685)	(685)	(685)	(685)
Net increase (decrease) in cash and cash equivalents held	(333)	(2 133)	(1 056)	(2 268)	(2 337)	(2 408)
Cash and deposits at the beginning of the reporting period	95 258	95 258	93 125	92 069	89 801	87 464
Cash and deposits at the end of the reporting period	94 925	93 125	92 069	89 801	87 464	85 056

Explanation of Major Variations

The variation in Payments for acquisition of non-financial assets reflects the timing of investment delivered through the Department's Capital Investment Program.

The increase in Equity injections and cash flows from restructuring in the 2025-26 Estimated Outcome reflects the proceeds from asset sales undertaken during 2025-26.

Table 2.11: Statement of Cash Flows - Administered

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Appropriation receipts - operating	607 244	613 671	640 854	666 607	693 015	719 500
Grants	151	151	61	61	....	....
Sales of goods and services	468	468	480	492	504	517
Total cash inflows	607 863	614 290	641 395	667 160	693 519	720 017
Cash outflows						
Grants and subsidies	(607 395)	(613 822)	(640 915)	(666 668)	(693 015)	(719 500)
Transfers to the Public Account	(468)	(468)	(480)	(492)	(504)	(517)
Total cash outflows	(607 863)	(614 290)	(641 395)	(667 160)	(693 519)	(720 017)
Net increase (decrease) in cash and cash equivalents held	....	....	....	....	....	....
Cash and deposits at the beginning of the reporting period	....	....	....	....	....	....
Cash and deposits at the end of the reporting period	....	....	....	....	....	....

3 ENVIRONMENT PROTECTION AUTHORITY

AGENCY OUTLINE

The Environment Protection Authority is Tasmania's independent environmental assessment and regulatory body.

The purpose of the EPA is to assess and regulate developments and activities that may impact on environmental quality and to promote best practice and sustainable environmental management. Its goals are clean air, clean water, clean land, acceptable noise levels and sustainable use of resources.

The Minister for Environment, The Hon Madeleine Ogilvie MP, has responsibility for the *Environmental Management and Pollution Control Act 1994* and the *Marine-related Incidents (MARPOL Implementation) Act 2020*, under which the EPA operates. The EPA is an integral part of Tasmania's Resource Management and Planning System.

The assessment work of the EPA is overseen by a Board. The Board's key function is to undertake environmental assessments, supported by specialist staff, to make well informed decisions.

The EPA delivers regulatory functions and is led by the Chief Executive Officer, who also holds the statutory position of Director. The EPA ensures that major industrial, municipal and community activities employ best practice environmental management by monitoring performance against environmental conditions set by the Board and facilitating compliance and enforcement where required.

The EPA also promotes and facilitates the adoption of sustainability and best practice environmental management, to provide the community with information about the quality of the environment and to improve ambient environmental quality, including the remediation of historical environmental damage.

This chapter provides the EPA's financial information for 2026-27 and over the Forward Estimates (2027-28 to 2029-30). Further information on the Authority can be found on its website (www.epa.tas.gov.au).

KEY DELIVERABLES

The ongoing key deliverables being undertaken by the Authority include:

- EPA Information Management Systems Upgrade, which will upgrade the regulatory information management systems, including National Environment Licensing Management System and the EPA regulatory information system, and associated business processes; and
- Tasmanian Air Quality Monitoring Network Refurbishment and Upgrade, which will replace, maintain and augment the existing air quality monitoring network.

Funding for these deliverables is provided through the Digital Transformation Priority Expenditure Program within Finance-General.

OUTPUT GROUPS

Outputs of the EPA are provided under the following Output Group:

- Output Group 1 - Environment Protection Authority.

Output Group 1: Environment Protection Authority

1.1 Environmental Regulation

This Output undertakes activities to ensure development proposals meet appropriate guidelines and standards, regulate environmental impacts of large industrial and municipal activities through a risk-based approach and monitor environmental performance. Where required, this Output also undertakes emergency management response activities in accordance with relevant legislation.

1.2 Environmental Assessment

This Output is responsible for assessing the potential environmental impacts of certain activities under the Environmental Management and Pollution Control Act. The environmental impact assessment process focuses on minimising environmental harm, nuisance and pollution relating to noise, air quality, water quality and natural values. The assessment process includes the preparation of environmental impact statements by proponents and provides the opportunity for public representations on development proposals.

1.3 Finfish Regulation

This Output implements the policy and regulatory framework for the identification and assessment of risks to the receiving environment from marine and freshwater finfish farming activity and applies regulatory responses that protect and enhance environmental values.

Output Group Financial Information

Tables 3.1 and 3.2 provide the Revenue from Appropriation and Total Expenses by Portfolio and Output. This is followed by an explanation where there are major variations in revenue and/or expense estimates of an Output Group.

Table 3.1: Revenue from Appropriation by Portfolio and Output

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Minister for Environment						
Output Group 1 - Environment Protection Authority						
1.1 Environmental Regulation	12 165	13 168	12 948	12 803	13 383	13 867
1.2 Environmental Assessment	4 779	4 779	4 739	4 711	4 646	4 587
	16 944	17 947	17 687	17 514	18 029	18 454
Environment Protection Authority						
Total Operating Services	16 944	17 947	17 687	17 514	18 029	18 454
	16 944	17 947	17 687	17 514	18 029	18 454
Total Revenue from Appropriation	16 944	17 947	17 687	17 514	18 029	18 454
Controlled Revenue from Appropriation	16 944	17 947	17 687	17 514	18 029	18 454
	16 944	17 947	17 687	17 514	18 029	18 454

Table 3.2: Total Expenses by Portfolio and Output

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Minister for Environment						
Output Group 1 - Environment Protection Authority						
1.1 Environmental Regulation	13 449	14 425	13 788	13 922	14 430	14 837
1.2 Environmental Assessment	5 079	5 364	5 160	5 296	4 796	4 587
1.3 Finfish Regulation	2 993	3 199	3 284	3 399	3 486	3 576
	21 521	22 988	22 232	22 617	22 712	23 000
TOTAL	21 521	22 988	22 232	22 617	22 712	23 000

Explanation of Major Variations

Output Group 1: Environment Protection Authority

Output 1.1: Environmental Regulation

The increase in the 2025-26 Estimated Outcome for appropriation revenue and expenses primarily reflects estimated additional expenditure for emergency management incident responses and human health risk assessments.

Output 1.2: Environmental Assessment

The increase in expenses in the 2025-26 Estimated Outcome, and in 2026-27 and 2027-28, reflects costs associated with assessing renewable energy projects funded by the Department of State Growth through the Renewable Energy Approval Pathway initiative.

Output 1.3: Finfish Regulation

The increase in expenses from the 2025-26 Budget reflects increased costs associated with salmon regulation, including regulatory response.

DETAILED BUDGET STATEMENTS

The following Tables present detailed Budget statements for the Authority. Each Statement is followed by an explanation of major variations where applicable.

Table 3.3: Statement of Comprehensive Income

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income						
Appropriation revenue - operating	16 944	17 947	17 687	17 514	18 029	18 454
Grants	1 875	4 095	6 890	5 635	3 937	3 677
Sales of goods and services	10	10	....	....	....	....
Fees and fines	3 727	633	644	656	668	684
Interest	430	430	420	410	400	390
Other revenue	....	....	10	10	10	10
Total revenue	22 986	23 115	25 651	24 225	23 044	23 215
Total income	22 986	23 115	25 651	24 225	23 044	23 215
Expenses						
Employee benefits	14 844	15 510	15 818	16 254	16 566	17 070
Depreciation and amortisation	92	90	93	115	90	90
Supplies and consumables	6 413	7 216	6 145	6 067	5 869	5 648
Grants and subsidies	16	16	16	16	16	16
Other expenses	156	156	160	165	171	176
Total expenses	21 521	22 988	22 232	22 617	22 712	23 000
Net result	1 465	127	3 419	1 608	332	215
Comprehensive result	1 465	127	3 419	1 608	332	215

Explanation of Major Variations

The increase in Grants and associated decrease in Fees and fines in the 2025-26 Estimated Outcome primarily reflects a reclassification of Salmon Levy revenue, collected by the Department of Natural Resources and Environment Tasmania, from Fees and fines to grant income. In 2025-26, the Salmon Levy is estimated to contribute \$3 million to salmon regulation activity.

The variation in Grants from the 2025-26 Estimated Outcome also reflects funding from the Department of State Growth for the Renewable Energy Approval Pathway initiative, and from Finance-General for the 2025-26 Key Deliverable - EPA Information Management Systems Upgrade, which is funded through the Digital Transformation Priority Expenditure Program and is due to be completed in 2027-28.

The increase in Employee benefits from the 2025-26 Budget reflects estimated additional salary and associated superannuation expenditure arising from additional salmon regulation activity and assessments undertaken for the Renewable Energy Approval Pathway initiative.

The increase in Depreciation and amortisation in 2027-28 reflects a minor adjustment required to reconcile the residual value of intangible assets.

The increase in Supplies and consumables in the 2025-26 Estimated Outcome reflects estimated additional appropriation expenditure for emergency management incident responses and human health risk assessments.

Table 3.4: Statement of Comprehensive Income - Administered

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Forward Estimate	2028-29 Forward Estimate	2029-30 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered revenue and other income						
Fees and fines	4 972	4 972	5 088	5 206	5 327	5 452
Total administered revenue	4 972	4 972	5 088	5 206	5 327	5 452
Total administered income	4 972	4 972	5 088	5 206	5 327	5 452
Administered expenses						
Transfers to the Public Account	4 972	4 972	5 088	5 206	5 327	5 452
Total administered expenses	4 972	4 972	5 088	5 206	5 327	5 452
Administered net result	....	....	....	....	....	....
Administered comprehensive result	....	....	....	....	....	....

Table 3.5: Administered Revenue

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue Collected on Behalf of the Public Account						
Environment Fees	4 972	4 972	5 088	5 206	5 327	5 452
	4 972	4 972	5 088	5 206	5 327	5 452
Total Administered Revenue	4 972	4 972	5 088	5 206	5 327	5 452

Table 3.6: Administered Expenses

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transfers to the Public Account	4 972	4 972	5 088	5 206	5 327	5 452
	4 972	4 972	5 088	5 206	5 327	5 452
Total Administered Expenses	4 972	4 972	5 088	5 206	5 327	5 452

Table 3.7: Statement of Financial Position as at 30 June

	2026	2026	2027	2028	2029	2030
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	16 263	16 307	16 044	15 771	15 489	15 207
Receivables	8 218	5 762	6 006	6 333	6 744	7 240
Other financial assets	78	47	47	47	47	47
	24 559	22 116	22 097	22 151	22 280	22 494
Non-financial assets						
Property, plant and equipment	1 695	2 102	2 112	2 122	2 132	2 142
Infrastructure	1 550	210	3 100	4 650	4 850	4 850
Other assets	110	108	108	108	108	108
	3 355	2 420	5 320	6 880	7 090	7 100
Total assets	27 914	24 536	27 417	29 031	29 370	29 594
Liabilities						
Payables	786	129	133	139	146	155
Provisions	7 962	5 507	5 507	5 507	5 507	5 507
Employee benefits	3 814	4 109	3 567	3 567	3 567	3 567
Other liabilities	3 478	3 659	3 659	3 659	3 659	3 659
Total liabilities	16 040	13 404	12 866	12 872	12 879	12 888
Net assets (liabilities)	11 874	11 132	14 551	16 159	16 491	16 706
Equity						
Reserves	4	4	4	4	4	4
Accumulated funds	1 653	911	4 330	5 938	6 270	6 485
Other equity	10 217	10 217	10 217	10 217	10 217	10 217
Total equity	11 874	11 132	14 551	16 159	16 491	16 706

Explanation of Major Variations

The decrease in Receivables, Other financial assets, Payables and Provisions in the 2026 Estimated Outcome reflects revised estimates as at 30 June 2025.

The increase in Property, plant and equipment in the 2026 Estimated Outcome primarily reflects the acquisition of marine oil spill equipment from the Australian Government.

The variation in Infrastructure in the 2026 Estimated Outcome and the 2027 Budget reflects the profile of the 2025-26 Key Deliverables - EPA Information Management Systems Upgrade and the Tasmanian Air Quality Monitoring Network Refurbishment and Upgrade initiatives funded through the Digital Transformation Priority Expenditure Program within Finance-General.

The decrease in Employee benefits in 2027 recognises the payment of the 27th pay in 2026-27 and the reduction in the associated liability accrued over prior years.

Table 3.8: Statement of Financial Position as at 30 June - Administered

	2026 Budget	2026 Estimated Outcome	2027 Budget	2028 Forward Estimate	2029 Forward Estimate	2030 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	55	5	5	5	5	5
Receivables	2 430	2 596	2 596	2 596	2 596	2 596
	2 485	2 601	2 601	2 601	2 601	2 601
Total assets	2 485	2 601	2 601	2 601	2 601	2 601
Liabilities						
Payables	35	1	1	1	1	1
Other liabilities	2 450	2 600	2 600	2 600	2 600	2 600
Total liabilities	2 485	2 601	2 601	2 601	2 601	2 601
Net assets (liabilities)	....	....	....	....	....	....
Total equity	....	....	....	....	....	....

Table 3.9: Statement of Cash Flows

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Appropriation receipts - operating	16 944	17 947	17 687	17 514	18 029	18 454
Grants	1 875	4 095	6 890	5 635	3 937	3 677
Sales of goods and services	10	10	....	....	....	....
Fees and fines	3 727	633	644	656	668	684
GST receipts	724	724	724	724	724	724
Interest received	430	430	420	410	400	390
Other cash receipts	....	....	10	10	10	10
Total cash inflows	23 710	23 839	26 375	24 949	23 768	23 939
Cash outflows						
Employee benefits	(12 859)	(13 447)	(14 299)	(14 194)	(14 551)	(15 064)
Superannuation	(1 985)	(2 063)	(2 061)	(2 060)	(2 015)	(2 006)
GST payments	(724)	(724)	(724)	(724)	(724)	(724)
Grants and subsidies	(16)	(16)	(16)	(16)	(16)	(16)
Supplies and consumables	(6 573)	(7 376)	(6 388)	(6 413)	(6 273)	(6 135)
Other cash payments	(156)	(156)	(160)	(165)	(171)	(176)
Total cash outflows	(22 313)	(23 782)	(23 648)	(23 572)	(23 750)	(24 121)
Net cash from (used by) operating activities	1 397	57	2 727	1 377	18	(182)
Cash flows from investing activities						
Payments for acquisition of non-financial assets	(1 650)	(310)	(2 990)	(1 650)	(300)	(100)
Net cash from (used by) investing activities	(1 650)	(310)	(2 990)	(1 650)	(300)	(100)
Net increase (decrease) in cash and cash equivalents held	(253)	(253)	(263)	(273)	(282)	(282)
Cash and deposits at the beginning of the reporting period	16 516	16 560	16 307	16 044	15 771	15 489
Cash and deposits at the end of the reporting period	16 263	16 307	16 044	15 771	15 489	15 207

Explanation of Major Variations

The variation in Payments for acquisition of non-financial assets reflects the profile of the 2025-26 Key Deliverables funded through the Digital Transformation Priority Expenditure Program within Finance-General.

Table 3.10: Statement of Cash Flows - Administered

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Fees and fines	4 972	4 972	5 088	5 206	5 327	5 452
Total cash inflows	4 972	4 972	5 088	5 206	5 327	5 452
Cash outflows						
Transfers to the Public Account	(4 972)	(4 972)	(5 088)	(5 206)	(5 327)	(5 452)
Total cash outflows	(4 972)	(4 972)	(5 088)	(5 206)	(5 327)	(5 452)
Net increase (decrease) in cash and cash equivalents held	....	....	....	....	....	....
Cash and deposits at the beginning of the reporting period	55	5	5	5	5	5
Cash and deposits at the end of the reporting period	55	5	5	5	5	5

4 FINANCE-GENERAL

AGENCY OUTLINE

Finance-General is administered by the Department of Treasury and Finance and is accountable to the Treasurer, The Hon Eric Abetz MP.

The major activities transacted through Finance-General include:

- the management of the Government's financial assets and liabilities;
- meeting the Government's pension and other superannuation commitments;
- administration of the Tasmanian Risk Management Fund;
- management of the Government's light vehicle fleet and property portfolio; and
- payments to government businesses and other government entities.

Certain provisions have been made in the Public Account to meet future liabilities of the Government, including a provision within the Tasmanian Risk Management Fund (Specific Purpose Account) for workers' compensation and other insurable risks in respect of inner Budget agencies. Information on the Government's superannuation liabilities and administration of the Tasmanian Risk Management Fund is provided in chapter 8 of Budget Paper No. 1.

This chapter provides Finance-General's financial information for 2026-27 and over the Forward Estimates (2027-28 to 2029-30).

OUTPUT GROUPS

Outputs of Finance-General are provided under the following Output Groups:

- Output Group 1 - Debt Servicing and Management;
- Output Group 2 - Employee Related Costs;
- Output Group 3 - Government Businesses;
- Output Group 4 - Miscellaneous;
- Output Group 91 - Grants and Subsidies; and
- Output Group 92 - Capital Investment Program.

Output Group Restructure

The 2026-27 Budget Papers present a revised Output structure for Finance-General, with the following update:

- Output 4.11 Productivity and Efficiency Measure has been removed, and replaced by, the allocation of Operational Efficiencies to agencies. Further information on Operational Efficiencies can be found in chapter 19 of Budget Paper No. 4.

Output Group 1: Debt Servicing and Management

1.1 Debt Servicing

This Output provides for the interest costs incurred in managing the State Government's debt portfolio.

1.2 Interest on Sundry Deposits

This Output provides for the payment of interest on balances held in certain Specific Purpose Accounts and Agency Trust Accounts.

Output Group 2: Employee Related Costs

2.1 Superannuation and Pensions

This Output meets the Government's share of superannuation and pension costs, actuarial, legal and other costs associated with the administration and management of defined benefit schemes.

The Superannuation and Pensions expense estimates include service costs in respect of unfunded superannuation benefits and nominal interest costs on defined benefit liabilities. The estimated value of the expense is based on the most recent actuarial assessment of the superannuation liability.

Further information in relation to the General Government Sector superannuation liability can be found in chapter 8 of Budget Paper No. 1.

Output Group 3: Government Businesses

3.1 Sustainable Timber Tasmania

This Output provides funding to Sustainable Timber Tasmania to maintain its firefighting capacity and assist with fighting wildfires.

3.2 State Fire Commission

This Output provides support to the State Fire Commission for excess firefighting costs, to support the Bushfire Mitigation Program and to meet the State Government's annual funding contribution to the State Fire Commission in accordance with section 101 of the *Fire Service Act 1979*. Further information in relation to the Commission can be found in chapter 17 of this Budget Paper.

3.4 Government Businesses

This Output manages the provision of certain grant and equity contributions from the General Government Sector to Public Non-Financial Corporations Sector entities (including Government Business Enterprises and State-owned Companies).

Contribution to the Tasmanian Racing Industry (Point of Consumption Tax)

The Point of Consumption tax commenced on 1 January 2020. A share of POC tax revenue is provided to Tasracing Pty Ltd to support racing in Tasmania through investment in stakes, infrastructure and animal welfare.

Electric Bus Trial

Funding is provided to Metro Tasmania Pty Ltd to undertake a Zero Emission (Battery Electric) Bus Trial, as part of the operational trials of zero emission buses and to meet the Government's target of net zero emissions by 2030.

Equity Contributions

Funding is provided to non-General Government Sector entities as equity contributions for infrastructure and other purposes. Details of these contributions are included in chapter 7 and chapter 8 of Budget Paper No. 1 and chapter 13 of this Budget Paper.

Intelligent Transport Systems Project

Funding is provided to support a range of system upgrades being undertaken by Metro Tasmania Pty Ltd.

Tasmanian Irrigation Pty Ltd

Funding is provided to Tasmanian Irrigation Pty Ltd to support the preparation and development of the Tranche 3 irrigation scheme business cases together with project development and delivery costs.

TasNetworks - North West Transmission Developments

Funding is provided to TasNetworks for the Government's anticipated equity contribution for North West Transmission Developments Stage 1. Drawdown of this equity will be staged as the project is constructed and will be linked to the financing arrangements in place with the Clean Energy Finance Corporation around access to concessional financing.

TasNetworks - Project Marinus - Relief for Existing Direct Connected Customers

Funding is provided to TasNetworks for the Government's policy to shield existing direct transmission connected customers from the transmission cost impacts of Marinus Link and the North West Transmission Developments (Project Marinus).

TT-Line Company Pty Ltd

Funding is provided to TT-Line Company Pty Ltd as an equity contribution to support the completion of infrastructure works and strengthen financial sustainability through debt reduction.

Output Group 4: Miscellaneous

4.2 Treasurer's Reserve

This Output provides a contingent appropriation for the Treasurer's Reserve which, in accordance with section 21 of the *Financial Management Act 2016*, the Treasurer may issue and apply from the Public Account to meet expenditure that could not, in the opinion of the Treasurer, reasonably be foreseen at the time of developing the Budget and which is necessary for efficient financial administration.

4.3 Miscellaneous

This Output provides funding for miscellaneous payments including expenditure related to the Office of the Tasmanian Economic Regulator recoveries, electricity concessions to embedded network customers, Government Business Structural Reviews and Banking Activities.

Fuel Excise Relief and Global Uncertainty Response

New funding has been allocated in 2026-27 for Tasmania's contribution under the Intergovernmental Agreement on Fuel Excise Relief. Through this Agreement, the Australian Government and the States and Territories have committed to contributing to a nationally coordinated Fuel Excise Relief Program to reduce cost-of-living pressures and support economic activity. Further response measures will be considered to support Tasmanians if required.

TasInsure

New funding has been allocated in 2026-27 and 2027-28 to support the next phase of work required to consider the market initiatives and establishment of TasInsure. This work will inform decisions on the final governance and legislative framework for TasInsure and the services and functions that TasInsure will deliver.

4.4 Payment to Australian Tax Office: GST Administration

Under the *Intergovernmental Agreement on Federal Financial Relations*, the states and territories compensate the Australian Taxation Office for the agreed costs incurred in administering the goods and services tax. The states and territories share the GST administration costs on a per capita basis. This Output reflects Tasmania's contribution to collection and compliance costs.

4.5 Tasmanian Risk Management Fund

This Output represents anticipated claim and administration costs for the Tasmanian Risk Management Fund. Claim expenditure estimates for the Fund reflect the most recent actuarial advice.

4.6 Fleet Management Services

All direct transactions associated with whole-of-government light vehicle fleet management activities are recorded in the Government Car Fleet Account within the Public Account.

Revenue in the Government Car Fleet Account is derived from the sale of vehicles, the proceeds of vehicle write-offs, miscellaneous revenue items, receipts from the Government's Fleet Manager for vehicle usage charges and registration payments.

Estimated expenses for this Output include motor vehicle registration expenses and estimated depreciation on motor vehicles.

4.7 Property Management Services

Property Management Services includes building depreciation, rental and other occupancy costs relating to major office accommodation.

The Department of Treasury and Finance works with agencies to ensure that all leases are reviewed leading up to their expiry to achieve the best use of office space and optimise whole-of-government outcomes in relation to more efficient and effective management of the Government's leased office accommodation. Strategic divestments of the State's property portfolio proposed by the Government are managed by Treasury on a case-by-case basis.

4.8 Infrastructure Investment Project Planning

The Infrastructure Investment Project Planning Output provides annual funding to support the early planning stages of major infrastructure projects including as part of the Structured Infrastructure Investment Review Process.

New investment for project planning has been provided in 2026-27 for the following project:

AI Accelerator Coordination

Funding is provided to the Department of Premier and Cabinet for the coordination of the AI Accelerator project, which is funded through the Digital Transformation Priority Expenditure Program.

Existing Initiatives

Continued funding is provided for the following existing initiatives:

- District Hospital Masterplan (Department of Health);
- Enhancing Tasmania's Emergency Response - Emergency Services Training Facility (Department of Police, Fire and Emergency Management);
- Forensic Science Services Tasmania (FSST) and Forensic Services Facility (Department of Police, Fire and Emergency Management);
- Hobart Central Business District Strategic Accommodation Plan (Department of Police, Fire and Emergency Management);
- Kingston Emergency Services Infrastructure Planning (Department of Police, Fire and Emergency Management);
- Launceston Reception Prison Replacement (Department of Justice);

- Smithton Emergency Services Hub (Department of Police, Fire and Emergency Management); and
- Specialist Training Facilities (Department of Police, Fire and Emergency Management).

4.9 Ex-Gratia Assistance

This Output provides for payments under section 55 of the Financial Management Act. If the Treasurer is satisfied that it is appropriate to do so because of special circumstances, the Treasurer may authorise an amount to be paid to a person even though the payment would not otherwise be authorised by law or be required to meet a legal liability.

4.12 Home Warranty Insurance Scheme

Funding is provided to support a Home Warranty Insurance Scheme, which requires the mandatory placement of home warranty insurance by building contractors for the protection of homeowners in the event that their residential builder dies, disappears or becomes insolvent.

Output Group 91: Grants and Subsidies

This Output Group reflects administered payments, grants and subsidies for which Finance-General is responsible. These payments are determined by Government policy settings and legislation and are made to support community services, industry programs and other public policy objectives. Finance-General manages the payments but does not control the associated resources for its own operations.

Financial information for this Output Group is provided in the Detailed Budget Statement section of this chapter.

Energy Retailer Concession

In accordance with the *Electricity Supply Industry Act 1995*, the Government entered into a Community Service Obligation Agreement with authorised electricity retailers to provide a range of concessions to eligible low-income households and pensioners, and those requiring specified life support equipment, to assist them in meeting the costs of electricity.

First Home Owner Grant

A First Home Owner Grant of \$10 000 is available to eligible applicants who purchase or build a new home in Tasmania in accordance with the *First Home Owner Grant Act 2000*. Funding is provided to increase the FHOG to \$20 000 from 1 July 2026 until 30 June 2027.

Local Government: Grants

Local Government: Grants include funding under the *Local Government (Financial Assistance) Act 1995* (Cth), whereby the Australian Government provides funds to the states and territories for distribution to local government. This untied funding consists of two components: general purpose (base grant) funding and identified local road (road grant) funding.

TasWater

Funding is provided to TasWater to relocate the Macquarie Point Wastewater Treatment Plant and realign the Hobart sewer main to support the delivery of the Macquarie Point Precinct Plan.

Management of Australian Government Funding

National Partnership Payments are time limited payments made to states and territories. These fall under five sectoral Federation Funding Agreements: health; education and skills; infrastructure; environment; and affordable housing, community services and other services. Funding received under NPPs is tied to supporting the delivery of projects, facilitating reforms within the State and/or recognising the State's delivery of national reforms. Finance-General administers the receipt and transfer of National Partnership Payments funding on behalf of agencies.

Natural Disaster Relief Scheme

A Tasmanian Natural Disaster Relief Scheme, administered by the Department of Premier and Cabinet, is funded within Finance-General. This Scheme provides for payments to local government authorities for the eligible costs of restoring or replacing essential public assets, which have been damaged as a direct result of a disaster, to a pre-disaster standard. Disasters for which relief is available are determined at the national level and include one-off, or a combination of, the following natural hazards: bushfire; earthquake; flood; storm; cyclone; storm surge; landslide; tsunami; meteorite strike or tornado.

Other Grants and Subsidies

Other Grants and Subsidies include funding for minor expenses relating to the Rosetta and Berriedale landslip accounts.

Payments under Local Government (Rates and Charges Remissions) Act 1991

In accordance with the provisions of the *Local Government (Rates and Charges Remissions) Act 1991*, the pensioner rates remission scheme provides a concession of 30 per cent off council rates and charges, up to a defined maximum annual amount for eligible pensioners. The maximum concession is indexed annually to ensure that rate relief increases in line with inflation.

Payroll Tax Assistance

The Payroll Tax Rebate Scheme provides payroll tax relief to businesses operating in Tasmania that employ apprentices, trainees and youth employees. The Scheme provided a payroll tax rebate for two years from the date that new apprentices and trainees were employed and one year from the date that new youth employees were employed until 30 June 2025. The Government has committed to extend the Payroll Tax Rebate Scheme from 1 July 2025 to 30 June 2026 for apprentices.

Renewable Energy Dividend

In October 2023, the Government approved a Renewable Energy Dividend framework based on Hydro Tasmania's dividends. Under the framework, a RED will be paid to eligible Tasmanian households each year that Hydro Tasmania returns dividends in excess of \$90 million, indexed by the Consumer Price Index.

TT-Line Pensioner Concession Subsidy

The Government provides a subsidy to TT-Line Company Pty Ltd for the additional cost of providing concession arrangements to pensioners following an extension by the Australian Government, from 1 April 1993, of eligibility for the Pensioner Concession Card.

Water and Sewerage Concessions and Subsidies

Under the *Water and Sewerage Industry (Community Service Obligation) Act 2009*, concessions are made available to eligible low-income households and pensioners to assist them in meeting the cost of services provided by the Tasmanian Water and Sewerage Corporation Pty Ltd. Payments are made to TasWater to compensate for it passing the benefit onto eligible concession card holders as lower service charges. The concession is indexed annually to ensure that it increases in line with inflation.

Output Group 92: Capital Investment Program

This Output Group supports Finance-General's Capital Investment Program. Financial information for the Output Group is provided in Table 4.3 in the Output Group Financial Information section of this chapter. More information on the Capital Investment Program is provided in chapter 7 of Budget Paper No. 1.

Digital Transformation Priority Expenditure Program

The Digital Transformation Priority Expenditure Program was established in the 2017-18 Budget and provides an annual funding allocation for ICT initiatives aimed at enhancing the Government's digital capability. The Program supports the modernisation of systems and processes to improve service delivery, strengthen cyber security and increase efficiency across government.

In 2026-27, the Digital Transformation Priority Expenditure Program provides funding for the following new projects:

AI Accelerator

Funding is provided to support agencies to identify, test and scale AI use cases that improve the efficiency and productivity of the Tasmanian State Service, while reducing regulatory and administrative burden. This project will be managed through the Department of Premier and Cabinet.

Electronic Survey Data Lodgement

This initiative will replace the current paper-based lodgement of survey plans with a fully integrated digital solution, improving the efficiency and effectiveness of submissions to the Lands Title Office. This project will be managed through the Department of Natural Resources and Environment Tasmania.

Parliament Audio and Broadcasting System

Funding is provided to Legislature-General to replace ageing audio, video presentation and broadcasting systems with a modern, integrated solution, ensuring the reliability, scalability and continuity of service for chamber proceedings, committee hearings, Hansard recording and public broadcasts.

PlanBuild

PlanBuild Tasmania is a portal for property development information and application processes. Funding is provided to the Department of Justice to support the final stages of development and rollout across the state, including implementation within local councils.

Existing Initiatives

Continued funding is provided for the following existing Digital Transformation Priority Expenditure Program projects:

- Cyber Hubs (Department of Premier and Cabinet);
- Common Ticketing (Department of State Growth);
- Digital Transformation (Legislature-General);
- EPA Information Management Systems Upgrade (Environment Protection Authority);
- Gaming and Liquor Information System Replacement (Department of Treasury and Finance);
- Information Management - Storage and Access (Department for Education, Children and Young People);
- Leasing Management System (Department of Treasury and Finance);
- LiveScan and PhotoTrac Replacement (Department of Police, Fire and Emergency Management);
- Modernising Tasmania's Water Information Management System (Phase 1) (Department of Natural Resources and Environment Tasmania);
- Public Account Reporting and Management Information System (PARAMIS) (Department of Treasury and Finance);
- PINS - System and Business Uplift Project (Department of Police, Fire and Emergency Management);
- TASCAT Access to Justice Program (Department of Justice);
- Tasmanian Air Quality Monitoring Network Refurbishment and Upgrade (Environment Protection Authority); and
- Tasmania Police Electronic Rostering (Department of Police, Fire and Emergency Management).

Expansion of the House of Assembly to 35 Members - Office Accommodation Capital Upgrades

Funding is provided for additional offices to accommodate the expansion of the House of Assembly to 35 Members. The Department of Treasury and Finance managed the office fit-out project for the redevelopment of the Ground Floor of the Salamanca Building, to provide additional office accommodation on behalf of Parliament. The fit-out includes members offices, kitchen facilities and meeting spaces. Parliament commenced occupying the space in February 2026. Treasury's role will continue until the end of the defect liability period.

Output Group Financial Information

Tables 4.1 and 4.2 provide the Revenue from Appropriation and Total Expenses by Portfolio and Output. This is followed by an explanation where there are major variations in revenue and/or expense estimates of an Output Group.

Table 4.3 provides financial information for Output Group 92: Capital Investment Program.

Table 4.1: Revenue from Appropriation by Portfolio and Output

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Treasurer						
Output Group 1 - Debt Servicing and Management						
1.1 Debt Servicing	296 055	247 250	385 158	484 989	565 114	596 448
1.2 Interest on Sundry Deposits	35 117	32 344	44 904	50 672	55 388	60 323
	331 172	279 594	430 062	535 661	620 502	656 771
Output Group 2 - Employee Related Costs						
2.1 Superannuation and Pensions	350	350	350	350	350	350
	350	350	350	350	350	350
Output Group 3 - Government Businesses						
3.1 Sustainable Timber Tasmania	2 000	2 000	2 000	2 000	2 000	2 000
3.2 State Fire Commission	12 596	12 596	12 596	12 596	12 596	12 596
3.4 Government Businesses	453 470	303 145	369 242	312 165	407 962	152 676
	468 066	317 741	383 838	326 761	422 558	167 272
Output Group 4 - Miscellaneous						
4.2 Treasurer's Reserve	25 000	....	20 000	20 000	20 000	20 000
4.3 Miscellaneous	1 320	1 230	18 295	3 353	1 432	1 341
4.4 Payment to Australian Tax Office:						
GST Administration	14 385	14 885	13 987	9 282	9 361	9 361
4.5 Tasmanian Risk Management Fund	183 000	183 000	....	....	....	....
4.7 Property Management Services	9 063	9 496	9 068	8 781	9 150	9 182
4.8 Infrastructure Investment Project						
Planning	2 000	....	2 000	2 000	2 000	2 000
4.9 Ex-Gratia Assistance	100	100	100	100	100	100
4.12 Home Warranty Insurance Scheme	900	....	950	....	....	....
	235 768	208 711	64 400	43 516	42 043	41 984
Grants and Subsidies	175 385	173 944	371 942	213 909	192 891	198 547
Capital Investment Program	28 403	13 263	40 640	14 600	5 000	5 000

Table 4.1: Revenue from Appropriation by Portfolio and Output
(continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Finance-General						
Total Operating Services	1 210 741	980 340	1 250 592	1 120 197	1 278 344	1 064 924
Total Capital Services	28 403	13 263	40 640	14 600	5 000	5 000
	1 239 144	993 603	1 291 232	1 134 797	1 283 344	1 069 924
Reserved by Law						
Payments to Municipalities under the <i>Local Government (Rates and Charges Remissions) Act 1991</i>	21 724	21 901	22 622	23 144	23 539	23 895
Payments under the <i>Public Sector Superannuation Reform (Parliamentary Superannuation) Regulations 2016</i>	982	891	895	888	878	866
Superannuation Benefits Payable under the <i>Governor of Tasmania Act 1982</i>	12	....	....	....	....	....
Superannuation Benefits Payable under the <i>Judges' Contributory Pensions Act 1968</i>	1 981	2 114	2 129	2 132	2 120	2 092
Superannuation Benefits Payable under the <i>Public Sector Superannuation Reform Act 2016</i>	381 994	420 028	394 668	402 399	400 147	412 424
Superannuation Benefits Payable under the <i>Solicitor-General Act 1983</i>	293	22	22	22	22	21
	406 986	444 956	420 336	428 585	426 706	439 298
Appropriation Rollover	43 369	38 319	2 000	....	....	....
Total Revenue from Appropriation	1 689 499	1 476 878	1 713 568	1 563 382	1 710 050	1 509 222
Administered Revenue from Appropriation	1 689 499	1 476 878	1 713 568	1 563 382	1 710 050	1 509 222
	1 689 499	1 476 878	1 713 568	1 563 382	1 710 050	1 509 222

Table 4.2: Total Expenses by Portfolio and Output

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Treasurer						
Output Group 1 - Debt Servicing and Management						
1.1 Debt Servicing	315 221	294 367	385 320	480 262	550 602	585 750
1.2 Interest on Sundry Deposits	7 112	7 666	8 716	9 436	10 152	11 056
	322 333	302 033	394 036	489 698	560 754	596 806
Output Group 2 - Employee Related Costs						
2.1 Superannuation and Pensions	364 572	362 257	359 032	353 473	347 258	340 398
	364 572	362 257	359 032	353 473	347 258	340 398
Output Group 3 - Government Businesses						
3.1 Sustainable Timber Tasmania	2 000	2 000	2 000	2 000	2 000	2 000
3.2 State Fire Commission	12 596	12 596	12 596	12 596	12 596	12 596
3.4 Government Businesses	13 801	13 776	13 977	17 216	16 613	18 836
	28 397	28 372	28 573	31 812	31 209	33 432
Output Group 4 - Miscellaneous						
4.2 Treasurer's Reserve	25 000	....	20 000	20 000	20 000	20 000
4.3 Miscellaneous	1 658	1 568	18 295	3 353	1 432	1 341
4.4 Payment to Australian Tax Office:						
GST Administration	14 385	14 885	13 987	9 282	9 361	9 361
4.5 Tasmanian Risk Management Fund	191 946	244 137	254 417	277 454	304 066	327 012
4.6 Fleet Management Services	21 512	21 202	22 563	24 324	25 804	27 401
4.7 Property Management Services	82 829	87 555	83 109	80 147	78 851	77 888
4.8 Infrastructure Investment Project						
Planning	4 000	2 000	4 000	2 000	2 000	2 000
4.9 Ex-Gratia Assistance	100	100	100	100	100	100
4.12 Home Warranty Insurance Scheme	1 000	50	950	....	....	....
	342 430	371 497	417 421	416 660	441 614	465 103
Output Group 91 - Grants and Subsidies						
Energy Retailer Concession	53 431	53 724	56 290	57 810	59 255	60 736
First Home Owner Grant	14 060	13 860	18 730	8 030	5 150	5 390
Local Government: Grants	86 384	86 384	279 831	135 410	115 961	119 587
Management of Australian Government						
Funding	649 250	641 762	550 331	517 380	427 644	653 338
Natural Disaster Relief Scheme	10 619	9 008	3 157	627	627	627
Other Grants and Subsidies	34	34	34	34	34	34
Payments under <i>Local Government (Rates and Charges Remissions) Act 1991</i>	21 724	21 901	22 622	23 144	23 539	23 895
Payroll Tax Assistance	6 388	6 465	2 767	512	....	....

Table 4.2: Total Expenses by Portfolio and Output (continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Output Group 91 - Grants and Subsidies (continued)						
Renewable Energy Dividend	150	150	....	....	....	....
TT-Line Pensioner Concession Subsidy	342	342	342	342	342	342
Water and Sewerage Concessions and Subsidies	10 472	10 472	10 819	11 172	11 550	11 859
	852 854	844 102	944 923	754 461	644 102	875 808
TOTAL	1 910 586	1 908 261	2 143 985	2 046 104	2 024 937	2 311 547

Explanation of Major Variations

Output Group 1: Debt Servicing and Management

The variation in the Debt Servicing Output reflects changes in General Government Sector borrowings requirements together with the impact of forecast higher borrowing rates.

The increase in appropriation revenue for the Interest on Sundry Deposits Output from 2026-27 reflects higher estimated account balances and higher forecast investment earnings rates.

Output Group 2: Employee Related Costs

The variation in the Superannuation and Pensions Output expense reflects the latest actuarial advice of Superannuation expenditure in relation to the State's defined benefit obligations.

Output Group 3: Government Businesses

The variation in appropriation revenue for the Government Businesses Output primarily reflects the funding profile of estimated equity contributions provided through the General Government Sector. This includes the 2026-27 Key Deliverables for TasNetworks - North West Transmission Developments and TT-Line Support, together with the funding profiles for Macquarie Point Development Corporation and Tasmanian Irrigation Pty Ltd. Further information on equity investments can be found in chapter 7 and chapter 8 of Budget Paper No. 1 and chapter 13 of this Budget Paper.

The variation in the Government Businesses Output expense from 2027-28 reflects the profile of the 2026-27 Key Deliverable funding for TasNetworks - Project Marinus - Relief for Existing Direct Connected Customers program, together with support for Tasmanian Irrigation in developing Tranche 3 irrigation scheme business cases.

Output Group 4: Miscellaneous

The decrease in the Treasurer's Reserve Output in the 2025-26 Estimated Outcome reflects the estimated utilisation of the Treasurer's Reserve. As unforeseen expenditure is identified during the year, costs are recognised in the Outputs of relevant agencies, with a corresponding adjustment in this Output to reflect the utilisation of capacity from the Treasurer's Reserve. The decrease in 2026-27 reflects the Government's decision to reduce the contingent appropriation allocation for the Treasurer's Reserve.

The variation in the Miscellaneous Output reflects Tasmania's contribution under the Intergovernmental Agreement on Fuel Excise Relief in 2026-27, together with the profile of the 2026-27 Key Deliverable for TasInsure.

The variation in the Payment to Australian Tax Office: GST Administration Output from 2026-27 reflects Tasmania's contribution based on the Australian Government's forecasts of the GST Administration Budget and Tasmania's proportion of national population. The overall decrease from 2027-28 reflects the expiry of the 2023-27 GST Compliance Program.

The appropriation revenue for the Tasmanian Risk Management Fund Output in 2025-26 represents one-off funding to ensure the Fund maintains sufficient financial assets to meet outstanding claims liabilities.

The increase in the Tasmanian Risk Management Fund Output expense primarily reflects the latest actuarial advice regarding revised estimates of potential claims, particularly personal injury claims.

The increase in the Property Management Services Output in the 2025-26 Estimated Outcome reflects additional leases taken on during the year, together with the impact of a revision to the depreciation expense for right-of-use assets following an opening balance adjustment based on actuals as at 30 June 2025.

The decrease in the Infrastructure Investment Project Planning Output in the 2025-26 Estimated Outcome reflects lower-than-budgeted expenditure for several projects, including the District Hospital Masterplan, Launceston Reception Prison Replacement, and Specialist Training Facilities. This funding has been included as a rollover in 2026-27.

The decrease in the Home Warranty Insurance Scheme Output in the 2025-26 Estimated Outcome reflects lower-than-budgeted expenditure to support a Home Warranty Insurance Scheme. This funding has been re-allocated to 2026-27.

Output Group 91: Grants and Subsidies

The variation in appropriation revenue for Grants and Subsidies primarily reflects the funding profiles for both the Tasmanian Government's contribution to the Macquarie Point Wastewater Treatment Plant relocation and the 2026-27 Key Deliverable for TasWater - Hobart Sewer Main Realignment.

In addition, the increase in the 2026-27 Budget includes the timing of Grants to the State for Local Government received under the Local Government (Financial Assistance) Act (Cth), noting that an advance payment for the State's 2025-26 allocation was received in 2024-25.

Details on Grants and Subsidies expenditure can be found in Table 4.5 - Administered Expenses.

Output Group 92: Capital Investment Program

The decrease in appropriation revenue in the 2025-26 Estimated Outcome primarily reflects lower than budgeted expenditure for the Digital Transformation Priority Expenditure Program for several projects, including Common Ticketing, PINS - System and Business Uplift Project and the PARAMIS Project. This funding has been reprofiled over the 2026-27 Budget and Forward Estimates.

The decrease from 2027-28 primarily reflects the profile of funding for the Digital Transformation Priority Expenditure Program.

Reserved by Law

The variation in appropriation for Superannuation Benefits Payable under the *Public Sector Superannuation Reform Act 2016* reflects the latest actuarial advice for superannuation expenditure in relation to the State's defined benefit obligations.

Table 4.3: Capital Investment Program

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Forward Estimate	2028-29 Forward Estimate	2029-30 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Existing Projects						
<i>Treasurer</i>						
Digital Transformation Priority						
Expenditure Program	37 527	17 527	40 500	14 600	5 000	5 000
Expansion of the House of Assembly to 35 Members - Office Accommodation						
Capital Upgrades	5 043	4 903	140	....	....	....
Total CIP Allocations	42 570	22 430	40 640	14 600	5 000	5 000

DETAILED BUDGET STATEMENTS

The following Tables present detailed Budget statements for Finance-General. Each Statement is followed by an explanation of major variations where applicable.

Table 4.4: Statement of Comprehensive Income - Administered

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Administered revenue and other income						
Appropriation revenue - operating	1 617 727	1 425 296	1 670 928	1 548 782	1 705 050	1 504 222
Appropriation revenue - capital	28 403	13 263	40 640	14 600	5 000	5 000
Appropriation revenue - rollover	43 369	38 319	2 000	....	....	....
Grants	5 602 083	5 638 092	5 846 990	5 965 044	6 022 785	6 370 153
Taxation	1 752 276	1 807 378	1 943 992	2 059 745	2 154 404	2 252 333
Sales of goods and services	293 635	304 604	386 063	384 906	397 620	411 272
Interest	80 564	84 376	103 788	105 105	97 756	110 359
Dividend, tax and rate equivalent income	254 138	281 759	253 642	302 394	327 523	480 668
Other revenue	118 680	146 380	147 662	165 600	153 596	156 452
Total administered revenue	9 790 875	9 739 467	10 395 705	10 546 176	10 863 734	11 290 459
Net gain/(loss) on non-financial assets	7 384	4 697	6 483	5 621	4 640	6 389
Other gains/(losses) from other economic flows	128 999	(143 598)	(96 555)	(87 292)	(69 959)	(56 052)
Total administered income	9 927 258	9 600 566	10 305 633	10 464 505	10 798 415	11 240 796
Administered expenses						
Employee benefits	364 222	361 907	358 682	353 123	346 908	340 048
Depreciation and amortisation	59 526	61 464	61 657	61 145	61 626	62 596
Supplies and consumables	259 107	284 370	316 168	331 931	357 342	380 848
Grants and subsidies	881 512	872 735	973 621	786 401	675 441	909 373
Borrowing costs	346 219	327 785	418 857	513 504	583 620	618 682
Transfers to the Public Account	9 253 720	8 964 916	9 415 194	8 831 246	8 696 870	8 475 889
Other expenses	....	....	15 000	....	....	....
Total administered expenses	11 164 306	10 873 177	11 559 179	10 877 350	10 721 807	10 787 436
Administered net result	(1 237 048)	(1 272 611)	(1 253 546)	(412 845)	76 608	453 360

**Table 4.4: Statement of Comprehensive Income - Administered
(continued)**

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered other comprehensive income						
Net gain/(loss) on revaluation of equity investment	402 442	(186 461)	41 518	(21 201)	70 261	175 456
Other movements taken directly to equity	1 200	900	300	....	....	....
Remeasurements of net defined benefit liability	....	388 976	....	....	....	....
Total administered other comprehensive income	403 642	203 415	41 818	(21 201)	70 261	175 456
Administered comprehensive result	(833 406)	(1 069 196)	(1 211 728)	(434 046)	146 869	628 816

Explanation of Major Variations

The decrease in Appropriation revenue - operating in the 2025-26 Estimated Outcome primarily reflects the reallocation of funding for TasNetworks - North West Transmission Developments over the 2026-27 Budget and Forward Estimates, together with changes in General Government Sector borrowings requirements. The variation from 2026-27 primarily reflects the profile of debt servicing costs, the profile of equity contributions to government businesses, funding for the Tasmanian Government's contribution to the Macquarie Point Wastewater Treatment Plant relocation, and the profile of Local Government Grants.

The variation in Appropriation revenue - capital primarily reflects the profile of expenditure for the Digital Transformation Priority Expenditure Program.

The increase in Grants primarily reflects increases in GST Revenue, National Agreements, and variations in National Partnership Payments. Further information can be found in chapter 6 of Budget Paper No. 1.

The increase in Taxation primarily reflects increases in conveyance duty and payroll tax. Further information can be found in chapter 6 of Budget Paper No. 1.

The increase in Sales of goods and services primarily reflects the latest actuarial advice for contributions paid by participants to the Tasmanian Risk Management Fund.

The increase in Dividend, tax and rate equivalent income in the 2025-26 Estimated Outcome primarily reflects higher forecast returns from the Motor Accidents Insurance Board and Tasmanian Networks Pty Ltd. The variation from 2027-28 primarily reflects increased returns from Hydro Tasmania and Tasmanian Networks Pty Ltd, partially offset by the expected final Dividend for the Mersey Hospital Fund in 2027-28. Further information on Dividend, tax and rate equivalent income can be found in chapter 6 of Budget Paper No. 1.

The increase in Other revenue primarily reflects higher forecast returns for Superannuation contributions.

The variation in Net gain/(loss) on non-financial assets primarily reflects the timing of fleet vehicle replacements and projected gains on disposal of the whole-of-government light vehicle fleet.

The variation in Other gains/(losses) from other economic flows primarily reflects variations to the estimated value of tax assets and liabilities held by government businesses, together with the impact of the revaluation of the Tasmanian Risk Management Fund liability.

The variation in Employee benefits primarily reflects the latest actuarial advice on superannuation expenditure in relation to the State's defined benefit obligations.

The variation in Supplies and consumables primarily reflects the latest actuarial advice on Tasmanian Risk Management Fund claims expenditure.

The variation in Grants and subsidies primarily reflects the profile of Local Government Grants and the timing of grant payments associated with National Partnership Payments.

The variation in Borrowing costs reflects changes in General Government Sector borrowings requirements together with the impact of forecast higher borrowing rates.

The increase in Other expenses in 2026-27 reflects the State's contribution under the Intergovernmental Agreement on Fuel Excise Relief.

The variation in Net gain/(loss) on revaluation of equity investment reflects estimated variations in the value of net assets of government businesses, excluding equity contributions, between 1 July and 30 June each year.

The variation in Remeasurements of net defined benefit liability in the 2025-26 Estimated Outcome reflects the most recent actuarial assessment of the Government's superannuation liability.

Table 4.5: Administered Expenses

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Grants and Subsidies						
Energy Retailer Concession	53 431	53 724	56 290	57 810	59 255	60 736
First Home Owner Grant	14 060	13 860	18 730	8 030	5 150	5 390
Local Government: Grants	86 384	86 384	279 831	135 410	115 961	119 587
Management of Australian Government						
Funding	649 250	641 762	550 331	517 380	427 644	653 338
Natural Disaster Relief Scheme	10 619	9 008	3 157	627	627	627
Other Grants and Subsidies	34	34	34	34	34	34
Payments under <i>Local Government</i>						
(<i>Rates and Charges Remissions</i>) Act						
1991	21 724	21 901	22 622	23 144	23 539	23 895
Payroll Tax Assistance	6 388	6 465	2 767	512	....	....
Renewable Energy Dividend	150	150	....	....	....	....
TT-Line Pensioner Concession Subsidy	342	342	342	342	342	342
Water and Sewerage Concessions and						
Subsidies	10 472	10 472	10 819	11 172	11 550	11 859
	852 854	844 102	944 923	754 461	644 102	875 808
Transfers to the Public Account	9 253 720	8 964 916	9 415 194	8 831 246	8 696 870	8 475 889
Other Administered Expenses	1 057 732	1 064 159	1 199 062	1 291 643	1 380 835	1 435 739
Total Administered Expenses	11 164 306	10 873 177	11 559 179	10 877 350	10 721 807	10 787 436

Explanation of Major Variations

The increase in the Energy Retailer Concession reflects the indexation rate applied in the Budget and incorporates a modest customer growth factor in the Budget year.

The increase in the First Home Owner Grant in 2026-27 reflects the Government's commitment to increase the Grant from \$10 000 to \$20 000 for eligible transactions from 1 July 2026 to 30 June 2027. The decrease from 2027-28 reflects the reversion of the Grant to its base value.

The variation in Local Government: Grants reflects the funding profiles for the Tasmanian Government's contribution to the Macquarie Point Wastewater Treatment Plant relocation and the 2026-27 Key Deliverable for the TasWater - Hobart Sewer Main Realignment. In addition, the increase in 2026-27 reflects the expected timing of Grant payments under the Local Government (Financial Assistance) Act (Cth), noting that an advance payment for the State's 2025-26 allocation was made in 2024-25.

The variation in Management of Australian Government Funding reflects the timing and profile of grant payments associated with National Partnership Payments.

The decrease in the Natural Disaster Relief Scheme primarily reflects the timing of expenditure associated with the Severe Weather Event Tasmania (August-September 2024) and bushfires in December 2025.

The decrease in Payroll Tax Assistance in 2026-27 reflects updated modelling of the roll-off of employees following the expiry of the scheme for trainees and youth employees on 30 June 2025.

The decrease in the Renewable Energy Dividend from 2026-27 reflects forecast Hydro Tasmania dividends being insufficient to trigger the threshold.

Table 4.6: Statement of Financial Position as at 30 June - Administered

	2026	2026	2027	2028	2029	2030
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	1 065 839	1 227 595	1 362 878	1 379 666	1 240 804	1 465 080
Investments	600 470	600 470	600 000	600 000	600 000	600 000
Receivables	135 376	157 884	157 884	157 884	157 884	157 884
Contract assets	40	....	....	....	....	....
Equity investments	11 720 176	11 531 829	12 117 725	12 662 855	13 315 724	13 659 320
Other financial assets	1 078 773	1 039 503	1 009 688	993 344	983 675	976 509
	14 600 674	14 557 281	15 248 175	15 793 749	16 298 087	16 858 793
Non-financial assets						
Assets held for sale	2 048	1 161	1 161	1 161	1 161	1 161
Property, plant and equipment	201 489	188 247	199 981	204 493	201 466	207 636
Right-of-use assets	407 391	436 232	401 171	368 383	336 594	305 432
Infrastructure	46 138	17 527	58 027	72 627	77 627	82 627
Other assets	3 122	3 795	3 795	3 795	3 795	3 795
	660 188	646 962	664 135	650 459	620 643	600 651
Total assets	15 260 862	15 204 243	15 912 310	16 444 208	16 918 730	17 459 444
Liabilities						
Payables	132 104	170 774	170 766	165 849	151 145	140 269
Lease liabilities	493 885	522 715	495 083	470 066	444 240	417 397
Interest bearing liabilities	8 530 415	8 185 367	9 958 255	10 961 096	11 491 258	11 279 975
Contract liabilities	684 437	507 478	635 354	603 760	431 983	608 947
Superannuation	7 098 910	6 535 693	6 496 661	6 444 343	6 388 084	6 312 729
Other liabilities	682 191	861 845	947 548	1 024 497	1 090 554	1 149 845
Total liabilities	17 621 942	16 783 872	18 703 667	19 669 611	19 997 264	19 909 162
Net assets (liabilities)	(2 361 080)	(1 579 629)	(2 791 357)	(3 225 403)	(3 078 534)	(2 449 718)
Equity						
Reserves	45 496	45 496	45 496	45 496	45 496	45 496
Other reserves	612 303	695 223	736 741	715 540	785 801	961 257
Accumulated funds	(3 018 879)	(2 320 348)	(3 573 594)	(3 986 439)	(3 909 831)	(3 456 471)
Total equity	(2 361 080)	(1 579 629)	(2 791 357)	(3 225 403)	(3 078 534)	(2 449 718)

Explanation of Major Variations

The variation in Cash and deposits primarily reflects estimated Specific Purpose Account cash balances.

The variation in Equity investments reflects movements in net assets of Public Non-Financial Corporations and Public Financial Corporations sector entities. Further information on the PNFC and PFC sectors is provided in chapter 8 of Budget Paper No. 1.

The increase in Receivables in the 2026 Estimated Outcome primarily reflects an opening balance adjustment based on actuals as at 30 June 2025.

The variation in Other financial assets primarily reflects the estimated value of deferred tax assets and liabilities held by PNFC and PFC entities between 1 July and 30 June each year.

The variation in Property, plant and equipment primarily reflects the estimated value of the whole-of-government light vehicle fleet.

The increase in Right-of-use assets and Lease liabilities in the 2026 Estimated Outcome primarily reflects an opening balance adjustment based on actuals as at 30 June 2025 and new leases executed during 2025-26. The decrease from the 2027 Budget primarily reflects the recognition of these assets in accordance with AASB 16 *Leases*, together with the impact of depreciation on leased major office accommodation over the duration of lease agreements.

The variation in Infrastructure reflects estimated expenditure associated with the Digital Transformation Priority Expenditure Program.

The variation in Payables primarily reflects the impact of accrued debt servicing costs.

The variation in Interest bearing liabilities from the 2026 Estimated Outcome to 2029 reflects changes in borrowings to support the estimated General Government Sector cash deficit. The decrease in 2030 primarily reflects forecast General Government Sector peak Net Debt being achieved in 2028-29 with surplus cash being used to pay down debt.

The variation in Contract liabilities reflects contract liability balances based on the timing of cash flows within the Australian Government Funding Management Account in accordance with AASB 15 *Revenue from Contracts with Customers*.

The decrease in Superannuation primarily reflects the latest actuarial advice of the scheme's estimated financial position. Further information is included in chapter 8 of Budget Paper No. 1.

The increase in Other liabilities primarily reflects an increase in the Tasmanian Risk Management Fund liability based on the latest actuarial advice for potential claim estimates for the Tasmanian Risk Management Fund.

Table 4.7: Statement of Cash Flows - Administered

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Appropriation receipts - operating	1 617 727	1 425 296	1 670 928	1 548 782	1 705 050	1 504 222
Appropriation receipts - capital	28 403	13 263	40 640	14 600	5 000	5 000
Appropriation receipts - rollover	43 369	38 319	2 000	....	....	....
Grants	5 746 349	5 666 951	5 974 866	5 933 450	5 851 008	6 547 117
Taxation	1 749 072	1 805 831	1 942 938	2 058 914	2 155 005	2 252 364
Sales of goods and services	293 635	304 604	386 063	384 906	397 620	411 272
GST receipts	15 000	20 000	20 000	20 000	20 000	20 000
Interest received	80 354	84 261	103 356	104 790	97 569	110 137
Dividends received	235 147	254 857	270 155	305 462	328 967	487 177
Other cash receipts	118 680	146 380	147 662	165 600	153 596	156 452
Total cash inflows	9 927 736	9 759 762	10 558 608	10 536 504	10 713 815	11 493 741
Cash outflows						
Superannuation	(385 262)	(423 055)	(397 714)	(405 441)	(403 167)	(415 403)
Borrowing costs	(327 066)	(280 646)	(418 613)	(518 169)	(598 072)	(629 306)
GST payments	(15 000)	(20 000)	(20 000)	(20 000)	(20 000)	(20 000)
Grants and subsidies	(881 512)	(872 735)	(973 621)	(786 401)	(675 441)	(909 373)
Transfers to the Public Account	(9 253 720)	(8 964 916)	(9 415 194)	(8 831 246)	(8 696 870)	(8 475 889)
Supplies and consumables	(256 047)	(281 310)	(313 108)	(328 871)	(354 282)	(377 788)
Other cash payments	....	....	(15 000)	....	....	....
Total cash outflows	(11 118 607)	(10 842 662)	(11 553 250)	(10 890 128)	(10 747 832)	(10 827 759)
Net cash from (used by) operating activities	(1 190 871)	(1 082 900)	(994 642)	(353 624)	(34 017)	665 982
Cash flows from investing activities						
Payments for acquisition of non-financial assets	(95 353)	(64 780)	(107 279)	(71 950)	(51 771)	(70 616)
Proceeds from the disposal of non-financial assets	27 139	24 470	34 931	30 101	24 600	34 400
Equity injections and cash flows from restructuring	(716 538)	(550 028)	(544 078)	(566 331)	(582 608)	(168 140)
Net advances paid	470	470	470	....	....	....
Net cash from (used by) investing activities	(784 282)	(589 868)	(615 956)	(608 180)	(609 779)	(204 356)

Table 4.7: Statement of Cash Flows - Administered (continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from financing activities						
Net borrowings	2 108 594	1 609 452	1 745 881	978 592	504 934	(237 350)
Net cash from (used by) financing activities	2 108 594	1 609 452	1 745 881	978 592	504 934	(237 350)
Net increase (decrease) in cash and cash equivalents held	133 441	(63 316)	135 283	16 788	(138 862)	224 276
Cash and deposits at the beginning of the reporting period	932 398	1 290 911	1 227 595	1 362 878	1 379 666	1 240 804
Cash and deposits at the end of the reporting period	1 065 839	1 227 595	1 362 878	1 379 666	1 240 804	1 465 080

Explanation of Major Variations

The variation in Payments for acquisition of non-financial assets primarily reflects the timing of whole-of-government light vehicle fleet replacements, together with the estimated expenditure associated with the Digital Transformation Priority Expenditure Program.

The variation in Proceeds from the disposal of non-financial assets reflects the timing of disposals of the whole-of-government light vehicle fleet.

The variation in Equity injections and cash flows from restructuring reflects equity contributions provided through the General Government Sector. Further details on equity transfers can be found in chapter 7 and chapter 8 of Budget Paper No. 1 and chapter 13 of this Budget Paper.

The variation in Net borrowings from the 2025-26 Estimated Outcome to 2028-29 primarily reflects changes in borrowings to support the estimated General Government Sector cash deficit. The decrease in 2029-30 primarily reflects forecast General Government Sector peak Net Debt being achieved in 2028-29, with surplus cash used to repay debt.

5 DEPARTMENT OF HEALTH

AGENCY OUTLINE

The Department of Health is committed to delivering the best possible healthcare for Tasmanians across all regions of the State. The Department strives to maintain and improve the health and wellbeing of Tasmanians through innovative patient focused initiatives. The Department reports to the Minister for Health, Mental Health and Wellbeing, The Hon Bridget Archer MP.

The Department coordinates the delivery of public health services across Tasmania through a network of facilities, community services and home-based care.

The principal responsibilities of the Department include:

- primary and community health services, including mental health, oral health, correctional health services and ambulance services;
- delivering health protection through emergency and pandemic management, environmental health, chronic disease prevention and other public health and health improvement services;
- planning and purchasing high quality, safe and efficient health services through the public hospital system;
- funding a network of alcohol and drug abuse prevention and treatment services; and
- backing healthcare professionals through a nurturing and supportive work environment.

The Department also coordinates the delivery of public hospital services and a broad range of community health services through the Tasmanian Health Service in accordance with the *Tasmanian Health Service Act 2018*.

The functions of the THS include:

- improving, promoting, protecting and maintaining the health of Tasmanians as required by its Service Plan;
- managing public hospitals, health institutions, health services and health support services;
- achieving and maintaining standards of patient care and delivery of services;
- providing training and education relevant to the provision of health services;
- undertaking research and development relevant to the provision of health services; and
- collecting and providing health data for reporting and research purposes.

Funding for the THS is provided by both the State and Australian Governments. Australian Government Activity Based Funding and Block Funding, and State ABF, flows through the National Health Funding Pool, which is overseen by an independent statutory office holder known as the Administrator. Block funding for some activities is paid to the THS via a State-managed Fund. In addition to State and Australian Government funding, the THS generates own-source revenue to fund some of its activities.

This chapter provides the Department's financial information for 2026-27 and over the Forward Estimates (2027-28 to 2029-30). Further information about the Department can be found on its website (www.health.tas.gov.au).

National Health Reform Agreement

The National Health Reform Agreement establishes the funding arrangements between the Australian Government and the Tasmanian Government for the provision of public hospital services in Tasmania, primarily delivered through the THS.

Under the NHRA, public hospital services are funded on an Activity Based Funding basis wherever practicable. Where ABF is not appropriate, services are funded through Block funding. Block funded services include smaller regional and rural hospitals, as well as teaching, training and research activities.

A new Addendum to the NHRA covering the period 2026-27 to 2030-31 was executed by the Premier in February 2026 and will commence on 1 July 2026. Under the Addendum, Tasmania is entitled to receive up to \$5.05 billion in Australian Government funding for public hospital and health services over the five-year period.

In addition, Tasmania, along with the Australian Capital Territory and the Northern Territory, has secured supplementary funding through a Federation Funding Agreement, recognising equity challenges faced by smaller jurisdictions under the national funding model. This agreement will provide Tasmania with an additional \$80 million per annum until an independent review of healthcare delivery costs in smaller jurisdictions is complete.

Overall, under the new NHRA arrangements, Tasmania is entitled to receive up to an estimated \$705 million in additional Australian Government funding over five years compared to what Tasmania would have received under the previous Agreement.

The Australian Government's funding contribution in each year is calculated by applying the Australian Government Contribution Rate to the price and volume of hospital activity under the NHRA. The Independent Health and Aged Care Pricing Authority determines both the efficient price for ABF services and the efficient cost of Block funded services.

KEY DELIVERABLES

Table 5.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables being undertaken by the Department.

Table 5.1: Key Deliverables Statement

	2026-27	2027-28	2028-29	2029-30
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Bicheno Medical Centre expansion	500	....	....	....
Bluegum Health Transformation ¹	22 000	23 200	20 000	20 000
Boost Capacity of Youth Hospital in the Home and Extend				
Youth Mental Health Program	5 000	5 000	5 000	5 000
Boosting Access to Life-Saving Breast Screening across				
Tasmania	7 700	7 700	7 700	7 700
Bulkbilling GP Clinics	4 000	4 000	4 000	4 000
Community Sector Organisations Funding				
Baptcare - Choices Packages of Care	742	....	....	....
Cancer Council Tasmania - North West Tasmania Cancer Supportive Care	325	....	....	....
Cancer Council Tasmania - SunSmart Schools Program	43	....	....	....
Cancer Council Tasmania - Youth-Focused Campaign to tackle Nicotine Addiction	265	265	....	....
Colony 47 Inc. trading as Home Base	340	....	....	....
Community Transport Services Tasmania - Transport for Young People	350	....	....	....
FightMND Support	271	115	115	....
Health Consumers Tasmania - Better Health for Dorset	200	100	....	....
Huntington's Australia	70	70	....	....
Lifeline Tasmania	900	400	....	....
Men's Table Ongoing Annual Support	25	25	25	25
Mental Health Council of Tasmania	150	150	150	150
Mental Health Council of Tasmania - Building Workforce Capability	180	180	....	....
Mental Health Lived Experience Tasmania	30	....	....	....
Motor Neurone Disease Association of Tasmania	110	110	110	....
Movember Foundation - Mental Health Program Support	117	....	....	....
National Health Reform Agreement uplift ²	161 761	176 971	187 750	218 960
Pathways Tasmania Ltd - Velocity Transformations	188	....	....	....
Relationships Australia Tasmania - Albie House	100	100	....	....
Relationships Australia Tasmania - Stay ChatTY	218	....	....	....
Richmond Futures - Mental Health Homelessness Outreach Program - North West	190	....	....	....
Rural Alive & Well Incorporated - Stay Afloat Program and Rural Community Engagement and Support Service	1 070	....	....	....
The Hive Counselling Inc - Restore Program	155	....	....	....

Table 5.1: Key Deliverables Statement (continued)

	2026-27	2027-28	2028-29	2029-30
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
The Salvation Army - Street Teams	200	....	....	....
Youth Live4Life	210	210	210	210
Continuing New Era of Health Care: Nurse Practitioners	225	225	225	225
Delivery of Meningococcal B Vaccine Program	2 100	607	607	607
East Coast CT Scanner at St Helens District Hospital	....	....	2 000	....
Gidget House - perinatal mental health services	40	40	40	....
Home and Community Care	8 000	8 000	8 000	8 000
Huon Valley Health Precinct and Mental Health Hub	500	500	7 000	7 000
IVF Treatment Initiative	2 500	2 500	....	....
Launceston General Hospital Redevelopment - Northern Health Complex	150	500	500	8 000
Nurse Practitioner Support	750	750	....	....
Operational Efficiencies	(131 449)	(186 725)	(190 999)	(193 439)
Operationalisation of the Third LINAC at the W.P. Holman Clinic, Royal Hobart Hospital	1 968	4 190	4 318	4 451
Operationalising Australian Government funded Aged Care Beds	740	2 546	2 644	2 746
Pharmacy Scope of Practice	525	525	....	....
Rural Alive & Well Incorporated	1 943	1 943	1 943	....
Subsidy to extend pharmacy opening hours	500	500	....	....
The Health Revolution: 20-Year Preventive Health Strategy	5 000	5 000	5 000	5 000
West Coast CT Scanner	....	....	....	900

Notes:

1. This reflects additional funding for the existing project, Digital Health Transformation, which is included in the Capital Investment Program section of this chapter.
2. Further information about this item is included in the National Health Reform Agreement section of the Agency Outline.

Bicheno Medical Centre expansion

This deliverable supports expansion of the Bicheno Medical Centre to strengthen access to primary healthcare on the East Coast.

The expansion provides additional consulting rooms, increases appointment availability for local residents and creates opportunities to host GP trainees, allied health professionals and nurses, contributing to workforce growth in the region.

Bluegum Health Transformation

The Bluegum Health Transformation Program is part of the Department's 10-year Digital Health Transformation Strategy - *Digital Health Transformation - Improving Patient Outcomes 2022-2032*.

This deliverable supports the finalisation of the Electronic Medical Record solution to enable the Department of Health to continue to proceed with Horizon 2 of the Digital Health Transformation Strategy.

This transformation will deliver better health outcomes by improving access to care at home and across Tasmania's geographically dispersed communities, replacing paper based and outdated digital systems and enabling health professionals to spend more time treating patients and providing safe, accurate and efficient care. Patients and their carers will be better informed and have greater control over their health journey.

Boost Capacity of Youth Hospital in the Home and Extend Youth Mental Health Program

This deliverable enables the continuation and expansion of the Youth Hospital in the Home service in the North West, increasing capacity from seven to 12 beds and extending service delivery to seven days per week. Extension to the North will also be trialled over the Budget and Forward Estimates. The expanded model provides hospital-level care in the home as an alternative to inpatient admission and supports statewide youth mental health reform priorities.

The deliverable also continues the roll out the State's first Youth Mental Health program statewide, with a new child and youth mental health team working with young people aged 16 to 25 with severe and complex mental health needs, in partnership with families, schools and community networks, following a successful trial in the South.

Boosting Access to Life-Saving Breast Screening across Tasmania

This deliverable supports operation of the Tasmanian Breast Care Centre and delivery of four new permanent breast screening clinics in regional and urban locations. The expanded network increases access to diagnostic breast imaging and universal screening services, prioritises early detection and strengthens statewide preventive health infrastructure.

Bulkbilling GP Clinics

This deliverable enables the delivery of bulkbilling GP clinics across Tasmania. The clinics will improve access to primary care, ease pressure on hospitals and provide local cost-free GP services in areas of community need.

Community Sector Organisations Funding

The Department administers funding agreements with community sector organisations to support delivery of services across mental health, alcohol and drug treatment, suicide prevention, public health and community wellbeing. The following initiatives represent specific funded programs delivered through these arrangements:

Baptcare - Choices Packages of Care

This deliverable supports community-based mental health care packages assisting people transitioning from inpatient or residential mental health settings back into the community.

Cancer Council Tasmania - North West Tasmania Cancer Supportive Care

This deliverable supports the provision of cancer supportive care services in North West Tasmania, maintaining access to defined supports for people affected by cancer in the region.

Cancer Council Tasmania - SunSmart Schools Program

This deliverable provides skin cancer prevention education in Tasmanian schools, promoting sun-safe behaviours and prevention awareness among school-aged children.

Cancer Council Tasmania - Youth-Focused Campaign to tackle Nicotine Addiction

This deliverable provides youth-focused nicotine and vaping prevention activities aligned with the Tasmanian Tobacco Action Plan.

Colony 47 Inc. trading as Home Base

This deliverable continues the delivery of homelessness and accommodation-related mental health supports for young Tasmanians, focusing on employment, education, housing and relationships.

Community Transport Services Tasmania - Transport for Young People

This deliverable supports transport services that enable young people, particularly in rural areas, to access health and social care services.

FightMND Support

This deliverable supports motor neurone disease research, clinical trials and awareness activities.

Health Consumers Tasmania - Better Health for Dorset

This deliverable supports community-led health prevention and capacity-building activities in the Dorset region.

Huntington's Australia

This deliverable provides specialist Huntington's disease information and support services for Tasmanians and their families in Tasmania.

Lifeline Tasmania

This deliverable assists the transition from A Tasmanian Lifeline, a program established during the height of the COVID-19 pandemic, to the central Access Mental Health phone line by 31 December 2026. Additional funding is also provided to enable Lifeline Tasmania to establish a self-sustaining community outreach program that partners with community, including Parkinson's Tasmania, Neighbourhood Houses Tasmania, local government and Risdon Prison, working to prevent suicide in Tasmania.

Men's Table Ongoing Annual Support

This deliverable supports men's peer-based mental health programs focused on connection, wellbeing and early intervention.

Mental Health Council of Tasmania

This deliverable supports peak-body advocacy, coordination, policy input and system leadership across Tasmania's mental health sector.

Mental Health Council of Tasmania - Building Workforce Capability

This deliverable supports statewide mental health workforce training, professional development and sector coordination aligned with Rethink and Beyond.

Mental Health Lived Experience Tasmania

This deliverable provides funding to Mental Health Lived Experience Tasmania to support lived-experience advocacy and engagement activities and continuation of their community hub model.

Motor Neurone Disease Association of Tasmania

This deliverable supports community-based programs delivering care, information and practical support for people living with motor neurone disease.

Movember Foundation - Mental Health Program Support

This deliverable supports targeted men's mental health prevention and early-intervention activities.

Pathways Tasmania Ltd - Velocity Transformations

This deliverable supports delivery of residential alcohol and drug rehabilitation services.

Relationships Australia Tasmania - Albie House

This deliverable supports the statewide Postvention and Suicide Bereavement Program, increasing the availability and access to effective postvention services in Tasmania.

Relationships Australia Tasmania - Stay ChatTY

This deliverable continues suicide prevention and mental health awareness activities delivered through the Stay ChatTY Sports program.

Richmond Futures - Mental Health Homelessness Outreach Program - North West

This deliverable supports homelessness outreach services for people experiencing, or at risk of, homelessness.

Rural Alive & Well Incorporated - Stay Afloat Program and Rural Community Engagement and Support Service

This deliverable continues the Stay Afloat Program and Rural Community Engagement and Support Service.

The Hive Counselling Inc - Restore Program

This deliverable provides support counselling services for people affected by alcohol, drug, gambling and other addictive behaviours.

The Salvation Army - Street Teams

This deliverable supports community outreach services focused on safety and support within nightlife precincts.

Youth Live4Life

This deliverable provides youth mental health programs using the Live4Life peer-led, community-based model in high-need communities.

Continuing New Era of Health Care: Nurse Practitioners

This deliverable supports scholarships, incentives and workforce development activities enabling Registered Nurses to qualify and work as Nurse Practitioners. The program strengthens the health workforce by increasing autonomous, advanced-practice clinicians across public, private, rural and regional settings, improving early intervention, continuity of care and access to health services close to home.

Delivery of Meningococcal B Vaccine Program

This deliverable supports the delivery of a statewide meningococcal B vaccination program. The program will be offered to all babies from six weeks to 12 months of age, with a catch-up immunisation for children aged over 12 months and under two years who have already completed a vaccination course.

Funding in 2026-27 includes set up costs and delivery of the initial 'catch up' program, with ongoing funding to support the continuation of the vaccination program in future years.

East Coast CT Scanner at St Helens District Hospital

This deliverable provides for the purchase and installation of a CT Scanner at St Helens District Hospital to meet expected growth in demand for diagnostic imaging health services in the region.

Gidget House - perinatal mental health services

This deliverable supports a program for eight graduate positions per year in Perinatal Mental Health based at Gidget House locations in Tasmania. This will support the delivery and expansion of specialist perinatal mental health services which includes counselling and supervised graduate training positions, improving access to early intervention and support for expectant and new parents experiencing perinatal mental health challenges.

Home and Community Care

This deliverable continues the delivery of Care@Home services and virtual care hubs across Tasmania. The model enables chronic disease management, monitoring and treatment in the home, improving patient outcomes while reducing avoidable hospital presentations and admissions.

Huon Valley Health Precinct and Mental Health Hub

This deliverable will provide a new purpose-built Medical Precinct for the Huon Valley, including a Mental Health Hub.

The Precinct will deliver 100 per cent bulk-billing GP appointments, as well as after-hours and weekend services, in addition to providing a new, expanded, permanent space for the delivery of mental health outreach programs for the region, including for young people.

IVF Treatment Initiative

This deliverable supports access to IVF and assisted reproductive treatments by providing a rebate of \$2 000 to reduce out-of-pocket costs for Tasmanian women. The program improves affordability and equity of access to fertility services as part of a broader Women's Health agenda.

Launceston General Hospital Redevelopment - Northern Health Complex

Initial funding is provided to undertake the design and planning stages for the Northern Health Complex as part of the next stage of the 10-year redevelopment of the Launceston General Hospital.

Nurse Practitioner Support

This deliverable supports targeted workforce incentives and employment measures to increase Nurse Practitioner roles, particularly within private practices and rural settings. The approach complements broader Nurse Practitioner workforce reforms and supports expanded access to advanced clinical care in community settings.

Operational Efficiencies

The Department of Health will continue to deliver its commitment to achieve operational efficiencies through targeted and ongoing initiatives, while prioritising frontline services and improving service delivery outcomes.

Efficiencies will be achieved through: improved cost recovery, including the review of departmental fees and charges; enhanced vacancy management, including increased focus on decreasing locum and agency costs; and a revised executive structure and other structural changes.

These efficiencies will build on initiatives already underway including: consolidating corporate and policy functions, including reduced leadership roles; reducing consultancies; improving contract management through whole-of agency contracts; consolidating leased office accommodation; and reducing operational costs in supplies and consumables, communications, postage and freight, and staff travel.

Operationalisation of the Third LINAC at the W.P. Holman Clinic, Royal Hobart Hospital

This deliverable supports the workforce, maintenance and operational requirements necessary to operate the third Linear Accelerator at the Royal Hobart Hospital. With support from the Australian Government, a third LINAC was installed in March 2026, with commissioning scheduled for June 2026. Ongoing operation increases radiation therapy capacity and supports improved access to timely cancer treatment.

Operationalising Australian Government funded Aged Care Beds

This deliverable enables the Department to operate 13 newly funded aged care beds, eight at the Midlands Multipurpose Health Centre and five at the West Coast District Hospital. The funding support addresses staffing and operational requirements not covered by Australian Government funding and underpins permanent residential aged care capacity.

Pharmacy Scope of Practice

This deliverable will provide post graduate scholarships of up to \$7 000 to support training and regulatory enablement for more than 150 community pharmacists to practise at expanded scope. Expanded services increase access to timely care for common conditions, reduce pressure on GPs and emergency departments and improve access to care, particularly outside normal business hours.

Rural Alive & Well Incorporated

This deliverable supports delivery of suicide prevention, mental health outreach and community wellbeing services in rural and regional Tasmania. Continued service delivery strengthens local support networks and improves access to mental health assistance in geographically isolated communities.

Subsidy to extend pharmacy opening hours

This deliverable will provide grants of up to \$125 000 to community pharmacies to support extended trading to evenings and weekends. Increased availability improves access to medicines and pharmacy services when other health services are limited, particularly benefiting families and rural communities.

The Health Revolution: 20-Year Preventive Health Strategy

This deliverable supports implementation of the 20-Year Preventive Health Strategy. The Health Revolution is the Tasmanian Government's bold, long-term plan to place prevention at the heart of our health system and communities. The Health Revolution acknowledges that good health is shaped by more than clinical care, but is also influenced by employment, education, housing, transport, food security, and community connection. Funds allocated to the Department of Health complement other whole-of-government initiatives.

West Coast CT Scanner

This deliverable provides for the purchase and installation of a CT Scanner at the West Coast Regional Hospital to enable access to diagnostic imaging health services in the region.

OUTPUT GROUPS

Outputs of the Department of Health are provided under the following Output Groups:

- Output Group 1 - System Management;
- Output Group 2 - Health Services; and
- Output Group 92 - Capital Investment Program.

Output Group 1: System Management

1.1 System Management - Health

This Output provides: specialist clinical advice on health professional, policy, regulatory and clinical issues impacting the Tasmanian health system; the management of intergovernmental relations; and core health services system management functions of strategy and planning, purchasing, monitoring and analysis, performance management, evaluation and reporting.

1.2 System Management - Mental Health and Wellbeing

This Output provides: specialist clinical advice on mental health and wellbeing professional, policy, regulatory and clinical issues impacting the Tasmanian health system; the management of intergovernmental relations; and core mental health and wellbeing services system management functions of strategy and planning, purchasing, monitoring and analysis, performance management, evaluation and reporting in the context of mental health and wellbeing.

Output Group 2: Health Services

2.1 Admitted Services

This Output provides services to acute, sub-acute and non-acute admitted patients (inpatients) through Tasmania's major public hospitals.

It excludes admitted services provided by designated mental health wards in major public hospitals (Output 2.5 Statewide and Mental Health Services) or district hospitals (Output 2.4 Community Health Services).

2.2 Non-admitted Services

This Output provides services to non-admitted patients through Tasmania's major public hospitals. It includes services provided in outpatient clinics, as well as other health services provided by Tasmania's major public hospitals, including forensic medicine services, that are neither admitted services nor emergency department services.

2.3 Emergency Department Services

This Output provides services relating to emergency presentations at Tasmania's major public hospital emergency departments.

2.4 Community Health Services

This Output provides community health services, hospital services and aged care services to patients and residents outside Tasmania's major public hospitals. These services are provided through a broad range of service centres, including community health centres, child health centres, parenting centres, dental clinics, district hospitals and multi-purpose centres.

2.5 Statewide and Mental Health Services

This Output supports a wide range of clients including people experiencing complex and chronic disease, severe mental illness, alcohol and drug issues and people within the corrections and justice systems. Services include the provision of inpatient, hospital-based and community-based services, with many provided in partnership with community sector organisations.

2.6 Ambulance Services

This Output provides integrated pre-hospital emergency and medical services, health transport, aeromedical and medical retrieval services to the Tasmanian community. It provides these services through a system of paramedics, doctors, patient transport officers, volunteer officers and the support and partnership of independent non-government services around the State.

2.7 Public Health Services

This Output provides public health services that improve and protect the health of all Tasmanians by enabling Tasmanians to make positive health choices and live in safe environments. This is achieved through an integrated network of practice and programs led by public health specialist practitioners, doctors and scientists, with the support of local government, other agencies of government and non-government organisations. This is underpinned by the previous *Healthy Tasmania Five Year Strategic Plan 2022-26* and the new 20-Year Preventive Health Strategy.

Output Group 92: Capital Investment Program

This Output Group supports the Department's Capital Investment Program. Financial information for the Output Group is provided in Table 5.4 in the Output Group Financial Information section of this chapter. More information on the Capital Investment Program is provided in chapter 7 of Budget Paper No. 1.

27 New Mental Health Beds in Southern Tasmania

The Government has committed to deliver 27 extra mental health beds, with 15 new beds to be provided at St Johns Park and 12 beds already delivered at the Peacock Centre. Implementation of the extra beds will take pressure off the RHH and will provide a person-centred approach in a dignified and compassionate environment for people experiencing a mental illness.

Progress has continued towards delivering a mental health centre at St Johns Park. A preferred construction contractor has been announced, with construction due to commence in 2026 for completion in 2028. This Centre will provide a Safe Haven, 15 short-stay beds and a Mental Health Integration Hub and will be co-located with the statewide Tasmanian Eating Disorder Service.

Aeromedical Support

Funding is provided to develop a statewide Helipad Masterplan to guide future regional aeromedical infrastructure investment. The Masterplan will ensure that future facilities are developed and maintained in a strategic manner to support helicopter aeromedical retrieval and transport services across the State.

Community Health and Hospitals Program

The Australian Government provided \$92 million to support better health care for all Tasmanians. Capital investment initiatives announced in this program include:

- \$10 million to improve the Acute Care Facility at the North West Regional Hospital. This project replaced the Heating, Ventilation and Air Conditioning system in the operating theatres and day surgery units. Work was completed in February 2026.
- \$10 million for the Kings Meadows Community Health Centre. This project commenced construction in January 2026 and is expected to be completed in December 2026.
- \$10 million for two new eating disorder clinics located in Hobart and Launceston. The Southern facility will be co-located at St Johns Park with the 27 New Mental Health Beds in Southern Tasmania project. The Eating Disorders Treatment Centre will include 12 beds in a residential style setting with consulting and treatment areas. Construction is expected to commence mid-2026 for completion in 2028. The Northern Eating Disorder Clinic located in Prospect Vale was completed in December 2025.

Devonport Mental Health Hub

Funding is provided over two years to deliver a new Mental Health Hub in Devonport. This facility will offer a Safe Haven, Recovery College and Integration Hub in the North West.

The Recovery College provides participants with a chance to improve their personal recovery and mental health and wellbeing through education tailored to their recovery journey. Safe Havens are open for extended hours and provide support for people in suicidal or situational distress.

Integration Hubs bring community organisations together to provide mental health and wellbeing support, help to navigate services and provide brief interventions. The Mental Health Hub facility is planned for completion in mid-2027.

Health and Medical Research Centre for Launceston

Australian Government funding is provided to establish a new medical research centre within the Northern Integrated Care Service building at the Launceston General Hospital. This facility increases access to health research and medical services for people in the communities of Launceston, Northern Tasmania and surrounds.

This initiative has established a medical research centre at the LGH, enabling the Hospital to engage with existing national clinical trials networks and leverage the experience and expertise of already established research communities.

Intensive Residential Parenting Unit (IRPU)

The Australian Government has committed \$6 million in funding to the Tasmanian Government to support anticipated increases in demand for maternity services across both public and private healthcare systems. This follows Healthscope's decision to cease providing private maternity services at the Hobart Private Hospital from August 2025.

The funding includes \$3 million for infrastructure and equipment upgrades within the Tasmanian Health Service, reflected in the Capital Investment Program, and a further \$3 million in grant funding for Calvary's Lenah Valley Hospital, supporting the continued provision of high-quality, local maternity care for expectant mothers in Tasmania.

As part of the infrastructure investment, a new Intensive Residential Parenting Unit will be established at St Johns Park in New Town. The IRPU will support mothers experiencing postnatal challenges in Southern Tasmania, including support with parental challenges such as sleep and settling, feeding issues and child behaviour.

Kingston Health Centre - Stage 2

The Kingston Health Centre will provide increased community health facilities for this growing region, with Stage 2 to be located at Kingston Park. Consultation, including with the Kingborough Council, will be completed in 2026, with construction scheduled to commence in early 2027 and is expected to be completed in the first half of 2028.

Launceston General Hospital - Northern Heart Centre

Australian Government funding is provided to deliver a new Northern Heart Centre at the Launceston General Hospital. This facility will include a new coronary care unit with 16 inpatient beds, two cardiac catheterisation laboratories, dedicated diagnostic testing for echocardiography and outpatient services, and direct access to the Intensive Care Unit, Emergency Department and medical imaging. The provision of the new Northern Heart Centre will free up bed capacity at the LGH, improving patient flow across the hospital.

Launceston General Hospital Redevelopment - Stage 1

Delivery of the \$87.3 million Stage 1 of the Launceston General Hospital Redevelopment continued throughout 2025-26 and implementation of Stage 1 of the LGH Masterplan is now substantially progressed. The final works to be delivered in Stage 1 will involve the construction of a new multistorey car park on the main LGH campus on the corner of Howick and Charles Streets. Construction commenced in January 2026 with completion expected by the end of 2027.

Launceston General Hospital Redevelopment - Stage 2 (including Mental Health Precinct)

Funding of \$634.7 million has been allocated over 10 years to deliver Stage 2 of the Launceston General Hospital Redevelopment Masterplan. This includes \$53.5 million to nearly double the size of the existing Emergency Department floor space to improve access and patient spaces and to meet the projected demand.

A tender was released in March 2026 for a new purpose-built mental health precinct, on the current Viewpoint site at 52 Frankland Street, to replace the current Northside Unit. Construction of the mental health precinct is scheduled to commence in August 2026 and take approximately two years to complete.

Planning for major redevelopment and smaller refurbishment projects to address service and infrastructure priorities identified in the Masterplan is underway.

Launceston Hospice

Australian Government funding of \$20 million is allocated over four years from 2023-24 to deliver a dedicated hospice and hospice respite care facility located in the Launceston General Hospital precinct for people with life-limiting conditions and their families and carers.

The Hospice will be delivered through redevelopment of the Allambi site located at 33-39 Howick Street, South Launceston. The redevelopment is due to be completed in 2027.

Medical Equipment Fund

Funding is provided to replace, upgrade and provide new medical equipment including endoscopes, ventilators, monitors for general wards and ultrasounds. Equipment renewal and upgrade will be based on an understanding of the Department's equipment lifecycle, through a combination of audits and asset data. The funding will also support the acquisition of new medical equipment where clinical delivery will be increased.

Mersey Community Hospital - Expanded Redevelopment

Construction of the new operating theatres and outpatient clinics project at the Mersey Community Hospital was completed in May 2025.

Midlands Multipurpose Health Centre Upgrade - Stage 2

Australian Government funding of \$3.9 million has been provided to deliver the Stage 2 upgrade of the Midlands Multipurpose Health Centre. This includes eight bedrooms with ensuites and additional communal areas to improve access, service environments and quality aged care delivery. Construction commenced in February 2026 with works to be completed by the end of 2026.

North West Regional Hospital - Mental Health Precinct

Planning for the Mental Health Precinct adjacent to the North West Regional Hospital is continuing as part of the North West Hospitals Masterplan.

The project has completed the Design Development stage and is now in tender planning and contract documentation stage. Construction is expected to commence in late 2026 with completion in 2031.

The Mental Health Precinct will provide essential acute mental health services and will support contemporary, best practice models of care and reflect modern standards in mental health facility design. The project will provide a safe and supportive 22-bed mental health inpatient unit to replace the current Spencer Clinic.

North West Regional Hospital Upgrade

The North West Hospitals Masterplan provides a blueprint and recommended staging for the North West Regional Hospital refurbishments and expansion. A Development Application for an expanded Ambulance drop-off area and an expansion of the Emergency Department has been lodged and the construction tender has been released.

Royal Hobart Hospital - Cardiology Angiography

Funding is provided for the refurbishment of an area within the existing operating theatre complex at the Royal Hobart Hospital to house a new Siemens Biplane Machine and undertake refurbishment to create a new holding bay.

Royal Hobart Hospital - Diagnostic Breast Imaging

Capital funding is provided to deliver a new Diagnostic Breast Imaging Clinic. This facility will meet demand for patients requiring diagnostic breast imaging and mammography services. The new Clinic, co-located with BreastScreen Tasmania in Hobart, commenced construction in August 2025 and will become operational in May 2026.

Royal Hobart Hospital - New Angiography Suite and Equipment Upgrade

Funding was provided in the 2021-22 Budget to build, equip and staff a second Angiography Suite at the Royal Hobart Hospital to meet increasing patient demand and support improved patient care. Construction of the new suite was completed in July 2024. Works to provide additional change rooms to support staff working in the new Angiography Suite were completed in August 2025.

Royal Hobart Hospital Pharmacy Redevelopment

Funding is provided to deliver a new, purpose-built, sterile pharmaceutical production facility at the Royal Hobart Hospital. This facility will be a contemporary, safe, high capacity, sterile production suite that is able to meet patient throughput needs for chemotherapy and elective surgery and other services as required. Construction commenced in November 2023 and is expected to be completed by the end of 2026.

Royal Hobart Hospital Redevelopment

Residual funding from the RHH Redevelopment project will fund post-K-Block works at the RHH.

Royal Hobart Hospital Redevelopment - Expanded Stage 2

Additional funding was provided in 2024-25 to continue redevelopment of the Royal Hobart Hospital. The Expanded Stage 2 works form part of a new 30-year Masterplan for the Royal Hobart Hospital precinct. Current works include:

- A-Block Lift Replacement - refurbishment of the existing A-Block lifts is currently underway, with project completion scheduled for late 2026; and
- Emergency Department Expansion Project - Phase 2 comprising Transition Works and Main Works. Transition Works have been completed, encompassing a temporary ED Short Stay Unit, staff amenity upgrades and a temporary ED waiting area. Main works have commenced to deliver a state-of-the-art ED across three levels, providing increased treatment points and patient care spaces. The project is expected to be complete in early 2028.

St Johns Park - Child and Adolescent Mental Health Inpatient Unit and Day Facility

Funding is provided to build a 12-bed, standalone Child and Adolescent Mental Health Inpatient Unit and Day Facility at St Johns Park in response to Recommendation 12.20 of the Commission of Inquiry Report.

The facility will have a long-term and positive impact on mental health services for children, adolescents and their families, statewide. It will provide a dedicated, contemporary, fit-for-purpose facility for children and adolescents in Tasmania experiencing mental ill health, and will provide in reach support for detained youth and assertive case management, post detention. Construction is expected to commence in mid-2027.

St Johns Park Health Precinct - Older Persons Mental Health Facility

Funding is provided to relocate the Older Persons Mental Health facility to St John's Park as part of Stage 2 of the St Johns Park Health and Wellbeing Precinct. The new fit-for-purpose facility will support mental health services for older Tasmanians living with mental illness and complex dementia. The project's scope has evolved from a new build to the purchase and refurbishment of Rosary Gardens.

Statewide Hospital Critical Facility Upgrades

This initiative supports critical infrastructure improvements across Tasmania's major public hospitals. To date, the program has delivered key upgrades including emergency power backup systems at the Launceston General Hospital, server enhancements at the Royal Hobart Hospital and mechanical switchboard upgrades at the Launceston General Hospital. Funding is allocated to upgrade two lifts at the Launceston General Hospital.

Statewide Rural Hospital and Ambulance Station Upgrade Fund

Construction of the Bicheno and Longford Ambulance Stations has commenced with Bicheno expected to be completed in August 2026 and Longford in early 2027.

Additional funding was provided in 2024-25 for four new ambulance stations located at Cygnet, King Island, Legana and Snug.

Surgical Robot

This initiative provides funding for the surgical robot for urological, gynaecological and other precision procedures at the Launceston General Hospital. The Surgical Robot will greatly improve clinical outcomes for patients, meaning a shorter recovery time and hospital stay. Initial planning, procurement and installation work was completed in August 2025, with the surgical robot operational from September 2025.

West Coast District Hospital Redevelopment - Stage 2

Australian Government funding of \$5.7 million is provided to deliver upgrades at Lyell House, West Coast District Hospital. The upgrades include an additional four single ensuite rooms and communal areas to improve access to quality aged care services.

Output Group Financial Information

Table 5.2 provides Revenue from Appropriation by Portfolio and Output. This includes Revenue from Appropriation for both Operating and Capital Services. Table 5.3 provides Total Expenses by Portfolio and Output including non-capitalised costs relating to the Capital Investment Program. These tables are followed by an explanation where there are major variations in revenue and/or expense estimates of an Output Group.

Table 5.4 provides financial information for Output Group 92: Capital Investment Program.

Table 5.2: Revenue from Appropriation by Portfolio and Output

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Minister for Health, Mental Health and Wellbeing						
Output Group 1 - System Management						
1.1 System Management - Health	146 887	148 839	133 281	125 457	116 677	116 933
1.2 System Management - Mental Health and Wellbeing	38 304	43 131	37 992	34 284	34 332	35 064
	185 191	191 970	171 273	159 741	151 009	151 997
Output Group 2 - Health Services						
2.1 Admitted Services	1 176 039	1 178 899	1 145 557	1 100 772	1 133 257	1 145 627
2.2 Non-admitted Services	202 406	204 383	188 684	177 871	180 229	185 017
2.3 Emergency Department Services	186 386	188 208	168 359	154 353	160 755	164 974
2.4 Community Health Services	195 715	198 057	198 083	186 796	192 217	196 711
2.5 Statewide and Mental Health Services	165 043	166 806	164 081	163 661	165 714	169 649
2.6 Ambulance Services	154 275	154 275	160 306	157 792	161 790	163 984
2.7 Public Health Services	19 485	21 485	23 162	20 440	19 405	18 820
	2 099 349	2 112 113	2 048 232	1 961 685	2 013 367	2 044 782
Capital Investment Program	144 860	102 669	154 355	166 656	194 308	184 710
Department of Health						
Total Operating Services	2 284 540	2 304 083	2 219 505	2 121 426	2 164 376	2 196 779
Total Capital Services	144 860	102 669	154 355	166 656	194 308	184 710
	2 429 400	2 406 752	2 373 860	2 288 082	2 358 684	2 381 489
Appropriation Rollover	24 389	24 389	....	....	....	....
Total Revenue from Appropriation	2 453 789	2 431 141	2 373 860	2 288 082	2 358 684	2 381 489
Controlled Revenue from Appropriation	2 453 789	2 431 141	2 373 860	2 288 082	2 358 684	2 381 489
	2 453 789	2 431 141	2 373 860	2 288 082	2 358 684	2 381 489

Table 5.3: Total Expenses by Portfolio and Output

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Minister for Health, Mental Health and Wellbeing						
Output Group 1 - System Management						
1.1 System Management - Health	192 374	208 922	153 419	143 901	135 742	136 154
1.2 System Management - Mental Health and Wellbeing	44 169	46 505	41 373	35 706	34 966	35 716
	236 543	255 427	194 792	179 607	170 708	171 870
Output Group 2 - Health Services						
2.1 Admitted Services	1 838 032	1 872 509	1 921 421	1 946 191	2 027 429	2 077 565
2.2 Non-admitted Services	368 586	383 401	385 754	391 762	398 736	408 273
2.3 Emergency Department Services	286 378	292 524	287 792	290 728	300 922	310 850
2.4 Community Health Services	351 572	357 921	368 530	357 904	368 035	378 075
2.5 Statewide and Mental Health Services	251 312	254 677	265 205	266 852	272 331	281 069
2.6 Ambulance Services	182 354	182 179	190 766	190 342	196 338	199 167
2.7 Public Health Services	37 580	41 059	43 178	41 630	43 433	44 765
	3 315 814	3 384 270	3 462 646	3 485 409	3 607 224	3 699 764
Output Group 92 - Capital Investment Program						
Aeromedical Support	423	423	....	....	....	....
	423	423	....	....	....	....
TOTAL	3 552 780	3 640 120	3 657 438	3 665 016	3 777 932	3 871 634

Explanation of Major Variations

Output Group 1: System Management

For the System Management - Health Output, the increase in appropriation revenue and associated expenses in the 2025-26 Estimated Outcome primarily reflects estimated additional one-off expenditure for activities associated with the 2025-26 Key Deliverable - Meeting Health Demand transferred from the Admitted Services Output to meet grant funding requirements.

From the 2025-26 Estimated Outcome, the decrease in appropriation revenue and associated expenses for the Output primarily reflects Operational Efficiencies, prior Budget initiatives, including the GP NOW Rapid Response Unit and the GP Partnership Grant Program, and the 2026-27 Key Deliverables - Community Sector Organisations Funding and IVF Treatment Initiative.

The additional increase in the 2025-26 Estimated Outcome for total expenses for the Output primarily reflects additional Australian Government funding for Commonwealth own purpose expenses and National Partnership projects, as well as expenditure funded from revised rental estimates.

For the System Management - Mental Health and Wellbeing Output, the increase in appropriation revenue and associated expenses in the 2025-26 Estimated Outcome primarily reflects estimated additional one-off expenditure for activities associated with the 2025-26 Key Deliverable - Meeting Health Demand transferred from the Admitted Services Output.

The decrease in appropriation revenue and expenses for the Output from the 2025-26 Estimated Outcome primarily reflects the profile of the 2026-27 Key Deliverable - Community Sector Organisations Funding.

Output Group 2: Health Services

The increase in appropriation revenue and associated expenses in the 2025-26 Estimated Outcome for the Output Group primarily reflects estimated additional health demand and cost pressures. This is partially offset by the reallocation of appropriation from the Admitted Services Output to the System Management Output Group for activities associated with the 2025-26 Key Deliverable - Meeting Health Demand funding.

For the Admitted Services Output, the increase in the 2025-26 Estimated Outcome for total expenses also reflects a one-off increase in expenditure for payment of the superannuation liability relating to the Private Patient Scheme, funded from the Agency's Financial Management Account.

The decrease in appropriation revenue from the 2025-26 Estimated Outcome for the Output Group primarily reflects Operational Efficiencies applied across the Outputs.

The further decrease in appropriation revenue in 2027-28 for the Admitted Services, Non-admitted Services and Emergency Department Services Outputs reflects the completion of the 10-year Mersey Community Hospital Agreement. The associated transfer to Activity Based Funding under the National Health Reform Agreement is reflected in expenses.

The increase in appropriation revenue and expenses for the Public Health Services Output in 2026-27 primarily reflects the 2026-27 Key Deliverables - The Health Revolution: 20-Year Preventive Health Strategy and Delivery of Meningococcal B Vaccine Program.

The increase in total expenses from 2026-27 for the Output Group primarily reflects an increase in funding under the National Health Reform Agreement.

Table 5.4: Capital Investment Program

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
New Projects						
Minister for Health, Mental Health and Wellbeing						
East Coast CT Scanner at St Helens District Hospital ¹	....	....	....	....	2 000	....
Huon Valley Health Precinct and Mental Health Hub ¹	....	....	500	500	7 000	7 000
Launceston General Hospital Redevelopment - Northern Health Complex ¹	....	....	150	500	500	8 000
West Coast CT Scanner ¹	....	....	....	....	....	900
Existing Projects						
Minister for Health, Mental Health and Wellbeing						
27 New Mental Health Beds in Southern Tasmania	8 443	8 443	16 443	6 000	....	....
Aeromedical Support	423	423	....	....	....	....
CHHP Acute Care facility NWRH	1 636	1 636	....	....	....	....
CHHP Kings Meadows Community Health Centre	7 000	3 015	5 930	....	....	....
CHHP St Johns Park Eating Disorders Treatment Centre	3 135	3 135	5 303	....	....	....
Devonport Mental Health Hub	....	....	3 800	3 800	....	....
Digital Health Transformation ¹	20 000	20 000	40 000	40 000	40 000	20 000
Health and Medical Research Centre for Launceston	2 000	2 000	....	....	....	....
Intensive Residential Parenting Unit (IRPU)	3 000	3 000	....	....	....	....
Kingston Health Centre - Stage 2	1 600	836	5 764	13 000	5 000	....
Launceston General Hospital - Northern Heart Centre	8 000	8 000	20 187	30 000	30 000	30 000
Launceston General Hospital Redevelopment - Stage 1	9 667	6 864	9 803	....	....	....
Launceston General Hospital Redevelopment - Stage 2 (including Mental Health Precinct)	17 979	17 979	2 071	38 642	80 808	113 000
Launceston Hospice	13 048	3 165	16 012	....	....	....
Medical Equipment Fund	6 000	6 000	6 000	6 000	6 000	6 000

Table 5.4: Capital Investment Program (continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Mersey Community Hospital - Expanded Redevelopment	9 000	9 000	....	....	....	....
Midlands Multipurpose Health Centre Upgrade - Stage 2	3 271	2 297	974	....	....	....
North West Regional Hospital - Mental Health Precinct ²	1 676	1 676	1 000	17 996	14 000	7 000
North West Regional Hospital Upgrade	1 076	1 076	9 250	5 000	....	....
Royal Hobart Hospital - Cardiology Angiography	2 130	2 130	....	....	....	....
Royal Hobart Hospital - Diagnostic Breast Imaging	13 850	13 850	....	....	....	....
Royal Hobart Hospital - New Angiography Suite and Equipment Upgrade	800	800	....	....	....	....
Royal Hobart Hospital Pharmacy Redevelopment	7 073	5 431	1 642	....	....	....
Royal Hobart Hospital Redevelopment	2 547	1 316	1 231	....	....	....
Royal Hobart Hospital Redevelopment - Expanded Stage 2	11 000	11 000	17 050	31 218	35 000	6 000
St Johns Park - Child and Adolescent Mental Health Inpatient Unit and Day Facility	600	600	900	....	....	8 000
St Johns Park Health Precinct - Older Persons Mental Health Facility ^{2,3}	40 000	3 018	36 982	....	....	4 810
Statewide Hospital Critical Facility Upgrades	300	300	....	....	....	....
Statewide Rural Hospital and Ambulance Station Upgrade Fund	4 550	4 550	3 000	4 000	4 000	4 000
Surgical Robot	4 693	4 693	....	....	....	....
West Coast District Hospital Redevelopment - Stage 2	1 986	1 088	4 410	....	....	....
Total CIP Allocations	206 483	147 321	208 402	196 656	224 308	214 710

Notes:

1. Further information on this project is included in the Key Deliverables section of this chapter.
2. The 2026-27 Budget allocates an additional \$7 million to the North West Regional Hospital - Mental Health Precinct, including \$5 million beyond the Forward Estimates. The additional allocation is sourced from estimated savings in the St Johns Park Health Precinct - Older Persons Mental Health Facility, reflecting a change in project scope at St John's Park from a new build to the refurbishment of Rosary Gardens.
3. The 2025-26 Estimated Outcome for this project reflects revised timing of capital expenditure to align with the anticipated purchase of the Rosary Gardens facility, which is expected to occur in late 2026.

DETAILED BUDGET STATEMENTS

The following Tables present detailed Budget statements for the Department. Each Statement is followed by an explanation of major variations where applicable.

Table 5.5: Statement of Comprehensive Income

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Revenue and other income						
Appropriation revenue - operating	2 284 540	2 304 083	2 219 505	2 121 426	2 164 376	2 196 779
Appropriation revenue - capital	144 860	102 669	154 355	166 656	194 308	184 710
Appropriation revenue - rollover	24 389	24 389	....	....	....	....
Grants	879 825	902 077	1 034 474	1 094 259	1 151 433	1 213 931
Sales of goods and services	268 289	272 670	290 935	307 897	318 472	327 684
Interest	1 231	1 231	1 252	1 273	1 280	1 280
Other revenue	72 003	76 510	78 884	81 400	81 792	82 189
Total revenue	3 675 137	3 683 629	3 779 405	3 772 911	3 911 661	4 006 573
Net gain/(loss) on non-financial assets	240	240	247	251	251	251
Total income	3 675 377	3 683 869	3 779 652	3 773 162	3 911 912	4 006 824
Expenses						
Employee benefits	2 466 489	2 516 818	2 541 967	2 550 983	2 648 553	2 729 994
Depreciation and amortisation	96 843	96 843	96 856	97 054	96 040	94 213
Supplies and consumables	792 520	816 347	843 872	848 262	872 260	885 839
Grants and subsidies	135 292	147 588	109 606	102 369	93 109	92 618
Borrowing costs	2 948	3 007	2 655	2 354	2 037	247
Other expenses	58 688	59 517	62 482	63 994	65 933	68 723
Total expenses	3 552 780	3 640 120	3 657 438	3 665 016	3 777 932	3 871 634
Net result	122 597	43 749	122 214	108 146	133 980	135 190
Other comprehensive income						
Changes in physical asset revaluation reserve	52 333	52 333	52 506	52 678	52 678	52 678
Total other comprehensive income	52 333	52 333	52 506	52 678	52 678	52 678
Comprehensive result	174 930	96 082	174 720	160 824	186 658	187 868

Explanation of Major Variations

The increase in the 2025-26 Estimated Outcome for Appropriation revenue - operating reflects estimated additional expenditure required to meet increased demand for health services and associated cost pressures under existing policy settings.

The variation in Appropriation revenue - operating from the 2025-26 Estimated Outcome primarily reflects Operational Efficiencies and the completion of the 10-year Mersey Community Hospital Agreement, which transitions to Activity Based Funding under the National Health Reform Agreement.

The increase in Grants from the 2025-26 Budget primarily reflects a funding increase under the National Health Reform Agreement and additional funding for Commonwealth own purpose expenses, as well as the timing and profile of National Partnership Agreement projects.

The increase in Sales of goods and services from the 2025-26 Budget reflects updated estimates of the Department's rental revenue and additional forecast revenue associated with the implementation of revenue measures, including: Named Referral Implementation; Full Cost Recovery for MAIB Patients; and Legislation Review - Fees and Charges.

The increase in the 2025-26 Estimated Outcome for Employee benefits and Supplies and consumables primarily reflects estimated additional expenditure to meet increased health services demand and cost pressures, and additional Commonwealth own purpose expenses. The increase in Employee benefits also includes additional expenditure for the payment of the superannuation liability for the Private Patient Scheme, funded from the Agency's Financial Management Account.

The increase in Employee benefits and Supplies and consumables from the 2025-26 Estimated Outcome primarily reflects forecast activity, funded under the National Health Reform Agreement partially offset by Operational Efficiencies.

The increase in Grants and subsidies in the 2025-26 Estimated Outcome reflects additional expenditure associated with revised rental estimates, a reallocation of funding from the 2025-26 Budget for Meeting Health Demand from employee related expenses, and higher than expected National Partnership Payments. The decrease in the 2026-27 Budget reflects the profile of prior Budget initiatives including Cancer Wellness Centre and The Bubble Launceston, and the profile of National Partnership payments. The decrease over the Forward Estimates primarily reflects the funding profile of the 2026-27 Key Deliverables, including Community Sector Organisations Funding and the IVF Treatment Initiative.

The variation in Borrowing costs from the 2025-26 Budget primarily reflects the accounting treatment for lease expenses in accordance with AASB 16 *Leases*.

Table 5.6: Statement of Financial Position as at 30 June

	2026	2026	2027	2028	2029	2030
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	22 856	2 637	3 958	5 279	6 600	7 921
Receivables	72 301	78 113	79 918	81 747	83 600	85 477
Contract assets	2 695	2 483	2 483	2 483	2 483	2 483
Superannuation assets	13 749	8 334	8 276	8 218	8 160	8 102
Other financial assets	68 636	79 740	80 561	81 382	82 203	83 024
	180 237	171 307	175 196	179 109	183 046	187 007
Non-financial assets						
Inventories	38 218	34 691	36 010	37 329	38 648	39 967
Assets held for sale	....	3 876	3 876	3 876	3 876	3 876
Property, plant and equipment	2 883 513	2 767 178	2 913 405	3 047 746	3 209 739	3 382 134
Right-of-use assets	66 791	72 451	66 363	57 396	45 590	39 648
Heritage and cultural assets	6 652	6 731	6 802	6 873	6 944	7 015
Intangibles	56 003	20 802	60 069	99 344	138 619	157 894
Other assets	19 568	25 016	24 975	24 934	24 893	24 852
	3 070 745	2 930 745	3 111 500	3 277 498	3 468 309	3 655 386
Total assets	3 250 982	3 102 052	3 286 696	3 456 607	3 651 355	3 842 393
Liabilities						
Payables	171 008	167 556	168 388	169 220	170 052	170 884
Lease liabilities	71 664	79 615	78 810	77 168	74 529	66 970
Employee benefits	514 494	548 017	557 794	567 571	577 348	587 125
Other liabilities	55 518	32 625	32 745	32 865	32 985	33 105
Total liabilities	812 684	827 813	837 737	846 824	854 914	858 084
Net assets (liabilities)	2 438 298	2 274 239	2 448 959	2 609 783	2 796 441	2 984 309
Equity						
Reserves	1 348 455	1 327 297	1 379 803	1 432 481	1 485 159	1 537 837
Accumulated funds	1 089 843	946 942	1 069 156	1 177 302	1 311 282	1 446 472
Total equity	2 438 298	2 274 239	2 448 959	2 609 783	2 796 441	2 984 309

Explanation of Major Variations

The decrease in Cash and deposits in the 2026 Estimated Outcome reflects the Department's utilisation of cash held in the Agency's Financial Management Account to fund the settlement of the Private Patient Scheme superannuation liability and operating expenditure pressures.

The variation in the 2026 Estimated Outcome for Receivables, Other financial assets, Inventories, Assets held for sale, Intangibles, Other assets, Employee benefits and Other liabilities reflects revised estimates based on actuals as at 30 June 2025.

The variation in Superannuation assets reflects a revaluation of the Tasmanian Ambulance Service Superannuation Scheme as at 30 June 2025, in accordance with AASB 119 *Employee Benefits*. The fair value of the plan assets exceeds the current value of the defined benefit obligation.

The variation in Property, plant and equipment primarily reflects the timing and profile of project investments as part of the Department's Capital Investment Program.

The variation in Right-of-use assets and Lease liabilities reflects the accounting treatment of leases in accordance with AASB 16 *Leases*.

The increase in Intangibles from the 2026 Estimated Outcome primarily reflects the purchase of ICT related assets, primarily associated with the Digital Health Transformation project.

Table 5.7: Statement of Cash Flows

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Appropriation receipts - operating	2 284 540	2 304 083	2 219 505	2 121 426	2 164 376	2 196 779
Appropriation receipts - capital	144 860	102 669	154 355	166 656	194 308	184 710
Appropriation receipts - rollover	24 389	24 389	....	....	....	....
Grants	879 825	902 077	1 034 474	1 094 259	1 151 433	1 213 931
Sales of goods and services	266 841	271 222	289 487	306 449	317 024	326 236
GST receipts	127 962	127 962	130 521	133 131	135 793	138 509
Interest received	1 231	1 231	1 252	1 273	1 280	1 280
Other cash receipts	59 699	64 206	66 297	68 523	68 619	68 713
Total cash inflows	3 789 347	3 797 839	3 895 891	3 891 717	4 032 833	4 130 158
Cash outflows						
Employee benefits	(2 156 994)	(2 185 685)	(2 212 763)	(2 217 040)	(2 297 077)	(2 368 931)
Superannuation	(299 772)	(321 410)	(319 481)	(324 220)	(341 753)	(351 340)
Borrowing costs	(2 948)	(3 007)	(2 655)	(2 354)	(2 037)	(247)
GST payments	(129 108)	(129 108)	(131 690)	(134 324)	(137 010)	(139 750)
Grants and subsidies	(135 292)	(147 588)	(109 606)	(102 369)	(93 109)	(92 618)
Supplies and consumables	(792 785)	(816 612)	(844 137)	(848 527)	(872 525)	(886 104)
Other cash payments	(46 370)	(47 199)	(49 881)	(51 103)	(52 746)	(55 233)
Total cash outflows	(3 563 269)	(3 650 609)	(3 670 213)	(3 679 937)	(3 796 257)	(3 894 223)
Net cash from (used by) operating activities	226 078	147 230	225 678	211 780	236 576	235 935
Cash flows from investing activities						
Payments for acquisition of non-financial assets	(218 716)	(159 554)	(221 071)	(209 252)	(236 904)	(227 306)
Proceeds from the disposal of non-financial assets	240	240	247	251	251	251
Net cash from (used by) investing activities	(218 476)	(159 314)	(220 824)	(209 001)	(236 653)	(227 055)
Cash flows from financing activities						
Net borrowings	(6 281)	(6 281)	(3 533)	(1 458)	1 398	(7 559)
Net cash from (used by) financing activities	(6 281)	(6 281)	(3 533)	(1 458)	1 398	(7 559)
Net increase (decrease) in cash and cash equivalents held	1 321	(18 365)	1 321	1 321	1 321	1 321

Table 5.7: Statement of Cash Flows (continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and deposits at the beginning of the reporting period	21 535	21 002	2 637	3 958	5 279	6 600
Cash and deposits at the end of the reporting period	22 856	2 637	3 958	5 279	6 600	7 921

Explanation of Major Variations

The variation in Payments for acquisition of non-financial assets primarily reflects the anticipated timing of expenditure on major capital projects.

The variation in Net borrowings primarily reflects the accounting treatment for leases in accordance with AASB 16 *Leases*.

6 DEPARTMENT OF JUSTICE

AGENCY OUTLINE

The Department of Justice provides services that contribute to achieving a fair, just and safe Tasmania by providing an accessible system of justice, protecting and respecting rights, improving laws, influencing positive behaviour and enforcing legal and regulatory responsibilities.

The Department is accountable to:

- the Attorney General, Minister for Justice, Corrections and Rehabilitation, and Minister for Small Business, Trade and Consumer Affairs, The Hon Guy Barnett MP; and
- the Minister for Housing and Planning, The Hon Kerry Vincent MLC.

The Department comprises: Corrective Services (Tasmania Prison Service and Community Corrections); Crown Law; the Registry of Births, Deaths and Marriages; WorkSafe Tasmania; Consumer, Building and Occupational Services; Monetary Penalties Enforcement Service; Justice Support Services (Victims Support, Victims of Crime Assistance and Redress, Safe at Home and Working with Vulnerable People); Strategic Legislation and Policy; and Strategy, Governance and Major Projects.

The Department provides administrative support for: the Supreme and Magistrates Courts; the Tasmanian Industrial Commission; Tasmania Legal Aid; the Tasmanian Electoral Commission; the Tasmanian Civil and Administrative Tribunal; the WorkCover Board Tasmania; the Asbestos Compensation Commissioner; the Parole Board of Tasmania; and the Tasmanian Planning Commission. It also supports the statutory offices of the Solicitor-General; the Director of Public Prosecutions; the Public Guardian; the Anti-Discrimination Commissioner; the Independent Regulator; and the Implementation Monitor. Each of these areas have separate accountability arrangements.

By working closely with the community, other parts of government and relevant statutory bodies, the Department aims to:

- support Ministers by providing evidence based, comprehensive, accurate and timely advice;
- administer and develop courts, tribunals, statutory and regulatory bodies that promote, protect and enforce laws;
- inform the community about laws, rights and responsibilities;
- undertake law and policy development;
- support the community to achieve effective outcomes in the justice system;
- provide a sustainable, safe, secure, humane and effective corrections system; and
- ensure all aspects of the Department's activities are conducted effectively, efficiently and safely.

This chapter provides the Department's financial information for 2026-27 and over the Forward Estimates (2027-28 to 2029-30). Further information about the Department can be found on its website (www.justice.tas.gov.au).

KEY DELIVERABLES

Table 6.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables being undertaken by the Department.

Table 6.1: Key Deliverables Statement

	2026-27	2027-28	2028-29	2029-30
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Community Corrections - increasing demand and case complexity	2 400	2 400	2 400	2 400
Crown Law - increased demand	1 000	1 000	750	750
Historical Forced Adoption Redress Scheme	4 000	....	....	....
Keeping Women Safe ¹	450	....	....	....
Launceston Reception Prison Replacement ²	300	150	....	....
Magistrates Court - increased demand and cost pressures	2 200	2 000	2 000	2 000
Office of the Public Guardian	250	375	375	375
Operational Efficiencies	(7 439)	(17 527)	(21 333)	(21 333)
PlanBuild ³	1 000	1 000	....	....
Specialist Training Facilities ²	400	50	....	....
TASCAT	1 000	1 000	1 000	1 000
TASCAT Access to Justice Program ⁴	505	....	....	....
Tasmania Prison Service - Cost Pressures	40 000	30 000	20 000	20 000

Notes:

1. Ongoing funding is being sought from the Australian Government for this program.
2. This reflects a reprofile of funding allocated through the Infrastructure Investment Project Planning Output within Finance-General.
3. Funding for this initiative is provided through the Digital Transformation Priority Expenditure Program within Finance-General.
4. This reflects a reprofile of funding allocated through the Digital Transformation Priority Expenditure Program within Finance-General.

Community Corrections - increasing demand and case complexity

This deliverable supports Community Corrections to deliver the Government's existing sentencing and parole reforms, including the expansion of electronic monitoring and home detention programs.

Crown Law - increased demand

This deliverable supports Crown Law to respond to continued increased demand for services provided by the State Litigation Office and the Office of the Solicitor-General in relation to workers' compensation, planning and environment, collections, medical negligence and administrative law matters.

Historical Forced Adoption Redress Scheme

This deliverable supports the establishment of the Historical Forced Adoption Redress Scheme for mothers who were subject to historical forced adoption practices. This deliverable provides for the initial implementation of the Scheme, with the total funding requirement to be determined following an actuarial assessment of the estimated cost of the Scheme.

Keeping Women Safe

This deliverable provides additional support for the Keeping Women Safe in their Homes program. The current agreement with the Australian Government ceases on 30 June 2027, and continuation of this program is contingent on the continuation of Australian Government funding.

Launceston Reception Prison Replacement

This deliverable provides for the development of a detailed business case for a new reception prison with contemporary prisoner accommodation, training spaces and accompanying recreation support within the Launceston CBD.

Magistrates Court - increased demand and cost pressures

This deliverable supports the Magistrates Court to respond to continued increased demand for services and case complexity and increasing court security costs. This additional funding is provided on the basis that a Fees Review will be undertaken and the *Magistrates Court (Criminal and General Division) Act 2019* will be proclaimed.

Office of the Public Guardian

This deliverable supports the Office of the Public Guardian to respond to continued increased demand for services due to growing case complexities, state legislative reform to the *Guardianship and Administration Act 1995*, national legislative reforms and initiatives related to the Aged Care and NDIS systems, and recommendations of the *Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability*. Funding is provided on the basis that further policy development will be undertaken to refine scope and reduce long-term costs.

Operational Efficiencies

The Department is required to achieve operational efficiencies in the 2026-27 Budget and over the Forward Estimates.

These efficiencies will be achieved through various initiatives to be implemented across all areas of the Department, including: restructuring and combining related functions to achieve management and operational efficiencies; removing one Deputy Secretary position; investment in digital and AI solutions to streamline processes within the Department and services delivered to the community and reviewing and reprioritising activities; and service delivery models to maximise value for money and focus on frontline service delivery.

PlanBuild

This deliverable supports the implementation of the PlanBuild Tasmania project which aims to streamline development in Tasmania by allowing real-time information about planning and the building and construction industry. The PlanBuild Tasmania project will deliver a central access point for industry, property owners, developers, planning and permit authorities, referral and reporting authorities to manage planning, building, plumbing and other development related enquiries and applications across the state.

Specialist Training Facilities

This deliverable provides for the development of a business case to construct a purpose-built dedicated facility at the Risdon Prison site for physical and operational training of Tasmania Prison Service and other Department of Justice staff.

TASCAT

This deliverable provides additional funding for the Tasmanian Civil and Administrative Tribunal to support continued increased demand associated with services and oversight of new jurisdictions.

TASCAT Access to Justice Program

This deliverable will implement enhancements to the TASCAT case management system with the introduction of new functionality to increase the efficiency and effectiveness of registry and hearing processes.

Tasmania Prison Service - Cost Pressures

This deliverable will assist in addressing correctional staffing costs to maintain the safety and security of staff, inmates and facilities. The funding will also contribute towards other costs associated with increasing prisoner and remandee numbers, including water, food, clothing, bedding and other inmate related consumables and non-salary costs.

OUTPUT GROUPS

Outputs of the Department of Justice are provided under the following Output Groups:

- Output Group 1 - Administration of Justice;
- Output Group 2 - Legal Services;
- Output Group 3 - Corrections, Rehabilitation and Enforcement;
- Output Group 4 - Regulatory and Other Services;
- Output Group 5 - Justice Support Services;
- Output Group 91 - Grants and Subsidies; and
- Output Group 92 - Capital Investment Program.

Output Group 1: Administration of Justice

1.1 Supreme Court Services

This Output is responsible for supporting the Judiciary in the just and timely resolution of criminal and civil matters in the Supreme Court. The Supreme Court has unlimited jurisdiction in criminal and civil matters and acts as a court of review for the Magistrates Court and a range of other decision-making bodies. The Supreme Court sits in Hobart, Launceston and Burnie.

1.2 Magisterial Court Services

This Output is responsible for the operation of the Magistrates Court of Tasmania at registries in Hobart, Launceston, Devonport and Burnie and several country courts on a regular circuit basis. The Court sits as: the Court of Petty Sessions, a court of summary jurisdiction provided for in the *Justices Act 1959*; the Coronial Division, a court provided for in the *Coroners Act 1995*; the Youth Justice Division pursuant to the *Youth Justice Act 1997*; the Children's Division pursuant to the *Children, Young Persons and Their Families Act 1997*; and the Civil Division pursuant to the *Magistrates Court (Civil Division) Act 1992*.

1.3 Births, Deaths and Marriages

This Output provides services involving the registration of a range of life events which legislation requires, or enables, to be registered. Through the provision of these services, it aims to preserve the rights of individuals including the right to a unique identity.

1.4 Tasmanian Civil and Administrative Tribunal

The Tasmanian Civil and Administrative Tribunal is a statutory independent body that resolves disputes and makes decisions where required by law. TASCAT's objectives are set out in the *Tasmanian Civil and Administrative Tribunal Act 2020*.

TASCAT is arranged into divisions and streams to ensure efficient and effective decision making. The scope of TASCAT's decision making functions is very broad, including:

- Guardianship matters, mental health matters and some review rights in the new Community, Children and Families Stream under the Protective Division; and
- Administrative reviews, appeals and originating proceedings related to personal compensation, resource and planning, Anti-Discrimination, civil disputes, disciplinary proceedings and a miscellaneous group of Acts under the General Division.

1.5 Tasmania Legal Aid

Tasmania Legal Aid provides free legal information, advice, education and duty lawyer services in Tasmania. It operates under the *Legal Aid Commission Act 1990* with joint State and Australian Government funding and provides services in accordance with the National Access to Justice Partnership between the Australian Government and the States and Territories.

1.6 Legal Assistance

This Output provides State and Australian Government funding to various organisations within the Legal Assistance Sector that provide essential legal advice, education and representation services to the Tasmanian community.

1.7 Office of the Anti-Discrimination Commissioner

Operating under the *Anti-Discrimination Act 1998*, this Output supports the Anti-Discrimination Commissioner's functions, including:

- the investigation and conciliation of complaints regarding alleged discrimination and prohibited conduct;
- advising and making recommendations to the Minister on the Act and discrimination and related conduct; and
- education and promotion across Tasmania of discrimination and prohibited conduct covered by the Act and rights and responsibilities, including organisation obligations.

The Commissioner must refer unresolved complaints that have incomplete investigations, are not resolved by conciliation conferences or are not dismissed to the Tasmanian Civil and Administrative Tribunal and can also grant exemptions, or reject applications for exemption, from the Act.

1.8 Elections and Referendums

This Output is responsible for the administration of State elections and referendums and the administration of the State Disclosure and Funding scheme established under the *Electoral Disclosure and Funding Act 2023*. Through these services, it contributes to the preservation of the State's parliamentary democracy. It is also responsible for the management and maintenance of electoral rolls for State and local governments, administration of electoral and enrolment policy and systems and the implementation of electoral boundary redistributions.

Since 1 July 2025, the Tasmanian Electoral Commission also administers and manages compliance with Tasmania's new disclosure and funding scheme for parliamentary elections in accordance with the Act.

The scheme provides transparency to the public around the receipt and use of political donations by electoral participants, as well as funding to House of Assembly participants to support future election campaigns and administration.

The Electoral Commissioner also has statutory responsibility for the Aboriginal Land Council and Tasmanian Local Government Elections. The latter are conducted on a cost recovery basis.

1.9 Tasmanian Industrial Commission

The Tasmanian Industrial Commission is an independent tribunal established under the *Industrial Relations Act 1984*. The Commission exercises jurisdiction over the Tasmanian State Service for which it is to:

- conciliate and arbitrate to resolve industrial disputes, including claims of unfair dismissal;
- fix wage rates and set terms and conditions of employment by making industrial awards; and
- approve enterprise and industrial agreements.

1.10 Office of the Independent Regulator

The Office of the Independent Regulator was established and given power under the *Child and Youth Safe Organisations Act 2023*. The Office oversees Tasmanian organisations (including sole traders) required to comply with the Child and Youth Safe Organisations Framework. The Independent Regulator is independent from the Tasmanian Government and reports to Parliament.

The Independent Regulator:

- oversees a wide range of Tasmanian organisations that engage with children and young people;
- assists organisations to comply with the Child and Youth Safe Standards and the Universal Principle;
- builds the capability of organisations to prevent, identify and respond to harm to children and young people;
- ensures organisations report and undertake investigations correctly in line with the Reportable Conduct Scheme;
- has significant enforcement powers to ensure compliance;
- can share information in the interests of protecting children and young people; and
- collects and reports on trends in relation to child and youth safe organisations.

The functions of the Office of the Independent Regulator will be transferred into a new agency, the Commission for Children and Young People, expected to occur in 2026-27 with funding to be transferred from the Department to the Commission.

1.11 Office of the Implementation Monitor

The Office of the Implementation Monitor was established and given power under the *Child Safety Reform Implementation Monitor Act 2024*. The Office oversees, evaluates, monitors and reports on the implementation of the Commission of Inquiry and other child safety reform recommendations.

The Implementation Monitor is independent from the Tasmanian Government and reports directly to Parliament.

The Implementation Monitor:

- will report to Parliament each year on the progress of the Commission of Inquiry and other reform recommendations;
- has developed and published a monitoring and evaluation framework (Implementation Framework) that includes baseline data requirements, indicators and other metrics to track and evaluate progress and the effectiveness of implementation; and
- will undertake independent evaluations and report on the extent to which implementation is making improvements towards the prevention of sexual abuse of children in institutions, improved institutional responses to sexual abuse, and improvement in the support of survivors of such abuse.

1.15 Commission for Children and Young People

This Output provides for the establishment of the new Commission for Children and Young People upon the proclamation of the *Commission for Children and Young People Act 2025*. The Commission will comprise the Commissioner for Children and Young People, the Child Advocate, and the Commissioner for Aboriginal Children and Young People. The Commission will have functions and powers relating to oversight, monitoring and promoting the rights of children and young people including in the youth justice and out of home care systems. The Office of the Independent Regulator will also transfer to the new Commission.

The Commission for Children and Young People will be established as a separate agency after the proclamation of relevant provisions of the Act, with funding to be transferred from the Department to the Commission, expected to occur in 2026-27.

Output Group 2: Legal Services

2.1 Crown Law

This Output aims to protect the interests of the Crown by providing legal services and advice. Crown Law includes the Office of the Solicitor-General, the Office of the Crown Solicitor and the State Litigation Office.

2.2 Legislation Development and Review

This Output provides advice to assist the Attorney-General and Minister for Justice, and other Ministers as required, with the formation of strategic policy and development of legislation that the Department administers. The Office also provides support to the Attorney-General and Minister for Justice, Corrections and Rehabilitation in the discharge of parliamentary, constitutional and legal duties, including participation in the Standing Council of Attorneys-General and advice in relation to cooperative legislative schemes and administration of copyright.

Output Group 3: Corrections, Rehabilitation and Enforcement

3.1 Prison Services

This Output aims to provide a safer Tasmania by ensuring the secure accommodation of prisoners and remandees and offering them opportunities for rehabilitation and personal development through the provision of educational, therapeutic and criminogenic programs. It maintains facilities that provide contemporary care and custody, at various levels of security classifications, for persons detained in custody. It also provides safe, secure transport between correctional facilities and courts, and medical care, as required.

3.2 Community Corrective Services

This Output supports a variety of non-custodial sentencing options. It is responsible for: pre-parole reporting to the Parole Board; pre-sentence reporting to the courts; management of offenders subject to parole orders, community correction orders (supervision and community service), home detention orders, high risk offender orders and drug treatment orders; the delivery of educational, therapeutic and criminogenic programs; and the delivery of the statewide electronic monitoring program. It provides these services in accordance with the *Sentencing Act 1997*, the *Corrections Act 1997* and various other statutes that include sentencing provisions.

3.3 Enforcement of Monetary Penalties

This Output is responsible for the collection and enforcement of monetary penalties imposed by courts, police, local governments and other public sector bodies. Monetary penalties include fines, compensation orders, pecuniary penalty orders and costs. The collection of monetary penalties is a critical element of the justice system as it ensures that there are consequences for offending and acts as a deterrent for re-offending. It also provides revenue to government, local governments and other creditors, and compensation to victims of criminal acts.

Output Group 4: Regulatory and Other Services

4.1 WorkSafe Tasmania

This Output focuses on improving workplace safety, health and return to work outcomes. WorkSafe Tasmania administers laws that regulate workplace relations, work health and safety and workers' compensation.

WorkSafe Tasmania has a strong relationship with the WorkCover Board Tasmania, assisting the Board to fulfil its statutory functions related to injury management, work health and safety and workers' compensation. WorkSafe Tasmania also provides strategic policy advice to the Minister for Small Business, Trade and Consumer Affairs.

4.2 *Tasmanian Planning Commission*

This Output has a range of statutory planning assessment and review responsibilities prescribed in the *Land Use Planning and Approvals Act 1993* and other Resource Management and Planning System legislation including:

- assessing planning scheme amendments or combined permit and amendment applications;
- assessing and advising on amendments to the State Planning Provisions part of the Tasmanian Planning Scheme;
- assessing draft Local Provision Schedules which are part of the Tasmanian Planning Scheme;
- assessing and advising on Tasmanian Planning Policies;
- establishing and maintaining a digital version of State Planning Provisions and Local Provision Schedules under the Tasmanian Planning Scheme;
- assessing major projects and projects of State significance;
- reviewing reports on representations to park and water management plans;
- reporting on the Tasmanian State of the Environment Report; and
- conducting inquiries and reviews under other legislation.

This Output provides advice to the Minister for Housing and Planning and to local government related to its statutory functions.

4.3 *Consumer, Building and Occupational Services*

Consumer, Building and Occupational Services is Tasmania's regulator for consumer protection, building standards and occupational licensing services. CBOS delivers efficient, effective and equitable regulation of these services. CBOS administers 41 Acts, 27 regulations and many subordinate rules, including codes, orders and determinations.

CBOS provides bond administration services for residential tenants, owners and property managers, and licenses businesses and occupations including building service providers, electrical, plumbing, and gas fitting tradespersons, security and investigation agents, motor vehicle traders and conveyancers. CBOS also undertakes a range of compliance activities in line with its regulatory roles and functions, including enforcing and ensuring compliance with consumer laws, building laws and gas and electricity safety standards.

CBOS also administers the Financial Assistance Package for consumers affected by construction company failures.

Output Group 5: Justice Support Services

5.1 *Victims Support*

This Output manages services provided by the Department to support victims in their recovery from the impacts of crime and Institutional Child Sexual Abuse.

This Output is directly responsible for:

- providing coordinated access to counselling and psychological care, and direct personal response for people that have experienced institutional child sexual abuse and mothers who are eligible for financial assistance under the Historical Forced Adoption Redress Scheme;
- providing the Survivor Support Service, which provides counselling and psychological care, support and information to people who engaged with the Commission of Inquiry and the Weiss Independent Review;
- providing a statewide Victims of Crime service to meet the needs to victims of crime in Tasmania, including counselling, assistance with Victims of Crime compensation applications, and Victim Impact Statements;
- administering of the Eligible Persons Register;
- providing the Court Support Liaison Service under the Safe at Home framework, which provides court support to victims of family violence;
- the implementation of a Child and Youth Safe Organisations Framework in Tasmania, including supporting the agency's compliance;
- the Witness Intermediary Scheme; and
- projects related to the implementation of child safeguarding initiatives, including Royal Commission and Commission of Inquiry recommendations.

5.2 Victims of Crime Assistance and Redress

This Output includes administration of the Victims of Crime Assistance Scheme and redress schemes, including Tasmania's participation in the National Redress Scheme for Institutional Child Sexual Abuse and the Tasmanian Government's recently announced Historical Forced Adoption Redress Scheme.

Independent Criminal Injuries Compensation Commissioners determine victims' applications for financial compensation under the *Victims of Crime Assistance Act 1976*.

Funding for compensation or financial assistance payable under the National Redress Scheme and associated civil claims against government agencies as a result of institutional responses to child sexual abuse in State care and the Historical Forced Adoption Redress Scheme are funded from this Output.

5.3 Office of the Public Guardian

The Public Guardian, when appointed by TASCAT: makes lifestyle and personal decisions on behalf of people who lack the capacity to make reasonable decisions due to a decision-making impairment; promotes and protects their rights; and provides education on the operation of the *Guardianship and Administration Act 1995*. The Public Guardian also has a role in helping to resolve disputes regarding Advance Care Directives.

5.4 Safe at Home

Safe at Home is Tasmania's integrated criminal justice response to family violence and is underpinned by the *Family Violence Act 2004*. The objectives of the Safe at Home service system are to:

- improve the safety and security of adult and child victim survivors of family violence in the short and long-term;
- ensure that offenders are held accountable for family violence as a public crime and change their offending behaviour;
- reduce the instance and severity of family violence in the longer-term; and
- minimise the negative impacts of contact with the criminal justice system on adult and child victim survivors.

5.5 Working with Vulnerable People

This Output operates the Registration to Work with Vulnerable People Scheme. The purpose of the Scheme is to provide safeguards for vulnerable people including:

- registration as a requirement for anyone who works or volunteers with vulnerable people, including children, in regulated activities;
- background checks and risk assessments for every person who applies for registration;
- continuous monitoring of registered individuals throughout their registration. This is aided by Tasmania Police, Child Safety Services and others who share information with the Scheme about the reportable behaviour of individuals; and
- prohibiting anyone who poses an unacceptable risk of harm from working or volunteering with vulnerable people, including children, in regulated activities.

Output Group 91: Grants and Subsidies

This Output Group reflects administered payments, grants and subsidies for which the Department is responsible. These payments are determined by Government policy settings and legislation and are made to support community services, industry programs, and other public policy objectives. The Department manages the payments but does not control the associated resources for its own operations.

Financial information for this Output Group is provided in the Detailed Budget Statement section of this chapter.

Asbestos Compensation Fund

The Asbestos Compensation Fund was established in accordance with the *Asbestos Related Diseases (Occupational Exposure) Compensation Act 2011*. The fund is established for the payment of compensation and certain other expenses, related to the contraction of asbestos related diseases by workers who are exposed to asbestos in the course of their employment. The Fund is overseen by the Asbestos Compensation Commissioner, who is responsible for making determinations regarding a worker's application for compensation and managing all monies in relation to the Fund.

WorkCover Board Tasmania

The WorkCover Board Tasmania oversees, promotes, reviews and ensures the efficient operation of workers rehabilitation and compensation procedures in accordance with the *Workers Rehabilitation and Compensation Act 1988*. Integral to this role, it advises the Minister on matters relating to workers rehabilitation and compensation in the State. Other major functions include reviewing the performance of licensed insurers and self-insurers and the operation of the Nominal Insurer and managing the Workers Rehabilitation and Compensation Fund.

Output Group 92: Capital Investment Program

This Output Group supports the Department's Capital Investment Program. Financial information for the Output Group is provided in Table 6.4 in the Output Group Financial Information section of this chapter. More information on the Capital Investment Program is provided in chapter 7 of Budget Paper No. 1.

Burnie Court Complex

The new Burnie Court Complex has been designed to deliver a contemporary, purpose-built, multi-jurisdictional court that improves operational efficiency and strengthens community access to justice. The current Burnie Court Complex which houses both the Burnie Supreme and Magistrates Courts was originally opened in the 1970's and is no longer fit for purpose.

Electronic Security and Mobile Duress Alarm System Replacement

This initiative expands the Mobile Duress Alarm System Replacement project to incorporate the replacement of electronic security systems at the Risdon Prison Complex and Mary Hutchinson Women's Prison. The project will also provide for a new radio system to be installed across the Risdon Prison site.

Improvements to Audiovisual Equipment in Courts

The rollout of audiovisual communications equipment in the Supreme and Magistrates Courts of Tasmania, was completed in April 2026. This supports the Government's response to recommendations 16.11 and 16.12 of the Commission of Inquiry.

New Southern Remand Centre

The New Southern Remand Centre on the Risdon Prison site officially opened on 6 July 2022. The final stage of this project, construction of a state-of-the-art kitchen, including dedicated training facilities for prisoners, was completed in December 2025 and started operating in April 2026. The new kitchen provides opportunities for employment and supports the rehabilitation and reintegration of prisoners, initially employing up to 50 minimum classification rated male prisoners, with potential for other prisoner cohorts to work in the facility.

Risdon Prison - Critical Infrastructure Maintenance

This initiative will continue the program of work to upgrade and maintain critical infrastructure at the Risdon Prison Complex, including equipment replacement. The ongoing replacement and renewal of critical assets is crucial for the continued safe and secure operations of the facilities on the Risdon Prison site, as well as the effective delivery of services to prisoners.

Risdon Prison Complex - Additional Max Security Accommodation

This initiative will deliver a new Maximum Security Offender Accommodation Unit and will include a new alcohol and drug treatment facility. It will also provide additional activity, program support and training spaces within the Risdon Prison Complex site and new office accommodation for staff from Interventions and Reintegration Services. The new facility will lessen the immediate and forecast bed pressure in the men's Maximum Classification Accommodation units.

Risdon Prison Construction Program

This project will include co-funding the purchase of property on the North West coast to accommodate female prisoners transitioning back into the community, an expansion of drug and alcohol rehabilitation programs, and other office and program spaces to allow for the delivery of more intervention and rehabilitation programs to prisoners at the Risdon Prison site. This program will also include a pilot program of in-cell technology for use by prisoners.

Output Group Financial Information

Table 6.2 provides Revenue from Appropriation by Portfolio and Output. This includes Revenue from Appropriation for both Operating and Capital Services. Table 6.3 provides Total Expenses by Portfolio and Output including non-capitalised costs relating to the Capital Investment Program. These tables are followed by an explanation where there are major variations in revenue and/or expense estimates of an Output Group.

Table 6.4 provides financial information for Output Group 92: Capital Investment Program.

Table 6.2: Revenue from Appropriation by Portfolio and Output

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Attorney-General and Minister for Justice, Corrections and Rehabilitation						
Output Group 1 - Administration of Justice						
1.1 Supreme Court Services	10 968	10 968	11 233	9 512	9 212	9 393
1.2 Magisterial Court Services	16 679	18 779	19 335	16 798	16 453	16 721
1.3 Births, Deaths and Marriages	1 429	1 429	1 501	1 437	1 454	1 486
1.4 Tasmanian Civil and Administrative Tribunal	8 531	8 531	9 834	9 313	9 220	9 366
1.5 Tasmania Legal Aid	11 351	11 351	11 355	9 135	9 366	9 571
1.6 Legal Assistance	2 549	2 849	1 833	1 638	1 676	1 715
1.7 Office of the Anti-Discrimination Commissioner	1 651	1 651	1 762	1 659	1 685	1 730
1.8 Elections and Referendums	891	891	948	857	846	867
1.9 Tasmanian Industrial Commission	1 445	1 445	731	664	688	728
1.10 Office of the Independent Regulator	4 251	4 251	4 261	4 272	4 282	4 293
1.11 Office of the Implementation Monitor	1 125	1 125	1 129	1 133	1 137	401
1.15 Commission for Children and Young People	2 490	2 490	2 515	2 536	2 557	2 578
	63 360	65 760	66 437	58 954	58 576	58 849
Output Group 2 - Legal Services						
2.1 Crown Law	10 994	11 994	12 090	11 618	11 553	11 740
2.2 Legislation Development and Review	2 788	2 788	2 653	2 205	1 578	1 602
	13 782	14 782	14 743	13 823	13 131	13 342
Output Group 3 - Corrections, Rehabilitation and Enforcement						
3.1 Prison Services	141 787	155 787	152 680	138 456	130 371	132 787
3.2 Community Corrective Services	24 537	24 537	28 339	26 204	24 949	25 389
3.3 Enforcement of Monetary Penalties	5 378	5 378	5 591	5 291	4 678	4 788
	171 702	185 702	186 610	169 951	159 998	162 964
Output Group 5 - Justice Support Services						
5.1 Victims Support	6 630	6 630	6 798	6 727	4 945	5 016
5.2 Victims of Crime Assistance and Redress	84 794	84 794	128 525	77 024	65 408	43 539
5.3 Office of the Public Guardian	1 606	2 206	1 893	1 666	1 568	1 596
5.4 Safe at Home	4 817	6 957	5 335	4 780	4 796	4 844
	97 847	100 587	142 551	90 197	76 717	54 995
Capital Investment Program	48 039	29 568	76 408	52 074	4 510	....

Table 6.2: Revenue from Appropriation by Portfolio and Output
(continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Services	346 691	366 831	410 341	332 925	308 422	290 150
Capital Services	48 039	29 568	76 408	52 074	4 510	....
	394 730	396 399	486 749	384 999	312 932	290 150
<i>Minister for Housing and Planning</i>						
Output Group 4 - Regulatory and Other Services						
4.2 Tasmanian Planning Commission	4 989	4 989	5 224	4 979	5 060	5 188
	4 989	4 989	5 224	4 979	5 060	5 188
Operating Services	4 989	4 989	5 224	4 979	5 060	5 188
	4 989	4 989	5 224	4 979	5 060	5 188
<i>Minister for Small Business, Trade and Consumer Affairs</i>						
Output Group 4 - Regulatory and Other Services						
4.1 WorkSafe Tasmania	11 249	11 249	11 958	10 944	11 059	11 354
4.3 Consumer, Building and Occupational Services	6 854	6 854	6 196	3 204	3 230	3 348
	18 103	18 103	18 154	14 148	14 289	14 702
Operating Services	18 103	18 103	18 154	14 148	14 289	14 702
	18 103	18 103	18 154	14 148	14 289	14 702
Department of Justice						
Total Operating Services	369 783	389 923	433 719	352 052	327 771	310 040
Total Capital Services	48 039	29 568	76 408	52 074	4 510	....
	417 822	419 491	510 127	404 126	332 281	310 040

Table 6.2: Revenue from Appropriation by Portfolio and Output
(continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Reserved by Law						
<i>Electoral Disclosure and Funding Act 2023</i>	750	3 150	689	706	724	3 342
Expenses of Aboriginal Land Council of Tasmania Elections (<i>Aboriginal Lands Act 1995, Section 17</i>)	5	160	205	5	5	5
Expenses of Parliamentary Elections and Referendums (<i>Electoral Act 2004 and Referendum Procedures Act 2004</i>)	5 698	11 198	5 999	7 976	6 077	12 935
Expenses under the <i>Legislative Council Electoral Boundaries Act 1995</i>	5	5	355	5	5	5
<i>Judicial Commissions Act 2024</i>	....	95	220	227	234	241
Remuneration and Allowances, Implementation Monitor (<i>Child Safety Reform Implementation Monitor Act 2024</i>)	359	359	367	374	388	398
Salaries of Judges (<i>Supreme Court Act 1887</i>)	4 446	4 446	4 722	4 594	4 743	4 858
Salaries of Magistrates (<i>Magistrates Court Act 1987</i>)	6 773	6 773	7 188	7 071	7 294	7 468
Salary and Travel Allowances, Solicitor-General (<i>Solicitor-General Act 1983</i>)	618	618	657	646	667	683
Salary and Travelling Allowance, Associate Judge of the Supreme Court (<i>Supreme Court Act 1959</i>)	529	529	560	553	571	585
<i>Victims of Crime Assistance Act 1976</i>	4 600	7 300	7 500	7 700	5 200	5 400
	23 783	34 633	28 462	29 857	25 908	35 920
Appropriation Rollover	2 000	2 000	....	....	....	....
Total Revenue from Appropriation	443 605	456 124	538 589	433 983	358 189	345 960
Controlled Revenue from Appropriation	443 605	456 124	538 589	433 983	358 189	345 960
	443 605	456 124	538 589	433 983	358 189	345 960

Table 6.3: Total Expenses by Portfolio and Output

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Attorney-General and Minister for Justice, Corrections and Rehabilitation						
Output Group 1 - Administration of Justice						
1.1 Supreme Court Services	23 698	23 800	22 079	20 717	20 599	20 666
1.2 Magisterial Court Services	28 533	30 634	29 041	27 016	26 901	27 093
1.3 Births, Deaths and Marriages	2 399	2 402	2 436	2 072	2 089	2 121
1.4 Tasmanian Civil and Administrative Tribunal	13 111	12 607	14 414	13 873	13 726	13 251
1.5 Tasmania Legal Aid	22 407	22 407	23 197	21 213	21 687	22 137
1.6 Legal Assistance	15 442	15 742	15 011	15 071	15 389	15 705
1.7 Office of the Anti-Discrimination Commissioner	1 855	1 858	1 906	1 866	1 892	1 937
1.8 Elections and Referendums	7 827	16 233	13 452	10 021	8 122	17 616
1.9 Tasmanian Industrial Commission	1 586	1 589	826	808	832	872
1.10 Office of the Independent Regulator	4 251	4 251	4 261	4 272	4 282	4 293
1.11 Office of the Implementation Monitor	1 484	1 484	1 499	1 510	1 528	807
1.15 Commission for Children and Young People	2 490	2 490	2 515	2 536	2 557	2 578
	125 083	135 497	130 637	120 975	119 604	129 076
Output Group 2 - Legal Services						
2.1 Crown Law	12 398	13 409	13 252	13 061	13 017	12 970
2.2 Legislation Development and Review	2 841	2 841	2 642	2 258	1 631	1 655
	15 239	16 250	15 894	15 319	14 648	14 625
Output Group 3 - Corrections, Rehabilitation and Enforcement						
3.1 Prison Services	160 733	173 850	168 675	157 717	151 089	152 492
3.2 Community Corrective Services	24 715	24 733	27 952	26 229	24 974	25 414
3.3 Enforcement of Monetary Penalties	11 742	11 743	10 922	10 756	10 193	10 353
	197 190	210 326	207 549	194 702	186 256	188 259
Output Group 5 - Justice Support Services						
5.1 Victims Support	6 646	6 652	6 820	6 749	4 967	5 038
5.2 Victims of Crime Assistance and Redress	8 473	11 176	15 102	11 206	7 569	7 800
5.3 Office of the Public Guardian	1 712	2 312	1 957	1 772	1 674	1 702
5.4 Safe at Home	7 645	9 787	8 096	4 905	4 921	4 969
5.5 Working with Vulnerable People	10 728	10 728	7 524	4 652	4 699	4 295
	35 204	40 655	39 499	29 284	23 830	23 804

Table 6.3: Total Expenses by Portfolio and Output (continued)

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Forward Estimate	2028-29 Forward Estimate	2029-30 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Output Group 92 - Capital Investment Program						
Risdon Prison - Critical Infrastructure						
Maintenance	3 018	1 412	1 426	2 510	2 510	....
	3 018	1 412	1 426	2 510	2 510	....
Minister for Housing and Planning						
Output Group 4 - Regulatory and Other Services						
4.2 Tasmanian Planning Commission	5 595	5 595	5 665	5 585	5 666	5 794
	5 595	5 595	5 665	5 585	5 666	5 794
Minister for Small Business, Trade and Consumer Affairs						
Output Group 4 - Regulatory and Other Services						
4.1 WorkSafe Tasmania	13 778	13 795	14 141	13 490	13 605	13 900
4.3 Consumer, Building and Occupational Services	21 408	21 490	21 776	19 076	18 187	18 420
	35 186	35 285	35 917	32 566	31 792	32 320
Output Group 91 - Grants and Subsidies						
Asbestos Compensation Fund	6 403	6 303	6 217	6 049	5 871	5 609
WorkCover Board Tasmania	13 369	13 369	13 427	13 487	13 490	13 493
	19 772	19 672	19 644	19 536	19 361	19 102
TOTAL	436 287	464 692	456 231	420 477	403 667	412 980

Explanation of Major Variations

Output Group 1: Administration of Justice

The increase in appropriation revenue and associated expenses for the Magisterial Court Services Output in the 2025-26 Estimated Outcome reflects estimated additional expenditure for increased demand and cost pressures.

The decrease in expenses for the Tasmanian Civil and Administrative Tribunal Output in the 2025-26 Estimated Outcome and the increase in the 2026-27 Budget reflects the revised profile for the TASCAT Access to Justice Program. The increase in appropriation revenue and associated expenses in 2026-27 also reflects the 2026-27 Key Deliverable - TASCAT.

The increase in the Legal Assistance Output in 2025-26 Estimated Outcome is offset by a decrease in 2027-28 reflecting revised timing of grant payments under the Just Healthy Families Program. The decrease in 2026-27 also reflects the completion of the Legal Assistance Sector Support program in 2025-26.

The increase in expenses for the Elections and Referendums Output in the 2025-26 Estimated Outcome reflects estimated costs associated with State elections. The variation over the Forward Estimates reflects the expected timing of elections.

The 2026-27 appropriation revenue for the Output Group includes provision for the 27th pay occurring in that year.

The variation in appropriation revenue for the Output Group from the 2026-27 Budget primarily reflects Operational Efficiencies applied across the Outputs. In addition:

- the decrease in the Magisterial Court Services Output from 2027-28 reflects the funding profile of the 2025-26 and 2026-27 Key Deliverables for Magistrates Court demand and cost pressures;
- the decrease in expenses for the Births, Deaths and Marriages Output in 2027-28 reflects the completion of the Collins Street relocation project;
- the decrease in appropriation revenue for the Tasmanian Legal Aid Output in 2027-28 reflects the completion of the 2025-26 Key Deliverable - Tasmania Legal Aid;
- the decrease in the Tasmanian Industrial Commission Output in 2026-27 reflects the intended transfer of Public Sector Industrial Relations to TASCAT from 2026-27; and
- the decrease in the Office of the Implementation Monitor Output in 2029-30 reflects the funding profile of the initial five-year term of the inaugural Implementation Monitor.

Output Group 2: Legal Services

The increase in the Crown Law Output in the 2025-26 Estimated Outcome reflects estimated additional appropriation expenditure to meet increased demand for services. The variation from 2026-27 reflects the profile of the 2026-27 Key Deliverable - Crown Law - increased demand, offset by Operational Efficiencies.

The decrease in the Legislation Development and Review Output in 2028-29 reflects Operational Efficiencies and the completion of the 2024-25 Key Deliverable - Commission of Inquiry Legislative Program.

Output Group 3: Corrections, Rehabilitation and Enforcement

The increase in the Prison Services Output in the 2025-26 Estimated Outcome reflects estimated additional appropriation expenditure to meet demand and cost pressures. The variation from 2026-27 reflects the funding profile of the 2026-27 Key Deliverable - Tasmania Prison Service - Cost Pressures, partially offset by Operational Efficiencies.

The variation in the Community Corrective Services Output from 2026-27 primarily reflects the 2026-27 Key Deliverable - Community Corrections - increasing demand and case complexity, partially offset by Operational Efficiencies, and the profile for the Commission of Inquiry response - Treatment Programs for Offenders and Non-Offenders.

The decrease in appropriation revenue for the Enforcement of Monetary Penalties Output from 2027-28 reflects Operational Efficiencies and the completion of the 2024-25 Key Deliverable - Enforcement of Monetary Penalties Automated Traffic Enforcement Program.

Output Group 4: Regulatory and Other Services

The variation in appropriation revenue and expenses for the WorkSafe Tasmania Output from 2027-28 onwards reflects the profile of the 2024-25 Key Deliverable - Safe Farming Tasmania and Operational Efficiencies.

The increase in appropriation revenue in 2026-27 for the Tasmanian Planning Commission Output reflects funding for the 27th Pay.

The decrease in appropriation revenue for the Consumer, Building and Occupational Services Output primarily reflects the profile of the 2025-26 Key Deliverable - Financial Support for Consumers Affected by Building Company Insolvency. The decrease in expenses from 2027-28 primarily reflects the profile of the 2026-27 Key Deliverable - PlanBuild.

Output Group 5: Justice Support Services

The decrease in appropriation revenue and expenses for the Victims Support Output from 2028-29 reflects the funding profile for Commission of Inquiry response initiatives: Increased Victims of Crime Counselling Service and Assistance for Victims of Crime.

The variation in expenses for the Victims of Crime Assistance and Redress Output from the 2025-26 Budget reflects estimated expenditure for compensation payments under the *Victims of Crime Assistance Act 1976* (Reserved by Law). The variation in appropriation revenue from 2026-27 reflects the profile of funding for the Provision for Claims Related to Child Sexual Abuse in State Care.

The increase in Office of the Public Guardian Output in the 2025-26 Estimated Outcome reflects estimated additional appropriation expenditure for the Office. The variation from the 2025-26 Estimated Outcome reflects the profile of the 2026-27 Key Deliverable - Office of the Public Guardian and Operational Efficiencies.

The increase in appropriation revenue and expenses for the Safe at Home Output in the 2025-26 Estimated Outcome reflects a transfer of funding from the Department of Premier and Cabinet for activities delivered under *Tasmania's Third Family and Sexual Violence Action Plan: Survivors at the Centre 2022-2027*. The decrease in appropriation revenue and associated expenses in 2027-28 reflects completion of the 2026-27 Key Deliverable - Keeping Women Safe. The further decrease in total expenses over the Forward Estimates reflects the delivery profile of activities under the Action Plan.

Reserved by Law

The increase in the 2025-26 Estimated Outcome for Electoral Disclosure and Funding Act 2023 reflects additional funding for payments under the Act relating to the 2025 State Election. The increase in 2029-30 reflects the next State Election, anticipated to be held in 2029.

The variation from the 2025-26 Budget for Expenses of Aboriginal Land Council of Tasmania Elections (*Aboriginal Lands Act 1995*, Section 17) reflects payments under the Act attributable to Supreme Court Challenges in relation to enrolment processes.

The increase in Expenses of Parliamentary Elections and Referendums (*Electoral Act 2004* and *Referendum Procedures Act 2004*) in the 2025-26 Estimated Outcome reflects additional expenditure related to the 2025 State Election. The increase in 2029-30 reflects the next State Election, anticipated to be held in 2029.

The increase in Expenses under the *Legislative Council Electoral Boundaries Act 1995* in 2026-27 reflects a legislative redistribution to be undertaken in 2026-27.

The increase in *Judicial Commissions Act 2024* in 2026-27 reflects administrative costs associated with the commencement and implementation of the Act which establishes a formal, independent framework for handling complaints against judicial officers.

The variation in *Victims of Crime Assistance Act 1976* from the 2025-26 Budget reflects estimated additional compensation payments.

Table 6.4: Capital Investment Program

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Forward Estimate	2028-29 Forward Estimate	2029-30 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Existing Projects¹						
Attorney-General and Minister for Justice, Corrections and Rehabilitation						
Burnie Court Complex	15 438	7 438	41 825	27 476	....	....
Electronic Security and Mobile Duress Alarm System Replacement ^{2,3}	9 916	9 916	11 672	....	....	....
Improvements to Audiovisual Equipment in Courts	520	520	....	....	....	....
New Southern Remand Centre	10 100	11 300	....	....	....	....
Risdon Prison - Critical Infrastructure Maintenance ³	3 018	1 412	1 426	2 510	2 510	....
Risdon Prison Complex - Additional Max Security Accommodation ⁴	6 387	732	20 705	21 600	2 000	....
Risdon Prison Construction Program ^{2,4}	4 660	250	780	488	....	....
Total CIP Allocations	50 039	31 568	76 408	52 074	4 510	....

Notes:

1. The funding allocations for projects have been revised to present a more accurate expenditure forecast.
2. This item reflects a transfer of \$1.8 million from the Risdon Prison Construction Program to the Electronic Security and Mobile Duress Alarm System Replacement project.
3. This item reflects a transfer of \$6 million from Risdon Prison - Critical Infrastructure Maintenance to Electronic Security and Mobile Duress Alarm System Replacement.
4. This item reflects a transfer of \$7.9 million from the Risdon Prison Construction Program to Risdon Prison Complex Additional Max Security Accommodation.

DETAILED BUDGET STATEMENTS

The following Tables present detailed Budget statements for the Department. Each Statement is followed by an explanation of major variations where applicable.

Table 6.5: Statement of Comprehensive Income

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income						
Appropriation revenue - operating	393 566	424 556	462 181	381 909	353 679	345 960
Appropriation revenue - capital	48 039	29 568	76 408	52 074	4 510	....
Appropriation revenue - rollover	2 000	2 000	....	....	....	....
Grants	35 552	34 229	29 956	26 737	26 032	26 554
Sales of goods and services	5 737	5 737	5 739	5 740	5 741	5 742
Fees and fines	16 625	16 625	15 746	15 869	15 987	16 108
Interest	3 651	3 651	4 174	4 624	5 005	4 987
Other revenue	10 980	11 330	16 029	11 114	11 182	11 249
Total revenue	516 150	527 696	610 233	498 067	422 136	410 600
Total income	516 150	527 696	610 233	498 067	422 136	410 600
Expenses						
Employee benefits	239 042	254 893	257 048	236 919	225 802	233 985
Depreciation and amortisation	15 277	15 277	16 833	17 255	18 855	18 854
Supplies and consumables	78 123	79 761	74 033	69 219	68 120	68 330
Grants and subsidies	47 231	49 753	45 430	41 199	41 563	42 329
Borrowing costs	651	651	904	884	791	842
Other expenses	31 943	40 437	38 043	31 121	24 783	25 098
Total expenses	412 267	440 772	432 291	396 597	379 914	389 438
Net result	103 883	86 924	177 942	101 470	42 222	21 162
Other comprehensive income						
Changes in physical asset revaluation reserve	10 057	10 057	10 127	10 199	10 271	10 490
Total other comprehensive income	10 057	10 057	10 127	10 199	10 271	10 490
Comprehensive result	113 940	96 981	188 069	111 669	52 493	31 652

Explanation of Major Variations

The increase in the 2025-26 Estimated Outcome for Appropriation revenue - operating primarily reflects additional expenditure for Tasmania Prison Service cost pressures, Reserved by Law expenditure including Expenses of Parliamentary Elections and Referendums, *Victims of Crime Assistance Act 1976* and *Electoral Disclosure and Funding Act 2023*, and a transfer of funding from the Department of Premier and Cabinet for activities delivered under *Tasmania's Third Family and Sexual Violence Action Plan: Survivors at the Centre 2022-2027*.

The increase in 2026-27 primarily reflects funding for 2026-27 Key Deliverables including: Tasmania Prison Service - Cost Pressures; Magistrates Court - increased demand and cost pressures; Crown Law - increased demand; TASCAT; and Community Corrections - increasing demand and case complexity, partially offset by Operational Efficiencies. The decrease over the Forward Estimates reflects the profiles for the Provision for Claims related to Child Sexual Abuse in State Care, 2026-27 Key Deliverables and Operational Efficiencies.

The variation in Appropriation revenue - capital reflects the profile of funding for the Capital Investment Program.

The decrease in Grants in the 2025-26 Estimated Outcome reflects the reprofile of funding, primarily to 2026-27, for Specialist Training Facilities, Launceston Reception Prison Replacement and TASCAT Access to Justice Program. The decrease in 2026-27 and variation over the Forward Estimates reflects the funding profile of the Justice Connect Program, the 2026-27 Key Deliverable - PlanBuild, and reimbursements from the Department of Premier and Cabinet for activities delivered under Tasmania's Third Family and Sexual Violence Action Plan.

The decrease in Fees and fines from 2026-27 reflects the completion of the agreement to retain additional enforcement fees in the Agency's Financial Management Account for IT system development.

The increase in Other revenue in the 2025-26 Estimated Outcome reflects cost recoveries associated with delivery and management of elections. The increase in 2026-27 reflects funds collected from councils for administering the Local Government Elections in 2026.

The increase in Employee benefits in the 2025-26 Estimated Outcome reflects estimated additional expenditure required to meet demand and cost pressures for the Tasmania Prison Service, Magistrates Court, Crown Law and the Office of the Public Guardian and additional Reserved by Law expenses associated with Parliamentary elections. The variation over the Forward Estimates primarily reflects Operational Efficiencies and the profile of expenditure associated with the 2026-27 Key Deliverable - Tasmania Prison Service - Cost Pressures.

The increase in Supplies and consumables in the 2025-26 Estimated Outcome reflects additional Reserved by Law expenses associated with Parliamentary elections and Electoral Disclosures, partially offset by the reallocation of budgeted maintenance expenses from the Risdon Prison - Critical Infrastructure Maintenance project to infrastructure costs for the New Southern Remand Centre. The variation over the Forward Estimates reflects the profile of 2026-27 Key Deliverables and Operational Efficiencies.

The increase in Grants and subsidies in the 2025-26 Estimated Outcome primarily relates to activities delivered under Tasmania's Third Family and Sexual Violence Action Plan. The variation from the 2025-26 Estimated Outcome reflects expenses associated with the 2025-26 Key Deliverable - Tasmania Legal Aid, and activities delivered under Tasmania's Third Family and Sexual Violence Action Plan.

The variation in Borrowing costs reflects updated estimates related to lease arrangements for office accommodation.

The increase in Other expenses in the 2025-26 Estimated Outcome reflects estimated additional expenditure for Tasmania Prison Service cost pressures and expenses associated with Victims of Crime Assistance. The variation from the 2025-26 Estimated Outcome primarily reflects: the profile of the 2026-27 Key Deliverables - Tasmania Prison Service - Cost Pressures and Historical Forced Adoption Redress Scheme; the prior Budget initiative - Financial Support for Consumers Affected by Building Company Insolvency; as well as Reserved by Law expenses for compensation payments under the *Victims of Crime Assistance Act 1976*.

Table 6.6: Statement of Comprehensive Income - Administered

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered revenue and other income						
Sales of goods and services	13	13	13	13	13	13
Fees and fines	29 764	29 764	29 932	30 100	28 267	28 434
Interest	2 001	2 001	2 049	2 220	2 479	2 556
Other revenue	21 862	22 218	22 769	23 429	24 033	24 737
Total administered revenue	53 640	53 996	54 763	55 762	54 792	55 740
Total administered income	53 640	53 996	54 763	55 762	54 792	55 740
Administered expenses						
Employee benefits	5 093	5 093	5 127	5 162	5 176	5 190
Supplies and consumables	2 167	2 167	2 177	2 187	2 188	2 189
Grants and subsidies	618	618	621	624	627	630
Transfers to the Public Account	25 492	25 492	25 610	25 729	23 846	23 963
Other expenses	16 142	16 042	16 015	15 907	15 762	15 533
Total administered expenses	49 512	49 412	49 550	49 609	47 599	47 505
Administered net result	4 128	4 584	5 213	6 153	7 193	8 235
Administered comprehensive result	4 128	4 584	5 213	6 153	7 193	8 235

Explanation of Major Variations

The decrease in Fees and fines and Transfers to the Public Account in 2028-29 reflects the completion of the 2024-25 Key Deliverable - Enforcement of Monetary Penalties Automated Traffic Enforcement Program.

The increase in Other revenue from 2025-26 reflects a 30 June 2025 actuarial assessment of future fees receivable for the Asbestos Compensation Fund.

Table 6.7: Administered Revenue

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue Collected on Behalf of the Public Account						
Consumer Affairs Office Regulatory Fees	376	376	378	380	381	382
Fines	20 525	20 525	20 625	20 725	18 825	18 925
Magisterial Courts Regulatory Fees	598	598	600	602	604	606
Other Regulatory Fees	862	862	865	868	871	874
Other Revenue	41	41	41	42	42	42
Registrar-General Regulatory Fees	1 995	1 995	2 002	2 009	2 016	2 023
Supreme Court Regulatory Fees	1 095	1 095	1 099	1 103	1 107	1 111
	25 492	25 492	25 610	25 729	23 846	23 963
Agency Revenue						
Fines	4 313	4 313	4 363	4 413	4 463	4 513
Interest income	2 001	2 001	2 049	2 220	2 479	2 556
Other Revenue	21 821	22 177	22 728	23 387	23 991	24 695
Other Sales of Services	13	13	13	13	13	13
	28 148	28 504	29 153	30 033	30 946	31 777
Total Administered Revenue	53 640	53 996	54 763	55 762	54 792	55 740

Explanation of Major Variations

The decrease in Fines collected on behalf of the Public Account in 2028-29 reflects the completion of the 2024-25 Key Deliverable - Enforcement of Monetary Penalties Automated Traffic Enforcement Program.

Table 6.8: Administered Expenses

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Grants and Subsidies						
Asbestos Compensation Fund	6 401	6 301	6 213	6 043	5 863	5 599
WorkCover Board Tasmania	13 369	13 369	13 427	13 487	13 490	13 493
	19 770	19 670	19 640	19 530	19 353	19 092
Transfers to the Public Account	25 492	25 492	25 610	25 729	23 846	23 963
Other Administered Expenses	4 250	4 250	4 300	4 350	4 400	4 450
Total Administered Expenses	49 512	49 412	49 550	49 609	47 599	47 505

Explanation of Major Variations

The variation in the Asbestos Compensation Fund reflects a 30 June 2025 actuarial assessment of future compensation payable from the Fund.

Table 6.9: Statement of Financial Position as at 30 June

	2026	2026	2027	2028	2029	2030
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	38 051	41 583	29 890	23 273	16 906	15 810
Receivables	3 467	1 987	2 012	2 037	2 062	2 087
	41 518	43 570	31 902	25 310	18 968	17 897
Non-financial assets						
Inventories	1 071	1 161	1 178	1 196	1 214	1 233
Property, plant and equipment	435 327	427 288	498 127	543 906	540 719	533 297
Right-of-use assets	12 564	15 270	16 144	15 529	14 914	14 300
Intangibles	4 646	4 135	3 547	2 959	2 371	1 783
Other assets	17 300	19 493	22 443	22 393	22 343	22 293
	470 908	467 347	541 439	585 983	581 561	572 906
Total assets	512 426	510 917	573 341	611 293	600 529	590 803
Liabilities						
Payables	4 682	6 410	6 524	6 639	6 754	6 870
Lease liabilities	13 779	16 585	18 026	17 757	17 469	17 159
Provisions	523 467	497 488	376 209	302 230	238 730	197 130
Employee benefits	54 003	59 510	53 589	54 005	54 421	54 837
Total liabilities	595 931	579 993	454 348	380 631	317 374	275 996
Net assets (liabilities)	(83 505)	(69 076)	118 993	230 662	283 155	314 807
Equity						
Reserves	263 778	270 299	280 426	290 625	300 896	311 386
Accumulated funds	(347 283)	(339 375)	(161 433)	(59 963)	(17 741)	3 421
Total equity	(83 505)	(69 076)	118 993	230 662	283 155	314 807

Explanation of Major Variations

The variation in Cash and deposits primarily reflects revised estimates based on actuals as at 30 June 2025, and costs associated with the Collins Street, Cambridge Park and State Litigation Office relocation projects, as well as expenditure related to digital reforms across the Department.

The variation in Receivables, Intangibles and Payables in the 2026 Estimated Outcome reflects revised estimates based on actuals as at 30 June 2025.

The variation in Property, plant and equipment reflects revised estimates based on actuals as at 30 June 2025 and the timing of projects in the Capital Investment Program.

The variation in Other assets reflects revised estimates based on actuals as at 30 June 2025 and the Collins Street, Cambridge Park and State Litigation Office relocation projects.

The variation in Right-of-use assets and Lease liabilities reflects revised estimates based on actuals as at 30 June 2025 and the timing of office accommodation fit-outs.

The decrease in Provisions reflects revised estimates based on actuals as at 30 June 2025 and estimated future compensation payable under the National Redress Scheme and associated civil claims made against the State through various Government agencies in relation to institutional child sexual abuse in State care.

Table 6.10: Statement of Financial Position as at 30 June - Administered

	2026	2026	2027	2028	2029	2030
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	54 995	55 295	59 391	64 497	70 823	78 455
Receivables	67 379	72 023	67 037	62 051	57 065	52 079
	122 374	127 318	126 428	126 548	127 888	130 534
Total assets	122 374	127 318	126 428	126 548	127 888	130 534
Liabilities						
Payables	5 871	6 391	6 395	6 399	6 403	6 407
Provisions	55 666	58 131	52 018	45 975	40 112	34 513
Employee benefits	1 435	1 446	1 452	1 458	1 464	1 470
Total liabilities	62 972	65 968	59 865	53 832	47 979	42 390
Net assets (liabilities)	59 402	61 350	66 563	72 716	79 909	88 144
Equity						
Accumulated funds	59 402	61 350	66 563	72 716	79 909	88 144
Total equity	59 402	61 350	66 563	72 716	79 909	88 144

Explanation of Major Variations

The increase in Cash and deposits and Payables in the 2026 Estimated Outcome reflects revised estimates based on 30 June 2025 actuals.

The variation in Receivables and Provisions reflects an actuarial assessment at 30 June 2025 of future fees receivable and future compensation payable from the Asbestos Compensation Fund.

Table 6.11: Statement of Cash Flows

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Appropriation receipts - operating	393 566	424 556	462 181	381 909	353 679	345 960
Appropriation receipts - capital	48 039	29 568	76 408	52 074	4 510	....
Appropriation receipts - rollover	2 000	2 000	....	....	....	....
Grants	35 552	34 229	29 956	26 737	26 032	26 554
Sales of goods and services	5 712	5 712	5 714	5 715	5 716	5 717
Fees and fines	16 625	16 625	15 746	15 869	15 987	16 108
GST receipts	14 550	14 550	14 580	14 610	14 640	14 670
Interest received	3 651	3 651	4 174	4 624	5 005	4 987
Other cash receipts	10 980	11 330	16 029	11 114	11 182	11 249
Total cash inflows	530 675	542 221	624 788	512 652	436 751	425 245
Cash outflows						
Employee benefits	(210 018)	(223 630)	(230 925)	(208 120)	(198 550)	(205 680)
Superannuation	(28 574)	(30 813)	(32 010)	(28 349)	(26 802)	(27 855)
Borrowing costs	(637)	(637)	(902)	(882)	(863)	(842)
GST payments	(14 550)	(14 550)	(14 580)	(14 610)	(14 640)	(14 670)
Grants and subsidies	(47 231)	(49 753)	(45 430)	(41 199)	(41 563)	(42 329)
Supplies and consumables	(78 045)	(79 683)	(73 943)	(69 119)	(68 020)	(68 230)
Other cash payments	(113 359)	(121 853)	(159 359)	(105 137)	(88 320)	(66 735)
Total cash outflows	(492 414)	(520 919)	(557 149)	(467 416)	(438 758)	(426 341)
Net cash from (used by) operating activities	38 261	21 302	67 639	45 236	(2 007)	(1 096)
Cash flows from investing activities						
Payments for acquisition of non-financial assets	(50 644)	(33 779)	(79 332)	(51 853)	(4 360)	....
Net cash from (used by) investing activities	(50 644)	(33 779)	(79 332)	(51 853)	(4 360)	....
Cash flows from financing activities						
Net borrowings	(94)	....	....	....	....	....
Net cash from (used by) financing activities	(94)	....	....	....	....	....
Net increase (decrease) in cash and cash equivalents held	(12 477)	(12 477)	(11 693)	(6 617)	(6 367)	(1 096)
Cash and deposits at the beginning of the reporting period	50 528	54 060	41 583	29 890	23 273	16 906
Cash and deposits at the end of the reporting period	38 051	41 583	29 890	23 273	16 906	15 810

Explanation of Major Variations

The variation in Payments for acquisition of non-financial assets primarily reflects the timing of funding for projects in the Department's Capital Investment Program and office relocation projects.

Table 6.12: Statement of Cash Flows - Administered

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Forward Estimate	2028-29 Forward Estimate	2029-30 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Sales of goods and services	13	13	13	13	13	13
Fees and fines	29 764	29 764	29 932	30 100	28 267	28 434
Interest received	2 001	2 001	2 049	2 220	2 479	2 556
Other cash receipts	21 862	22 218	22 769	23 429	24 033	24 737
Total cash inflows	53 640	53 996	54 763	55 762	54 792	55 740
Cash outflows						
Employee benefits	(4 442)	(4 442)	(4 471)	(4 500)	(4 511)	(4 522)
Superannuation	(645)	(645)	(650)	(656)	(659)	(662)
Grants and subsidies	(618)	(618)	(621)	(624)	(627)	(630)
Transfers to the Public Account	(25 492)	(25 492)	(25 610)	(25 729)	(23 846)	(23 963)
Supplies and consumables	(2 164)	(2 164)	(2 174)	(2 184)	(2 185)	(2 186)
Other cash payments	(16 141)	(17 169)	(17 141)	(16 963)	(16 638)	(16 145)
Total cash outflows	(49 502)	(50 530)	(50 667)	(50 656)	(48 466)	(48 108)
Net cash from (used by) operating activities	4 138	3 466	4 096	5 106	6 326	7 632
Net increase (decrease) in cash and cash equivalents held	4 138	3 466	4 096	5 106	6 326	7 632
Cash and deposits at the beginning of the reporting period	50 857	51 829	55 295	59 391	64 497	70 823
Cash and deposits at the end of the reporting period	54 995	55 295	59 391	64 497	70 823	78 455

7 MINISTERIAL AND PARLIAMENTARY SUPPORT

AGENCY OUTLINE

Ministerial and Parliamentary Support is responsible for the provision of operational, administrative and logistical support to enable the effective functioning of the Tasmanian Parliament and the Executive Government.

Ministerial and Parliamentary Support includes support for all Members of the House of Assembly, Ministers, and certain Parliamentary Office Holders through the provision of staffing services and resources, electorate and Ministerial office accommodation, as well as associated operational services.

It also encompasses the establishment, maintenance and operation of Ministerial and electorate offices, including leasing, fit out, and ongoing property and related services, and other corporate governance and compliance functions including routine disclosures and reporting obligations.

Certain office facilities and staffing support and resources are also provided to some Members of the Legislative Council.

This chapter provides financial information for Ministerial and Parliamentary Support for 2026-27 and over the Forward Estimates (2027-28 to 2029-30).

KEY DELIVERABLES

Table 7.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables being undertaken by Ministerial and Parliamentary Support.

Table 7.1: Key Deliverables Statement

	2026-27	2027-28	2028-29	2029-30
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Operational Efficiencies	(500)	(500)	(500)	(500)
Support for Members of the House of Assembly	2 000	....	....	3 000
Support for Ministers and certain Parliamentary Office Holders	3 000	3 000	3 000	3 000

Operational Efficiencies

This deliverable reflects ongoing operational efficiencies required for Ministerial and Parliamentary Support in 2026-27 and over the Forward Estimates. These efficiencies will be achieved through vacancy control management measures in Ministerial Offices.

Support for Members of the House of Assembly

Funding is provided to assist with employee costs to support Members of the House of Assembly. Additional funding is provided in 2029-30 for costs associated with an election year.

Support for Ministers and certain Parliamentary Office Holders

Funding is provided for the administration of statutory remuneration and allowances, and the provision of operational and administrative services to support the effective operations of Ministers and Parliamentary Office Holders.

OUTPUT GROUPS

Outputs of Ministerial and Parliamentary Support are provided under the following Output Group:

- Output Group 1 - Support for Members of Parliament.

Output Group 1: Support for Members of Parliament

1.1 Support for Ministers and certain Parliamentary Office Holders

This Output provides funding to support the functions of the following offices:

- Premier;
- Ministers (including the Deputy Premier and the Treasurer);
- Speaker of the House of Assembly; and
- Leader of the Government in the Legislative Council.

This Output provides funding for allowances payable in accordance with the provisions of the *Parliamentary Salaries, Superannuation and Allowances Act 2012*.

This Output also provides funding for transport services for the Premier, Ministers and other office holders including the Speaker of the House of Assembly, the President of the Legislative Council and the Leader(s) of non-government parties in the House of Assembly.

1.2 Support for Members of the House of Assembly

This Output provides funding to all elected Members of the House of Assembly to support them in their electorates. The support covers applicable allowances, staffing costs, travel and office facilities such as accommodation, supplies and consumables, fit-out, communications and other equipment.

This Output also provides funding to support the functions of offices for the Leader(s) of non-government parties in the House of Assembly.

Output Group Financial Information

Tables 7.2 and 7.3 provide the Revenue from Appropriation and Total Expenses by Portfolio and Output. This is followed by an explanation where there are major variations in revenue and/or expense estimates of an Output Group.

Table 7.2: Revenue from Appropriation by Portfolio and Output

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Premier						
Output Group 1 - Support for Members of Parliament						
1.1 Support for Ministers and certain Parliamentary Office Holders	24 473	28 187	27 976	26 426	27 085	27 624
1.2 Support for Members of the House of Assembly	7 667	12 179	9 943	7 922	8 089	11 234
	32 140	40 366	37 919	34 348	35 174	38 858
Ministerial and Parliamentary Support						
Total Operating Services	32 140	40 366	37 919	34 348	35 174	38 858
	32 140	40 366	37 919	34 348	35 174	38 858
Reserved by Law						
Allowances of Ministers (<i>Parliamentary Salaries, Superannuation and Allowances Act 2012</i>)	379	379	393	397	400	402
	379	379	393	397	400	402
Total Revenue from Appropriation	32 519	40 745	38 312	34 745	35 574	39 260
Controlled Revenue from Appropriation	32 519	40 745	38 312	34 745	35 574	39 260
	32 519	40 745	38 312	34 745	35 574	39 260

Table 7.3: Total Expenses by Portfolio and Output

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Premier</i>						
Output Group 1 - Support for Members of Parliament						
1.1 Support for Ministers and certain Parliamentary Office Holders	26 313	30 027	29 336	28 265	28 892	29 433
1.2 Support for Members of the House of Assembly	8 027	12 539	9 379	7 458	7 584	10 707
	34 340	42 566	38 715	35 723	36 476	40 140
TOTAL	34 340	42 566	38 715	35 723	36 476	40 140

Explanation of Major Variations

Output 1.1: Support for Ministers and certain Parliamentary Office Holders

The increase in appropriation revenue and associated expenses in the 2025-26 Estimated Outcome reflects estimated additional appropriation for salary and superannuation costs and payments for the settlement of employee entitlements following the 2025 State election.

The variation in appropriation from the 2025-26 Estimated Outcome primarily reflects the profile of funding the 2026-27 Key Deliverable - Support for Ministers and certain Parliamentary Office Holders and prior year Budget initiatives, partially offset by Operational Efficiencies.

The appropriation revenue in 2026-27 also provides for the 27th pay in that year.

Output 1.2: Support for Members of the House of Assembly

The increase in appropriation revenue and associated expenses in the 2025-26 Estimated Outcome reflects estimated additional appropriation for salary and superannuation costs, payments for the settlement of employee entitlements and electorate office fit-out costs following the 2025 State election.

The variation in appropriation from the 2025-26 Estimated Outcome primarily reflects the profile of funding for the 2026-27 Key Deliverable - Support for Members of the House of Assembly.

The appropriation revenue in 2026-27 also provides for the 27th pay in that year.

DETAILED BUDGET STATEMENTS

The following Tables present Detailed Budget statements for Ministerial and Parliamentary Support. Each Statement is followed by an explanation of major variations where applicable.

Table 7.4: Statement of Comprehensive Income

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income						
Appropriation revenue - operating	32 519	40 745	38 312	34 745	35 574	39 260
Other revenue	1 363	1 363	1 363	1 363	1 363	1 363
Total revenue	33 882	42 108	39 675	36 108	36 937	40 623
Total income	33 882	42 108	39 675	36 108	36 937	40 623
Expenses						
Employee benefits	24 873	30 203	29 863	26 760	27 421	30 936
Depreciation and amortisation	1 128	1 128	697	671	647	647
Supplies and consumables	8 014	10 910	7 825	7 959	8 070	8 219
Borrowing costs	254	254	259	262	267	267
Other expenses	71	71	71	71	71	71
Total expenses	34 340	42 566	38 715	35 723	36 476	40 140
Net result	(458)	(458)	960	385	461	483
Comprehensive result	(458)	(458)	960	385	461	483

Explanation of Major Variations

The increase in the 2025-26 Estimated Outcome for Appropriation revenue - operating and Employee benefits reflects estimated additional appropriation for salary costs and the settlement of employee entitlements following the 2025 State election. The variation in these items from the 2025-26 Estimated Outcome reflects the profile of funding for the 2026-27 Key Deliverables - Support for Ministers and certain Parliamentary Office Holders and Support for Members of the House of Assembly and prior year Budget initiatives, offset by Operational Efficiencies.

The decrease from the 2025-26 Estimated Outcome for Depreciation and amortisation reflects the depreciation of electorate offices and associated fit-outs as leases reach end-of-term.

The increase in the 2025-26 Estimated Outcome for Supplies and consumables reflects additional office fit-out costs following the 2025 State election.

Table 7.5: Statement of Financial Position as at 30 June

	2026	2026	2027	2028	2029	2030
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	359	491	491	491	491	491
Receivables	366	188	188	188	188	188
	725	679	679	679	679	679
Non-financial assets						
Property, plant and equipment	950	3 190	3 034	2 897	2 783	2 669
Right-of-use assets	7 583	7 269	6 728	6 194	5 661	5 128
Other assets	240	277	277	277	277	277
	8 773	10 736	10 039	9 368	8 721	8 074
Total assets	9 498	11 415	10 718	10 047	9 400	8 753
Liabilities						
Payables	350	288	288	288	288	288
Lease liabilities	8 588	8 003	6 978	5 921	4 812	3 681
Employee benefits	5 013	5 813	5 181	5 182	5 183	5 184
Other liabilities	....	1	1	1	1	1
Total liabilities	13 951	14 105	12 448	11 392	10 284	9 154
Net assets (liabilities)	(4 453)	(2 690)	(1 730)	(1 345)	(884)	(401)
Equity						
Accumulated funds	(4 453)	(2 690)	(1 730)	(1 345)	(884)	(401)
Total equity	(4 453)	(2 690)	(1 730)	(1 345)	(884)	(401)

Explanation of Major Variations

The variation in the 2026 Estimated Outcome for Cash and deposits; Receivables; Property, plant and equipment; Right-of-use assets; Lease liabilities; and Employee benefits reflect revised estimates as at 30 June 2025.

The variation in Right-of-use assets and Lease liabilities from the 2026 Estimated Outcome primarily reflects electoral office lease arrangements.

The decrease in Employee benefits in 2027 recognises the 27th pay and reduction in the associated liability accrued over prior years.

Table 7.6: Statement of Cash Flows

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Appropriation receipts - operating	32 519	40 745	38 312	34 745	35 574	39 260
GST receipts	330	330	330	330	330	330
Other cash receipts	1 363	1 363	1 363	1 363	1 363	1 363
Total cash inflows	34 212	42 438	40 005	36 438	37 267	40 953
Cash outflows						
Employee benefits	(22 071)	(26 863)	(26 314)	(23 716)	(24 297)	(26 837)
Superannuation	(2 801)	(3 339)	(4 181)	(3 043)	(3 123)	(4 098)
Borrowing costs	(254)	(254)	(259)	(262)	(267)	(267)
GST payments	(330)	(330)	(330)	(330)	(330)	(330)
Supplies and consumables	(8 014)	(10 910)	(7 825)	(7 959)	(8 070)	(8 219)
Other cash payments	(71)	(71)	(71)	(71)	(71)	(71)
Total cash outflows	(33 541)	(41 767)	(38 980)	(35 381)	(36 158)	(39 822)
Net cash from (used by) operating activities	671	671	1 025	1 057	1 109	1 131
Cash flows from financing activities						
Net borrowings	(671)	(671)	(1 025)	(1 057)	(1 109)	(1 131)
Net cash from (used by) financing activities	(671)	(671)	(1 025)	(1 057)	(1 109)	(1 131)
Net increase (decrease) in cash and cash equivalents held	....	....	....	....	....	....
Cash and deposits at the beginning of the reporting period	359	491	491	491	491	491
Cash and deposits at the end of the reporting period	359	491	491	491	491	491

8 DEPARTMENT OF NATURAL RESOURCES AND ENVIRONMENT TASMANIA

AGENCY OUTLINE

The Department of Natural Resources and Environment Tasmania provides services focused on delivering a sustainable Tasmania. This is achieved through actions to protect and enhance Tasmania's cultural and natural values and places; facilitating productive and sustainable industries; and through promoting the sustainable use, presentation, and enjoyment of cultural and natural values. The Department's vision is a Tasmania where natural resources, cultural values and environment are recognised and used sustainably to support future prosperity.

The Department's strategic priorities are to:

- enable business and employment through sustainable growth of Tasmania's productive industries;
- deliver best practice legislative and regulatory systems and support programs;
- put Tasmanian Aboriginal people at the heart of managing land, sea and Country;
- protect and strengthen Tasmania's cultural and natural values;
- enable authentic and rewarding experiences of Tasmania; and
- build a high-performance department, driven by people and systems.

The Department has four key organisational groups: Environment, Heritage and Land; the Tasmania Parks and Wildlife Service; Primary Industries and Water; and Strategy and Business Services.

The Department provides portfolio support to the following Ministers:

- the Minister for Aboriginal Affairs, The Hon Bridget Archer MP;
- the Minister for Arts and Heritage, and the Minister for Environment, The Hon Madeleine Ogilvie MP;
- the Minister for Parks, The Hon Nick Duigan MLC;
- the Minister for Primary Industries and Water, The Hon Gavin Pearce MP;
- the Minister for Racing, The Hon Jane Howlett MP; and
- the Minister for Local Government, The Hon Kerry Vincent MLC.

This chapter provides the Department's financial information for 2026-27 and over the Forward Estimates (2027-28 to 2029-30). Further information about the Department can be found on its website (www.nre.tas.gov.au).

KEY DELIVERABLES

Table 8.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables being undertaken by the Department.

Table 8.1: Key Deliverables Statement

	2026-27	2027-28	2028-29	2029-30
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Abalone Industry Reinvestment Fund	1 000	....	....	....
Additional IFS Officer ¹	....	160	160	160
Agricultural Career Coach	150	150	150	....
Bushfire Winching	700	700	700	700
Digitisation for Wild Catch Fisheries	200	....	....	....
Duck River Dredging	80	....	....	....
Fishery Compliance and Enforcement	114	183	173	169
Greyhound Racing Transition	1 515	1 529	1 589	210
IFS Capital Equipment ¹	180	....	....	....
Marine Environment Tasmania Act	500	....	....	....
Natural Resource Management (NRM) bodies	579	579	579	579
Operational Efficiencies	(4 936)	(13 977)	(19 998)	(20 075)
Peri-Urban Deer Program	840	....	....	....
Pest Control Program Support	500	....	....	....
TARFish	100	....	....	....
Weeds Action Fund	90	....	....	....

Note:

1. This initiative will be delivered by the Inland Fisheries Service. Refer to chapter 14 of this Budget Paper for further information.

Abalone Industry Reinvestment Fund

This deliverable will provide funding to the Abalone Industry Reinvestment Fund to control the invasive long-spined sea urchin and deliver activities that support the sustainability of the industry.

Agricultural Career Coach

This deliverable will provide funding to TasFarmers to connect young Tasmanians with careers in agriculture.

Bushfire Winching

This deliverable will enable critical ongoing aerial platform winch capability to support early and rapid responses to bushfires, particularly in remote areas.

Digitisation for Wild Catch Fisheries

This deliverable will enable the development of a digital transition roadmap and tools that enable transactional efficiency for Tasmania's wild catch fisheries in partnership with Seafood Industry Tasmania.

Duck River Dredging

This deliverable will provide funding to Oysters Tasmania to enable dredging of the Duck River.

Fishery Compliance and Enforcement

This deliverable will provide funding for additional compliance and enforcement activities on Tasmanian waters, undertaken in collaboration with Tasmania Police.

Greyhound Racing Transition

This deliverable will support the Government's commitment to phase out greyhound racing by 30 June 2029, including support for the Tasmanian Racing Integrity Commissioner, industry participants and animal welfare.

Marine Environment Tasmania Act

This deliverable will enable community consultation to inform the Government's Marine Environment Tasmania Act commitment and support the delivery of the project.

Natural Resource Management (NRM) bodies

This deliverable will provide additional funding to each of the State's three NRM regional bodies to support delivery of agreed priority actions that contribute to the sustainable management of Tasmania's natural values and the resilience of our natural and productive landscapes.

Operational Efficiencies

This deliverable reflects the Government's commitment to meeting sustainable budget targets through targeted and ongoing business improvements.

The Department will focus on reducing administrative and operational expenditure by strengthening the management of discretionary spending, including travel, consultancy, advertising, and supplies and consumables. Efficiencies will also be achieved through targeted process and accommodation improvements, such as consolidating office accommodation, streamlining training delivery and implementing technology-enabled efficiencies. In addition, the Department will undertake strategic workforce planning and realise efficiencies through natural attrition and the management of vacant positions.

Peri-Urban Deer Program

This deliverable will provide funding for the continuation of deer management in peri-urban areas.

Pest Control Program Support

This deliverable will provide for a range of targeted measures to control deer and other browsing animals, as well as invasive species.

TARFish

This deliverable will provide additional funding to the recreational sea fishing peak body, TARfish, to support the delivery of recreational sea fishing activities that promote community stewardship of our fisheries.

Weeds Action Fund

This deliverable will enable continuation of the grant program to control serious invasive weeds, safeguarding Tasmania's natural values and enhancing the productivity of agricultural land.

OUTPUT GROUPS

Outputs of the Department of Natural Resources and Environment Tasmania are provided under the following Output Groups:

- Output Group 1 - Land Tasmania;
- Output Group 2 - Primary Industries and Water;
- Output Group 3 - Biosecurity;
- Output Group 4 - Parks;
- Output Group 5 - Racing Regulation and Policy;
- Output Group 6 - Heritage;
- Output Group 7 - Environment;
- Output Group 91 - Grants and Subsidies; and
- Output Group 92 - Capital Investment Program.

Output Group 1: Land Tasmania

1.1 Land Titles, Survey and Mapping Services

This Output provides an effective policy and legislative framework for land administration, and services that underpin land management and support the contemporary development of Tasmania's spatial data infrastructure. It also produces, maintains and integrates a wide range of land information data sets, which support critical emergency management in Tasmania, along with industry and public access to information through the Land Information System Tasmania web interface and TASMAR products.

1.2 Valuation Services

This Output provides an authoritative valuation service for the Government on acquisition, purchase, sale and rental of property, including quality control of statutory property valuations. It also administers and delivers a uniform and consistent valuation system to support rating and taxation in Tasmania. Supplementary valuation services for municipal areas in Tasmania are also either undertaken by the Office of the Valuer-General or subcontracted to valuation firms.

Output Group 2: Primary Industries and Water

2.1 Primary Industries

This Output supports the Government's commitment to grow the farm-gate value of the agricultural sector in Tasmania tenfold to \$10 billion by 2050. Most of the agricultural research, development and extension services delivered via the Tasmanian Institute of Agriculture are reflected in this Output. It also includes Game Services Tasmania, which delivers game and browsing animal management services to landholders, farmers and hunters.

2.2 Supervision of Poppy and Hemp Crops

This Output aims to maintain a securely regulated poppy industry through responsibility for the licensing, inspection, supervision and management of poppy crops. It ensures that the cultivation of poppy crops is performed in accordance with the *Poisons Act 1971*, facilitates policy coordination and the preparation of advice to the Government and facilitates liaison with private enterprise, government agencies, growers and other stakeholder bodies.

This Output is also responsible for ensuring the licensing, inspection and testing of all industrial hemp crops is undertaken in accordance with the *Industrial Hemp Act 2015*.

2.3 Water Resources Management

This Output implements a range of legislation and policies for water management to ensure the equitable, efficient and sustainable allocation and use of surface and ground-water resources and the safety of dams. It supports the development and coordination of policies relating to the regulation of the urban water and sewerage industry. It also provides services to assess, monitor, report and provide advice on the health, condition and state of Tasmania's water resources for the community, industry and government.

2.4 Marine Resources

This Output supports the orderly and sustainable development and management of the Tasmanian aquaculture industry and develops and implements management policies and plans for Tasmania's commercial, recreational and Aboriginal cultural fisheries.

Output Group 3: Biosecurity

3.1 Biosecurity and Product Integrity

This Output provides scientific risk-based systems to exclude, eradicate or effectively manage pests and diseases that jeopardise the relative pest and disease-free status of Tasmania. It delivers diagnostic services to support sustainable pest and disease control measures and to validate the State's relative pest and disease-free status with scientific evidence. This Output: ensures animal welfare practices are consistent with legislative requirements and community expectations; provides a framework to regulate and manage food safety in the primary production and processing sectors and to identify and trace the movement of livestock; and includes services aimed at ensuring that agricultural chemical use is consistent with legislative requirements and community expectations.

Output Group 4: Parks

4.1 Parks

This Output aims to promote and manage, while protecting, Tasmania's world-renowned parks and reserve system. These areas provide significant social, cultural, environmental and economic benefits and experiences. It provides for their sustainable use through maintenance, appropriate infrastructure, high-quality visitor experiences and a culture that promotes visitor safety.

4.2 Crown Land Services

This Output manages Crown Land, ensuring its suitable use and development. It also provides specialist Crown Land property-related advice to government and the private sector.

Output Group 5: Racing Regulation and Policy

5.1 Racing Regulation and Policy

This Output delivers probity and integrity services to the Tasmanian racing industry through policy development and regulatory review, and the activities of the Office of the Tasmanian Racing Integrity Commissioner, including by overseeing the performance of the functions and powers of Tasracing Pty Ltd under the *Racing Regulation and Integrity Act 2024*.

Output Group 6: Heritage

6.1 Historic Heritage

This Output recognises and protects places of historic cultural heritage significance to Tasmania. Assistance and advice are provided to the Tasmanian Heritage Council as part of administering the *Historic Cultural Heritage Act 1995*; to all three levels of government; and to heritage property owners, site managers and sector organisations. The Output aims to facilitate the sustainable use, development, adaptive reuse and interpretation of places of State heritage significance and an understanding and appreciation of the social, economic and environmental benefits of historic heritage to Tasmania and the visitor economy.

6.2 Aboriginal Heritage

This Output protects, conserves and promotes Tasmania's unique Aboriginal heritage. It seeks to increase community understanding and valuing of Aboriginal heritage by providing training, education and interpretation materials. Aboriginal Heritage Tasmania provides administrative support to the Aboriginal Heritage Council and administers the *Aboriginal Heritage Act 1975* to ensure organisations and individuals can fulfil their statutory responsibilities. The Cultural Management Group, established within Aboriginal Heritage Tasmania, oversees implementation of cultural aspects of the *Tasmanian Wilderness World Heritage Area Management Plan 2016*.

This Output also administers the *Aboriginal Land Council Elections Act 2004*, the *Native Title (Tasmania) Act 1994* and the *Aboriginal Lands Act 1995*.

Output Group 7: Environment

7.1 Environmental Management

This Output supports the administration of the *Environmental Management and Pollution Control Act 1994* and develops related policies and strategies for the protection and management of the environment. This Output also supports the work of the Waste and Resource Recovery Board to deliver circular economy initiatives and the vision for Tasmania - “a place where nothing is wasted”.

7.2 Analytical Services

This Output focuses on providing a range of scientific and analytical services to support the delivery of best practice environmental management and the management of environmental incidents.

7.3 Natural Values Management

This Output provides for the conservation and sustainable use of Tasmania’s natural values and land resources. The Output manages the State’s terrestrial and marine natural values to ensure their sustainable use and conservation through a variety of community engagement actions including the Natural Values Atlas.

7.4 Threatened Species

This Output provides for the management and protection of Tasmania’s threatened flora and fauna species, including whales, other cetaceans and other marine life. The Output aims to: ensure that threatened species are protected and retained in the wild; and prevent further species becoming threatened.

Output Group 91: Grants and Subsidies

This Output Group reflects administered payments, grants and subsidies for which the Department is responsible. These payments are determined by the Government’s policy settings and legislation and are made to support community services, industry programs, and other public policy objectives. The Department manages the payments but does not control the associated resources for its own operations.

Financial information for this Output Group is provided in the Detailed Budget Statement section of this chapter.

Contribution to Commonwealth, State and Industry Organisations

This Output provides the State’s contribution to cost sharing arrangements, as agreed at meetings of the Agriculture Ministers’ Forum and in relation to nationally agreed initiatives, particularly for biosecurity programs and projects.

The funding contributes to activities under Output Group 2 - Primary Industries and Water, Output Group 3 - Biosecurity, and Output Group 7 - Environment.

Grant to Institute for Marine and Antarctic Studies

In 2010, the Department entered into the Sustainable Marine Research Collaboration Agreement with the University of Tasmania's Institute for Marine and Antarctic Studies, to assist aquaculture and fisheries research.

This Output provides the Government's contribution to the joint venture by way of an annual grant. IMAS's activities contribute to Output Group 2 - Primary Industries and Water.

Grant to Tasmanian Institute of Agriculture

This Output provides for the Government's contribution towards the agreement for the Tasmanian Institute of Agriculture, through the Department and the University of Tasmania. TIA undertake agricultural research, development, extension and education. TIA's activities contribute to Output Group 2 - Primary Industries and Water and the balance of Government funding is reflected in that Output.

Inland Fisheries Service - Government Contribution

This Output provides for the community service functions of the IFS in relation to the conservation, protection and management of Tasmania's native freshwater fauna and pest fish.

Port Arthur Historic Site Management Authority

This Output provides for the Government's contribution to the Authority to support the agreed conservation funding program for the Port Arthur, Coal Mines and Cascades Female Factory Historic Sites.

Royal Tasmanian Botanical Gardens

This Output provides for the Government's contribution towards the operation of the Gardens and supports the management, conservation and enhancement of the Gardens, in accordance with the *Royal Tasmanian Botanical Gardens Act 2002*. Further information is provided in chapter 16 of this Budget Paper.

Tasmanian Racing Assistance

The Government separately funds the Tasmanian Racing Industry under a deed which provides secure funding and creates certainty for the Industry. The annual funding allocation allows Tasracing Pty Ltd to facilitate key administration roles and functions. This includes responsibility for corporate governance, strategic direction and funding of the Industry, as well as ratification of national rules, the making of local rules and the setting of licence standards and criteria.

Wellington Park Contribution

This Output provides for the Government's contribution to the cost of administering Wellington Park through a grant to the Wellington Park Management Trust.

Output Group 92: Capital Investment Program

This Output Group supports the Department to implement the Government's Capital Investment Program. Financial information for the Output Group is provided in Table 8.4 in the Capital Investment Program section of this chapter. More information on the Capital Investment Program is provided in chapter 7 of Budget Paper No. 1.

Arthur Pieman Conservation Area

Funding has been provided for the maintenance and upgrade of existing tracks in the Arthur Pieman Conservation Area, the planning of future amenities and the ongoing protection of significant Aboriginal cultural values. Investment is guided by the *West Coast Off-Road Vehicle Strategy*.

Ben Lomond - A Year-Round Destination

This project will deliver a contemporary Management Plan for the Ben Lomond National Park that has a focus on year-round activities. In addition, priority on-ground works will be undertaken on both existing and new walking track infrastructure and assets to promote year-round visitation.

Cockle Creek Camping and Access Upgrade

This initiative supports Stage 2 of the Cockle Creek Gateway Project, which will deliver improvements to camping areas, including improved access for motor homes, caravans and camping trailers.

Crown Land Services - Structural Asset Upgrades

Ongoing funding is provided for the management and maintenance of Crown Land assets and structures.

Edge of the World Revitalisation

This initiative will revitalise the 'Edge of the World' experience at the mouth of the Arthur River including a new visitor shelter, interpretation, car parking, toilets and amenity improvements.

Flinders Island Camping Upgrades and RV Access

This project provided for the upgrade of campground facilities and access improvements for recreational vehicles.

Freycinet National Park New Visitor Gateway

This initiative provides funding for the development of the Freycinet Visitor Gateway in addition to funding from the Australian Government. Proposed works include improved visitor facilities to address traffic and parking issues.

Freycinet Peninsula Wastewater

This initiative provides funding to upgrade wastewater infrastructure, a priority identified in the Freycinet Peninsula Master Plan.

Freycinet Tourism Icons Project

In 2019-20, the Australian Government committed funding for sustainable visitor infrastructure that enhances tourism facilities, amenities and experiences in Freycinet National Park.

Hastings Thermal Pool Revitalisation

This initiative assessed the condition of existing services, infrastructure and assets at the thermal pool site, and identified potential alternatives for future investment and operations to deliver a contemporary visitor facility.

An Expression of Interest will be undertaken to explore potential for the site. Remaining funding has been reprioritised to support the delivery of additional urgent works for the Maria Island Re-discovered Project.

Implement a Statewide Parks Online Booking System

This initiative will deliver a contemporary booking system for Parks products and information, providing an enhanced visitor experience.

Improve Disability Access in our Parks and Reserves

This initiative will deliver improved disability access, facilities and mobility equipment at key Parks and Reserves sites, including popular beaches throughout the State.

Improve the Visitor Experience at The Nut State Reserve

This initiative will enable improvements at The Nut State Reserve including the development of improved separation between pedestrians and vehicles, enhanced all abilities access and improved signage and interpretation.

Make Mount Field a Year-Round Destination

This initiative will enhance Mount Field as a year-round destination, including improving access, public huts, track standards and visitor safety in the alpine area.

Maria Island Re-discovered Project

This initiative will deliver Stage 3 of the Maria Island Re-discovered Project to upgrade critical infrastructure for visitors as well as commercial operators. Additional funding of \$3.8 million in 2026-27 has been reprioritised from within the Department's existing Capital Investment Program to this Project, enabling the delivery of planned future works to be brought forward given the significant increase in visitation.

Modernise our Research Farms

This initiative supports the completion of the modernisation of Crown and TIA research farm assets for practical research and demonstration in partnership with the University of Tasmania.

Mount Field National Park New Arrival Concourse

This initiative provides funding for the Mount Field National Park to create a new arrival concourse and car park upgrade.

National Parks - Maintenance Boost

The Tasmania Parks and Wildlife Service manages a significant portfolio of assets that service visitor needs and experiences within parks and reserves across the State. This initiative provides ongoing funding for the maintenance of this asset portfolio.

Next Iconic Walk

This initiative will deliver Tasmania's next iconic multi-day, hut-based walk. This \$40 million project is expected to be delivered over the Forward Estimates, subject to relevant approvals being obtained.

North East Parks and Reserves Upgrades

This initiative supported the completion of asset upgrades within National Parks and Reserves across the North East of the State.

Orange-bellied Parrot Migration and Tracking

This initiative will develop a tracking program for the critically endangered Orange-bellied Parrot, increasing knowledge of the species migratory pathways and opportunities to mitigate risks to its recovery.

Recreational Fishing - Improved boat and trailer parking

To support recreational fishing, in conjunction with local councils, the Government provided funding for upgrades to parking facilities at key boat ramps. Remaining funding has been reprioritised to support the delivery of additional urgent works for the Maria Island Re-discovered Project.

Support Unique Experiences in Dial Range

This initiative will support the development of a varied range of loop walks commencing from key trailheads including Mount Montgomery and Ferndene.

Sustainable Renewal and Maintenance of PWS Critical Roads

This initiative supported the replacement and maintenance costs associated with key sections of the road and bridge network managed by PWS.

Sustaining Safety, Access and Experiences in our Parks and Reserves

This initiative delivers renewed investment in Tasmania's Parks and Reserves in recognition of Tasmania as a world-class visitor destination. This measure supports ongoing upgrades and maintenance of critical public assets.

Tamar Island Wetlands Boardwalk Replacement

This initiative will improve visitor infrastructure including replacement of existing boardwalk and bridges at the Tamar Island Wetlands.

Tasmans Arch and Devils Kitchen Revitalisation

Funding has been provided towards the Tasmans Arch and Devils Kitchen Stage 2 Project, including improvements to tracks and viewing opportunities.

Tasmanian Agricultural Precinct Preparedness

This initiative will provide for investment into facilities at the Mt Pleasant laboratory and research complex in Launceston.

Waste Action Implementation

This project will provide for waste data infrastructure that will support the Government's strategic investment in waste management and resource recovery.

Output Group Financial Information

Table 8.2 provides Revenue from Appropriation by Portfolio and Output. This includes Revenue from Appropriation for both Operating and Capital Services. Table 8.3 provides Total Expenses by Portfolio and Output including non-capitalised costs relating to the Capital Investment Program. These tables are followed by an explanation where there are major variations in revenue and/or expense estimates of an Output Group.

Table 8.4 provides financial information for Output Group 92: Capital Investment Program.

Table 8.2: Revenue from Appropriation by Portfolio and Output

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Forward Estimate	2028-29 Forward Estimate	2029-30 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Minister for Primary Industries and Water						
Output Group 2 - Primary Industries and Water						
2.1 Primary Industries	14 835	14 286	14 310	8 843	8 052	7 833
2.2 Supervision of Poppy and Hemp Crops	788	788	794	752	758	771
2.3 Water Resources Management	7 743	7 503	7 349	6 637	6 381	6 554
2.4 Marine Resources	12 398	11 668	11 167	7 743	6 581	6 187
	35 764	34 245	33 620	23 975	21 772	21 345
Output Group 3 - Biosecurity						
3.1 Biosecurity and Product Integrity	35 782	34 900	32 231	29 014	26 972	27 616
	35 782	34 900	32 231	29 014	26 972	27 616
Output Group 7 - Environment						
7.3 Natural Values Management	10 844	10 844	10 805	9 053	8 948	9 157
	10 844	10 844	10 805	9 053	8 948	9 157
Grants and Subsidies	7 458	9 430	7 929	6 865	6 900	6 929
Capital Investment Program	3 370	1 370	2 000	....	....	....
Operating Services	89 848	89 419	84 585	68 907	64 592	65 047
Capital Services	3 370	1 370	2 000	....	....	....
	93 218	90 789	86 585	68 907	64 592	65 047
Minister for Arts and Heritage						
Output Group 6 - Heritage						
6.1 Historic Heritage	4 538	4 173	3 635	2 543	2 411	2 477
	4 538	4 173	3 635	2 543	2 411	2 477
Grants and Subsidies	17 577	17 577	4 680	4 776	4 903	5 013

Table 8.2: Revenue from Appropriation by Portfolio and Output (continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Services	22 115	21 750	8 315	7 319	7 314	7 490
	22 115	21 750	8 315	7 319	7 314	7 490
Minister for Aboriginal Affairs						
Output Group 6 - Heritage						
6.2 Aboriginal Heritage	4 391	4 391	4 024	3 703	3 684	3 623
	4 391	4 391	4 024	3 703	3 684	3 623
Operating Services	4 391	4 391	4 024	3 703	3 684	3 623
	4 391	4 391	4 024	3 703	3 684	3 623
Minister for Environment						
Output Group 7 - Environment						
7.1 Environmental Management	6 709	3 686	4 886	1 204	1 111	1 138
7.2 Analytical Services	4 153	4 153	4 116	3 724	3 638	3 750
7.4 Threatened Species	8 141	7 691	8 482	7 404	5 487	5 623
	19 003	15 530	17 484	12 332	10 236	10 511
Capital Investment Program	123	123	....	....	....	....
Operating Services	19 003	15 530	17 484	12 332	10 236	10 511
Capital Services	123	123	....	....	....	....
	19 126	15 653	17 484	12 332	10 236	10 511
Minister for Parks						
Output Group 1 - Land Tasmania						
1.1 Land Titles, Survey and Mapping Services	13 779	13 379	13 565	11 777	11 605	11 614
1.2 Valuation Services	4 741	4 741	4 452	4 144	4 082	4 155
	18 520	18 120	18 017	15 921	15 687	15 769
Output Group 4 - Parks						
4.1 Parks	49 651	52 229	45 883	39 808	38 791	39 814
4.2 Crown Land Services	4 178	5 118	3 832	3 675	3 677	3 747
	53 829	57 347	49 715	43 483	42 468	43 561
Grants and Subsidies	4 516	4 731	4 076	4 150	4 248	4 333

Table 8.2: Revenue from Appropriation by Portfolio and Output
(continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Capital Investment Program	28 221	15 741	51 291	35 091	16 035	1 556
Operating Services	76 865	80 198	71 808	63 554	62 403	63 663
Capital Services	28 221	15 741	51 291	35 091	16 035	1 556
	105 086	95 939	123 099	98 645	78 438	65 219
Minister for Racing						
Output Group 5 - Racing Regulation and Policy						
5.1 Racing Regulation and Policy	7 292	7 292	6 707	6 484	6 470	5 112
	7 292	7 292	6 707	6 484	6 470	5 112
Grants and Subsidies	37 303	37 303	38 422	39 574	39 574	39 574
Operating Services	44 595	44 595	45 129	46 058	46 044	44 686
	44 595	44 595	45 129	46 058	46 044	44 686
Department of Natural Resources and Environment Tasmania						
Total Operating Services	256 817	255 883	231 345	201 873	194 273	195 020
Total Capital Services	31 714	17 234	53 291	35 091	16 035	1 556
	288 531	273 117	284 636	236 964	210 308	196 576
Appropriation Rollover	7 322	6 922	....	....	....	....
Total Revenue from Appropriation	295 853	280 039	284 636	236 964	210 308	196 576
Controlled Revenue from Appropriation	228 999	210 998	229 529	181 599	154 683	140 727
Administered Revenue from Appropriation	66 854	69 041	55 107	55 365	55 625	55 849
	295 853	280 039	284 636	236 964	210 308	196 576

Table 8.3: Total Expenses by Portfolio and Output

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Minister for Primary Industries and Water						
Output Group 2 - Primary Industries and Water						
2.1 Primary Industries	16 004	15 320	14 880	9 417	8 630	8 414
2.2 Supervision of Poppy and Hemp Crops	797	798	779	764	770	784
2.3 Water Resources Management	33 020	31 954	22 383	11 814	8 582	8 766
2.4 Marine Resources	31 298	29 743	28 381	24 503	23 355	23 005
	81 119	77 815	66 423	46 498	41 337	40 969
Output Group 3 - Biosecurity						
3.1 Biosecurity and Product Integrity	47 223	51 244	44 170	41 295	38 616	38 832
	47 223	51 244	44 170	41 295	38 616	38 832
Output Group 7 - Environment						
7.3 Natural Values Management	15 345	16 312	15 231	13 466	12 349	12 192
	15 345	16 312	15 231	13 466	12 349	12 192
Output Group 91 - Grants and Subsidies						
Contribution to Commonwealth, State and Industry Organisations	1 107	3 079	1 137	470	470	470
Grant to Institute for Marine and Antarctic Studies	2 792	2 792	2 980	2 980	2 980	2 980
Grant to Tasmanian Institute of Agriculture	1 958	1 958	1 958	1 958	1 958	1 958
Inland Fisheries Service - Government Contribution	1 601	1 601	1 854	1 457	1 492	1 521
	7 458	9 430	7 929	6 865	6 900	6 929
Minister for Arts and Heritage						
Output Group 6 - Heritage						
6.1 Historic Heritage	4 704	4 431	3 879	2 777	2 614	2 683
	4 704	4 431	3 879	2 777	2 614	2 683
Output Group 91 - Grants and Subsidies						
Port Arthur Historic Site Management Authority	17 577	17 577	4 680	4 776	4 903	5 013
	17 577	17 577	4 680	4 776	4 903	5 013

Table 8.3: Total Expenses by Portfolio and Output (continued)

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Forward Estimate	2028-29 Forward Estimate	2029-30 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Minister for Aboriginal Affairs						
Output Group 6 - Heritage						
6.2 Aboriginal Heritage	5 727	5 874	5 094	4 794	4 775	4 714
	5 727	5 874	5 094	4 794	4 775	4 714
Minister for Environment						
Output Group 7 - Environment						
7.1 Environmental Management	22 479	33 720	32 248	28 313	27 085	27 031
7.2 Analytical Services	7 883	7 883	7 750	7 472	7 395	7 517
7.4 Threatened Species	8 543	8 488	8 511	7 528	5 567	5 710
	38 905	50 091	48 509	43 313	40 047	40 258
Minister for Parks						
Output Group 1 - Land Tasmania						
1.1 Land Titles, Survey and Mapping Services	22 282	21 622	24 923	20 339	18 274	18 301
1.2 Valuation Services	7 495	7 495	6 904	6 693	6 737	6 769
	29 777	29 117	31 827	27 032	25 011	25 070
Output Group 4 - Parks						
4.1 Parks	115 705	126 761	116 000	111 332	111 566	113 882
4.2 Crown Land Services	11 994	12 954	11 568	11 519	11 525	11 599
	127 699	139 715	127 568	122 851	123 091	125 481
Output Group 91 - Grants and Subsidies						
Royal Tasmanian Botanical Gardens	4 126	4 341	3 683	3 754	3 849	3 931
Wellington Park Contribution	390	390	393	396	399	402
	4 516	4 731	4 076	4 150	4 248	4 333
Output Group 92 - Capital Investment Program						
Crown Land Services - Structural Asset Upgrades	556	556	556	556	556	556
	556	556	556	556	556	556
Minister for Racing						
Output Group 5 - Racing Regulation and Policy						
5.1 Racing Regulation and Policy	7 582	7 582	6 856	6 787	6 780	5 429
	7 582	7 582	6 856	6 787	6 780	5 429

Table 8.3: Total Expenses by Portfolio and Output (continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Estimated			Forward	Forward	Forward
	Budget	Outcome	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Output Group 91 - Grants and Subsidies						
Tasmanian Racing Assistance	37 303	37 303	38 422	39 574	39 574	39 574
	37 303	37 303	38 422	39 574	39 574	39 574
TOTAL	425 491	451 778	405 220	364 734	350 801	352 033

Explanation of Major Variations

Output Group 1: Land Tasmania

The increase in expenses for the Land Titles, Survey and Mapping Services Output in 2026-27 reflects funding received for the Electronic Survey Data Lodgement project, funded through the Digital Transformation Priority Expenditure Program within Finance-General.

The decrease in appropriation revenue and expenses from 2027-28 reflects Operational Efficiencies and the profile and completion of funding for the Royal Commission into National Natural Disaster - Tasmania's Participation - All Hazards Spatial Infrastructure Project.

The decrease in the Valuation Services Output from 2026-27 primarily reflects Operational Efficiencies.

Output Group 2: Primary Industries and Water

The decrease in the Primary Industries Output from the 2025-26 Budget primarily reflects the reprofile of funding for the prior Budget initiatives: Drought Resilience Package in Partnership with Rural Business; Strategic Industry Partnership Program; and Implementation of Wild Fallow Deer Management Plan to later years, offset by additional estimated expenditure for 2024 Storm Disaster Response. The decrease from 2027-28 reflects the completion of the above initiatives as well as the Sustainable Wine and Agriculture Research and Development Fund initiatives, and the profile of funding for 2026-27 Key Deliverables - Peri-Urban Deer Program and Pest Control Program Support.

The decrease in expenses for the Water Resources Management Output from 2026-27 primarily reflects the funding profile of the Australian Government funded National Water Grid initiative. The decrease in appropriation revenue in 2027-28 reflects Operational Efficiencies and the completion of the Bass Strait Islands Water Security initiative.

The decrease in the Marine Resources Output from 2026-27 reflects the completion of funding for prior Budget initiatives and the profile for: the 2026-27 Key Deliverables including the Abalone Industry Reinvestment Fund; TARfish initiatives; and Operational Efficiencies.

Output Group 3: Biosecurity

The increase in expenses in the 2025-26 Estimated Outcome reflects estimated expenditure associated with a new Fisheries Research and Development Corporation research program agreement and the continued investment in Biosecurity Tasmania's Digital Transformation Program, funded through the Department's Agency Financial Management Account.

The decrease in appropriation and expenses from 2026-27 primarily reflects the profile of funding for Traceability - Sheep and Goat eID Implementation. The decrease in 2027-28 reflects Operational Efficiencies and the completion of prior Budget initiatives including the Weeds Action Fund and Additional Biosecurity Officers initiatives. The decrease in 2028-29 reflects the completion of key deliverables from previous Budgets including RSPCA Support, and Strengthening Biosecurity to Keep Tasmania Disease and Pest Free.

Output Group 4: Parks

The increase in appropriation and expenses for the Parks Output in the 2025-26 Estimated Outcome primarily reflects estimated additional expenditure for Wildfire Suppression and the Crown Land Transaction Turnaround Time initiative. The further increase in expenses reflects an increase in visitors and associated fee revenue, and funding received from the Department of State Growth for the Visitor Economy Infrastructure Improvement Initiative, and the Aboriginal Ranger program.

The decrease in appropriation and expenses from 2026-27 primarily reflects the profile of the 2025-26 Key Deliverable - Parks Operational Support and Operational Efficiencies.

The increase in the Crown Land Services Output in the 2025-26 Estimated Outcome primarily reflects estimated additional expenditure in relation to Future Potential Production Forest Land rates.

Output Group 5: Racing Regulation and Policy

The decrease in 2026-27 reflects the completion of prior Budget initiatives for the establishment of an Independent Racing Integrity Commissioner, Training for Racing Stewards and Support for Thoroughbred and Harness Sectors. The decrease in 2029-30 reflects the profile of funding for the 2026-27 Key Deliverable - Greyhound Racing Transition.

Output Group 6: Heritage

The decrease in the Historic Heritage Output in the 2025-26 Estimated Outcome and further decrease in 2026-27 primarily reflects the revised funding profile for the Supporting Tasmania's Built Heritage initiative. The decrease in 2027-28 reflects Operational Efficiencies and the completion of the Built Heritage initiative.

The decrease in the Aboriginal Heritage Output in 2026-27 reflects the completion of initiatives related to Aboriginal Heritage legislative reforms. The further decrease from 2027-28 reflects Operational Efficiencies.

Output Group 7: Environment

The increase in expenses for the Environmental Management Output in the 2025-26 Estimated Outcome primarily reflects an increase in expenditure to support industry and sector-led projects and the expansion of reinvestment under the Waste and Resource Recovery Board's operational plan. The decrease in appropriation revenue in the 2025-26 Estimated Outcome, and increase in 2026-27, reflects a revised funding profile for the Circular Economy Waste Initiative.

The decrease in the Analytical Services Output in 2027-28 reflects Operational Efficiencies.

The decrease in the Natural Values Management Output in 2027-28 reflects Operational Efficiencies and the completion of prior Budget initiatives including the Landcare Action Grants Program.

The variation in appropriation revenue for the Threatened Species Output from the 2025-26 Estimated Outcome to 2027-28 reflects a revised profile for the Threatened Species Fund, and Operational Efficiencies. The decrease in 2028-29 reflects the completion of funding for the Threatened Species Fund.

Output Group 91: Grants and Subsidies

The increase in Contribution to Commonwealth, State and Industry Organisations in the 2025-26 Estimated Outcome reflects Tasmania's contribution to nationally agreed cost sharing arrangements for the eradication or control of invasive pests, in particular the Varroa Mite Response and the National Red Imported Fire Ant Eradication Program. The decrease in 2027-28 reflects the completion of funding provided in previous Budgets.

The increase in the Grant to Institute for Marine and Antarctic Studies in 2026-27 reflects additional funding for the Sustainable Marine Research Collaboration Agreement Funding for Core Fisheries.

The increase in the Inland Fisheries Service - Government Contribution in 2026-27 reflects additional funding for the 2026-27 Key Deliverable - IFS Capital Equipment. The decrease in 2027-28 reflects the profile of funding for the Anglers Alliance Tasmania, Tagged Trout Program, IFS Operational Support and Junior Fee Waiver initiatives.

The decrease in Port Arthur Historic Site Management Authority in 2026-27 reflects completion of contributions for water and sewerage infrastructure repairs at the Port Arthur Historic Site.

The decrease in Royal Tasmanian Botanical Gardens reflects the completion of the Conservatory Critical Repairs and Eardley-Wilmot Wall Critical Repairs.

Capital Investment Program

Table 8.4 provides financial information for the Department's Capital Investment Program. More information on the Capital Investment Program is provided in chapter 7 of Budget Paper No. 1.

Table 8.4: Capital Investment Program

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Existing Projects						
Minister for Environment						
Orange-bellied Parrot Migration and Tracking	50	50	...	...	...	...
Waste Action Implementation	123	123	...	...	...	...
Minister for Parks						
Arthur Pieman Conservation Area	1 200	820	4 410	2 000	...	...
Ben Lomond - A Year-Round Destination	840	840	800	...	...	...
Cockle Creek Camping and Access Upgrade	1 600	600	2 000	...	...	...
Crown Land Services - Structural Asset Upgrades	556	556	556	556	556	556
Edge of the World Revitalisation	200	200	2 350	...	...	...
Flinders Island Camping Upgrades and RV Access	365	365	...	...	...	...
Freycinet National Park New Visitor Gateway	750	750	8 050	3 800	...	...
Freycinet Peninsula Wastewater	4 700	600	8 100	...	...	...
Freycinet Tourism Icons Project ¹	3 000	3 000	1 600	...	...	...
Hastings Thermal Pool Revitalisation ²	3 230	...	...	...	...	...
Implement a Statewide Parks Online Booking System	1 250	...	1 250	...	...	...
Improve Disability Access in our Parks and Reserves	900	280	1 070	450	...	...
Improve the Visitor Experience at The Nut State Reserve	650	650	975	575	...	...
Make Mount Field a Year-Round Destination	...	...	250	5 310	2 150	...
Maria Island Re-discovered Project ²	5 900	5 900	3 780	...	...	...
Mount Field National Park New Arrival Concourse	150	150	1 600	...	...	...
National Parks - Maintenance Boost	1 000	1 000	1 000	1 000	1 000	1 000
Next Iconic Walk	3 250	2 250	8 000	17 000	8 329	...

Table 8.4: Capital Investment Program (continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
North East Parks and Reserves						
Upgrades	416	416	....	....	....	....
Recreational Fishing - Improved boat and trailer parking ²	100	....	....	....	....	....
Support Unique Experiences in Dial Range	520	520	400	400	....	....
Sustainable Renewal and Maintenance of PWS Critical Roads	1 000	1 000	....	....	....	....
Sustaining Safety, Access and Experiences in our Parks and Reserves	....	....	4 000	4 000	4 000	....
Tamar Island Wetlands Boardwalk Replacement	1 740	740	2 500	....	....	....
Tasmans Arch and Devils Kitchen Revitalisation	1 220	1 020	200	....	....	....
Minister for Primary Industries and Water						
Modernise our Research Farms	274	274	....	....	....	....
Tasmanian Agricultural Precinct Preparedness	3 370	1 370	2 000	....	....	....
Total CIP Allocations	38 354	23 474	54 891	35 091	16 035	1 556

Notes:

1. This item includes Australian Government Funding.
2. The 2026-27 Budget reflects the reprioritisation of funding within the Capital Investment Program to address urgent works for Stage 3 of the Maria Island Re-discovered Project. This reflects \$3.2 million transferred from the Hastings Thermal Pool Revitalisation project and \$550 000 transferred from Recreational Fishing - Improved boat and trailer parking.

DETAILED BUDGET STATEMENTS

The following Tables present detailed Budget statements for the Department. Each Statement is followed by an explanation of major variations where applicable.

Table 8.5: Statement of Comprehensive Income

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income						
Appropriation revenue - operating	189 963	186 842	176 238	146 508	138 648	139 171
Appropriation revenue - capital	31 714	17 234	53 291	35 091	16 035	1 556
Appropriation revenue - rollover	7 322	6 922	....	....	....	....
Grants	36 972	46 808	29 632	15 055	11 217	12 029
Sales of goods and services	42 199	46 590	47 103	47 575	48 059	48 554
Fees and fines	42 480	46 792	47 350	47 372	47 449	47 554
Interest	71	8	10	10	10	10
Other revenue	9 350	13 404	10 282	10 283	10 284	10 284
Total revenue	360 071	364 600	363 906	301 894	271 702	259 158
Net gain/(loss) on non-financial assets	2 314	2 387	2 314	2 314	2 314	2 314
Total income	362 385	366 987	366 220	304 208	274 016	261 472
Expenses						
Employee benefits	158 115	168 720	161 085	149 372	144 890	146 343
Depreciation and amortisation	30 236	30 236	31 132	32 059	33 014	33 998
Supplies and consumables	76 744	87 740	75 142	67 407	64 070	63 861
Grants and subsidies	76 827	79 984	65 900	43 268	35 567	33 973
Other expenses	16 715	16 057	16 854	17 263	17 635	18 009
Total expenses	358 637	382 737	350 113	309 369	295 176	296 184
Net result	3 748	(15 750)	16 107	(5 161)	(21 160)	(34 712)
Other comprehensive income						
Changes in physical asset revaluation reserve	2 260	2 260	2 260	2 260	2 260	2 260
Other movements taken directly to equity	(1 200)	(1 939)	(300)	....	....	....
Total other comprehensive income	1 060	321	1 960	2 260	2 260	2 260
Comprehensive result	4 808	(15 429)	18 067	(2 901)	(18 900)	(32 452)

Explanation of Major Variations

The decrease in Appropriation revenue - operating over the Forward Estimates reflects Operational Efficiencies and the funding profile, and completion of, new and existing key deliverables.

The decrease in Appropriation revenue - capital in the 2025-26 Estimated Outcome primarily reflects the reprofiling of initiatives over the Forward Estimates. The variation from 2026-27 reflects the timing of funding provided for projects in the Department's Capital Investment Program.

The increase in the 2025-26 Estimated Outcome and variation to 2028-29 for Grants primarily reflects the reprofile of funding for the National Water Grid initiative from 2025-26 to 2027-28 and 2028-29, and the profile of the Electronic Survey Data Lodgement project and Fisheries Research and Development Corporation agreements.

The increase in Sales of goods and services from the 2025-26 Estimated Outcome primarily reflects revised estimates for national park entry fees.

The increase in Fees and fines from the 2025-26 Estimated Outcome reflects revised estimates for the landfill levy.

The increase in Other revenue from the 2025-26 Estimated Outcome primarily reflects the reimbursement of insurance claims. The increase in the 2025-26 Estimated Outcome also reflects the reimbursement of expenditure for the Canadian wildfire deployments and fuel reduction burn activity.

The increase in Employee benefits in the 2025-26 Estimated Outcome reflects revised estimates for workers' compensation premium payments. The decrease from 2027-28 primarily reflects Operational Efficiencies.

The increase in Supplies and consumables in the 2025-26 Estimated Outcome primarily reflects estimated additional expenditure associated with Wildfire Suppression, maintenance expenditure linked to insurance claims, increased activity associated with Analytical Services Tasmania and the Visitor Economy Infrastructure Improvement initiative (funded by the Department of State Growth). The decrease from 2026-27 primarily reflects the profile for Traceability - Sheep and Goat eID Implementation and the Threatened Species Fund, and Operational Efficiencies.

The decrease in Grants and subsidies from 2026-27 reflects the profile of prior Budget initiatives including the Circular Economy - Waste Initiative, and Waste and Resource Recovery grants, and the Australian Government National Water Grid initiative.

The variation in Other movements taken directly to equity primarily reflects the payment of asset sales proceeds from the Crown Lands Administration Fund to other agencies.

Table 8.6: Statement of Comprehensive Income - Administered

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered revenue and other income						
Appropriation revenue - operating	66 854	69 041	55 107	55 365	55 625	55 849
Sales of goods and services	25 110	25 110	25 738	26 381	27 041	27 717
Fees and fines	13 005	13 005	12 832	13 136	13 448	13 768
Other revenue	7 822	7 822	7 822	7 822	7 822	7 822
Total administered revenue	112 791	114 978	101 499	102 704	103 936	105 156
Total administered income	112 791	114 978	101 499	102 704	103 936	105 156
Administered expenses						
Grants and subsidies	66 854	69 041	55 107	55 365	55 625	55 849
Transfers to the Public Account	45 937	45 937	46 392	47 339	48 311	49 307
Total administered expenses	112 791	114 978	101 499	102 704	103 936	105 156
Administered net result	....	....	....	....	....	....
Administered comprehensive result	....	....	....	....	....	....

Explanation of Major Variations

The increase in the 2025-26 Estimated Outcome for Appropriation revenue - operating and Grants and subsidies primarily reflects estimated additional expenditure for Contribution to Commonwealth, State and Industry Organisations. The decrease in 2026-27 reflects the completion of contributions for water and sewerage infrastructure repairs at the Port Arthur Historic Site.

Table 8.7: Administered Revenue

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue Collected on Behalf of the Public Account						
Abalone Licences	3 311	3 311	3 394	3 479	3 566	3 655
Land Information Charges	116	116	119	122	125	128
Lands Titles Office Dealings	23 261	23 261	23 843	24 439	25 050	25 676
Marine Farms Fees and Recoveries	1 733	1 733	1 776	1 820	1 866	1 913
Other Regulatory Fees	6 057	6 057	5 710	5 836	5 966	6 099
Other Revenue	5 000	5 000	5 000	5 000	5 000	5 000
Quarantine Fees	1 550	1 550	1 589	1 629	1 669	1 711
Royalty Income	2 822	2 822	2 822	2 822	2 822	2 822
Water Licence Fees	2 087	2 087	2 139	2 192	2 247	2 303
	45 937	45 937	46 392	47 339	48 311	49 307
Revenue from Appropriation						
Annual Appropriation	66 854	69 041	55 107	55 365	55 625	55 849
	66 854	69 041	55 107	55 365	55 625	55 849
Total Administered Revenue	112 791	114 978	101 499	102 704	103 936	105 156

Table 8.8: Administered Expenses

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Grants and Subsidies						
Contribution to Commonwealth, State and Industry Organisations	1 107	3 079	1 137	470	470	470
Grant to Institute for Marine and Antarctic Studies	2 792	2 792	2 980	2 980	2 980	2 980
Grant to Tasmanian Institute of Agriculture	1 958	1 958	1 958	1 958	1 958	1 958
Inland Fisheries Service - Government Contribution	1 601	1 601	1 854	1 457	1 492	1 521
Port Arthur Historic Site Management Authority	17 577	17 577	4 680	4 776	4 903	5 013
Royal Tasmanian Botanical Gardens	4 126	4 341	3 683	3 754	3 849	3 931
Tasmanian Racing Assistance	37 303	37 303	38 422	39 574	39 574	39 574
Wellington Park Contribution	390	390	393	396	399	402
	66 854	69 041	55 107	55 365	55 625	55 849
Transfers to the Public Account	45 937	45 937	46 392	47 339	48 311	49 307
Total Administered Expenses	112 791	114 978	101 499	102 704	103 936	105 156

Explanation of Major Variations

The increase in Contribution to Commonwealth, State and Industry Organisations in the 2025-26 Estimated Outcome reflects Tasmania's contribution to the nationally agreed cost sharing arrangements for the eradication or control of invasive pests, in particular the Varroa Mite Response and the National Red Imported Fire Ant Eradication Program. The decrease in 2027-28 reflects the completion of additional funding for the Varroa Mite Response and the National Red Imported Fire Ant Eradication Program provided in previous Budgets.

The increase in the Grant to Institute for Marine and Antarctic Studies in 2026-27 reflects additional funding for the Sustainable Marine Research Collaboration Agreement Funding for Core Fisheries.

The increase in the Inland Fisheries Service - Government Contribution in 2026-27 reflects additional funding for the 2026-27 Key Deliverable - IFS Capital Equipment. The decrease in 2027-28 reflects the profile of funding for the Anglers Alliance Tasmania, Tagged Trout Program, IFS Operational Support and Junior Fee Waiver initiatives.

The decrease in Port Arthur Historic Site Management Authority in 2026-27 reflects the completion of contributions for water and sewerage infrastructure repairs at the Port Arthur Historic Site.

The decrease in Royal Tasmanian Botanical Gardens reflects the completion of the Conservatory Critical Repairs and Eardley-Wilmot Wall Critical Repairs.

Table 8.9: Statement of Financial Position as at 30 June

	2026	2026	2027	2028	2029	2030
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	136 376	130 508	118 518	110 468	106 430	104 343
Receivables	6 589	8 201	8 270	8 339	8 408	8 477
Equity investments	2 743	2 797	2 797	2 797	2 797	2 797
Other financial assets	3 952	5 809	5 809	5 809	5 809	5 809
	149 660	147 315	135 394	127 413	123 444	121 426
Non-financial assets						
Inventories	1 213	1 084	1 119	1 154	1 189	1 224
Assets held for sale	1 472	1 144	1 144	1 144	1 144	1 144
Property, plant and equipment	1 751 442	1 745 842	1 745 937	1 743 401	1 738 637	1 733 639
Right-of-use assets	21 389	12 899	12 899	12 899	12 899	12 899
Infrastructure	413 467	380 575	406 595	414 519	404 660	379 572
Heritage and cultural assets	16 939	16 714	16 939	17 164	17 389	17 614
Intangibles	12 611	10 382	10 190	9 998	9 806	9 604
Other assets	2 565	2 598	2 667	2 731	2 795	2 829
	2 221 098	2 171 238	2 197 490	2 203 010	2 188 519	2 158 525
Total assets	2 370 758	2 318 553	2 332 884	2 330 423	2 311 963	2 279 951
Liabilities						
Payables	3 967	3 326	3 443	3 560	3 677	3 794
Lease liabilities	20 212	16 544	16 544	16 544	16 544	16 544
Contract liabilities	8 690	9 562	9 562	9 562	9 562	9 562
Provisions	65	....	....	....	....	....
Employee benefits	40 511	42 736	38 882	39 204	39 526	39 848
Other liabilities	1 227	1 212	1 213	1 214	1 215	1 216
Total liabilities	74 672	73 380	69 644	70 084	70 524	70 964
Net assets (liabilities)	2 296 086	2 245 173	2 263 240	2 260 339	2 241 439	2 208 987
Equity						
Reserves	1 128 365	1 138 354	1 140 614	1 142 874	1 145 134	1 147 394
Accumulated funds	258 230	201 542	217 349	212 188	191 028	156 316
Other equity	909 491	905 277	905 277	905 277	905 277	905 277
Total equity	2 296 086	2 245 173	2 263 240	2 260 339	2 241 439	2 208 987

Explanation of Major Variations

The decrease in Cash and deposits from the 2026 Estimated Outcome primarily reflects revised Environmental Management expenditure funded from the Department's Waste and Resource Recovery Account cash balance.

The variation in Receivables, Other financial assets, Property, plant and equipment, Payables and Employee benefits in the 2026 Estimated Outcome reflects revised estimates based on 30 June 2025 actuals.

The decrease in Assets held for sale in the 2026 Estimated Outcome reflects Crown Land parcels approved for sale under the public sale program that are not yet under contract and Crown Land sales agreements for sale but not yet finalised.

The decrease in Right-of-use assets and Lease liabilities in the 2026 Estimated Outcome reflects the accounting treatment for leases in accordance with AASB 16 *Leases*.

The variation in Infrastructure primarily reflects the funding profile of the Capital Investment Program.

The decrease in Intangibles from 2026 reflects the annual depreciation and revaluation of Abalone quota units held by the Department.

The decrease in Employee benefits in 2027 recognises the 27th pay and the reduction in the associated liability accrued over prior years.

Table 8.10: Statement of Financial Position as at 30 June - Administered

	2026	2026	2027	2028	2029	2030
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	16	13	13	13	13	13
Receivables	2 806	1 222	1 222	1 222	1 222	1 222
Other financial assets	2 037	1 913	1 913	1 913	1 913	1 913
	4 859	3 148	3 148	3 148	3 148	3 148
Total assets	4 859	3 148	3 148	3 148	3 148	3 148
Liabilities						
Payables	4 255	2 485	2 485	2 485	2 485	2 485
Other liabilities	604	663	663	663	663	663
Total liabilities	4 859	3 148	3 148	3 148	3 148	3 148
Net assets (liabilities)	....	....	....	....	....	....
Total equity	....	....	....	....	....	....

Explanation of Major Variations

The decrease in Receivables and Payables in the 2026 Estimated Outcome reflects revised estimates based on 30 June 2025 actuals, which reflected a delay in the receipt and subsequent transfer of annual water and sewerage license fees.

Table 8.11: Statement of Cash Flows

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Appropriation receipts - operating	189 963	186 842	176 238	146 508	138 648	139 171
Appropriation receipts - capital	31 714	17 234	53 291	35 091	16 035	1 556
Appropriation receipts - rollover	7 322	6 922	....	....	....	....
Grants	36 972	46 808	29 632	15 055	11 217	12 029
Sales of goods and services	42 199	46 590	47 103	47 575	48 059	48 554
Fees and fines	42 480	46 792	47 350	47 372	47 449	47 554
GST receipts	18 076	18 076	18 076	18 076	18 076	18 076
Interest received	71	8	10	10	10	10
Other cash receipts	9 281	13 335	10 213	10 214	10 215	10 215
Total cash inflows	378 078	382 607	381 913	319 901	289 709	277 165
Cash outflows						
Employee benefits	(137 779)	(147 011)	(142 921)	(127 504)	(122 863)	(124 105)
Superannuation	(20 015)	(21 388)	(22 019)	(21 547)	(21 706)	(21 917)
GST payments	(18 076)	(18 076)	(18 076)	(18 076)	(18 076)	(18 076)
Grants and subsidies	(76 827)	(79 984)	(65 900)	(43 268)	(35 567)	(33 973)
Supplies and consumables	(76 744)	(87 740)	(75 142)	(67 407)	(64 070)	(63 861)
Other cash payments	(16 665)	(16 007)	(16 804)	(17 213)	(17 585)	(17 959)
Total cash outflows	(346 106)	(370 206)	(340 862)	(295 015)	(279 867)	(279 891)
Net cash from (used by) operating activities	31 972	12 401	41 051	24 886	9 842	(2 726)
Cash flows from investing activities						
Payments for acquisition of non-financial assets	(39 414)	(25 520)	(55 055)	(35 250)	(16 194)	(1 675)
Proceeds from the disposal of non-financial assets	2 314	2 387	2 314	2 314	2 314	2 314
Equity injections and cash flows from restructuring	(1 200)	(1 939)	(300)	....	....	....
Net cash from (used by) investing activities	(38 300)	(25 072)	(53 041)	(32 936)	(13 880)	639
Net increase (decrease) in cash and cash equivalents held	(6 328)	(12 671)	(11 990)	(8 050)	(4 038)	(2 087)
Cash and deposits at the beginning of the reporting period	142 704	143 179	130 508	118 518	110 468	106 430
Cash and deposits at the end of the reporting period	136 376	130 508	118 518	110 468	106 430	104 343

Explanation of Major Variations

The variation in Payments for acquisition of non-financial assets reflects the timing of capital projects in the Department's Capital Investment Program.

The variation in Equity injections and cash flows from restructuring reflects the transfer of funds from the Crown Lands Administration Fund to other agencies.

Table 8.12: Statement of Cash Flows - Administered

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Appropriation receipts - operating	66 854	69 041	55 107	55 365	55 625	55 849
Sales of goods and services	25 110	25 110	25 738	26 381	27 041	27 717
Fees and fines	13 005	13 005	12 832	13 136	13 448	13 768
Other cash receipts	7 822	7 822	7 822	7 822	7 822	7 822
Total cash inflows	112 791	114 978	101 499	102 704	103 936	105 156
Cash outflows						
Grants and subsidies	(66 854)	(69 041)	(55 107)	(55 365)	(55 625)	(55 849)
Transfers to the Public Account	(45 937)	(45 937)	(46 392)	(47 339)	(48 311)	(49 307)
Total cash outflows	(112 791)	(114 978)	(101 499)	(102 704)	(103 936)	(105 156)
Net increase (decrease) in cash and cash equivalents held	....	....	....	....	....	....
Cash and deposits at the beginning of the reporting period	16	13	13	13	13	13
Cash and deposits at the end of the reporting period	16	13	13	13	13	13

9 DEPARTMENT OF POLICE, FIRE AND EMERGENCY MANAGEMENT

AGENCY OUTLINE

The Department of Police, Fire and Emergency Management is responsible for the delivery of quality policing, fire and emergency management services in Tasmania.

Comprised of Tasmania Police, Tasmania Fire and Emergency Services, Forensic Science Service Tasmania and Business and Executive Services, the Department is accountable to the Minister for Police, Fire and Emergency Management, The Hon Felix Ellis MP.

The TFES reports separately to the State Fire Commission for the purposes of operational and financial reporting. The TFES initiatives are reflected in chapter 17 of this Budget Paper.

The Department is committed to providing a safe, secure and resilient Tasmania and building individual and organisational capability in order to provide high quality services to the Tasmanian community. This capability will be built by continuing to value the Department's people, striving to implement innovative ideas and continually improving the Department's business.

The Department aims:

- to reduce crime;
- for the community to feel safe and be safe;
- to improve driver behaviour through traffic law enforcement;
- to contribute to community resilience through effective security and emergency management; and
- to be a values-based organisation.

This chapter provides the Department's financial information for 2026-27 and over the Forward Estimates (2027-28 to 2029-30). Further information about the Department can be found on its website (www.dpfem.tas.gov.au).

KEY DELIVERABLES

Table 9.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables being undertaken by the Department.

Table 9.1: Key Deliverables Statement

	2026-27	2027-28	2028-29	2029-30
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Firearm Reform and Gun Buyback Scheme	5 000	....	....	....
Operational Efficiencies	(8 064)	(12 750)	(25 790)	(25 790)
Support for Injured Workers	15 000	15 000	15 000	15 000

Firearm Reform and Gun Buyback Scheme

This deliverable will commence implementation of the Government's firearm reform agenda, strengthening penalties to deter criminal possession of illegal firearms and establishing a gun buyback scheme to support community safety.

Operational Efficiencies

This deliverable reflects the Department's operational efficiency and reprioritisation measures to support the long-term financial sustainability of the Department while maintaining frontline service delivery.

Initial efficiency measures focus on reviewing property expenditure, including consolidation of leases and property ownership, identifying efficiencies in ICT spending, reviewing long-term vacant State Service positions and investing in automation. Over the Forward Estimates, the Department will continue to review service delivery models to determine the most efficient and effective structure to support departmental objectives.

Support for Injured Workers

Additional funding is provided to respond to rising demand for support services and to meet the significant increase in costs and expenses to the State associated with workers' compensation claims.

OUTPUT GROUPS

Outputs of the Department of Police, Fire and Emergency Management are provided under the following Output Groups:

- Output Group 1 - Public Safety;
- Output Group 2 - Crime;
- Output Group 3 - Traffic Policing;
- Output Group 4 - Emergency Management; and
- Output Group 92 - Capital Investment Program.

Output Group 1: Public Safety

1.1 Support to the Community

This Output relates to personal safety in the community, maintaining public order and the provision of safety initiatives that assist in developing safe, secure and resilient communities. Through the provision of high visibility targeted patrols and the establishment of partnerships with community organisations, the Department aims to ensure that the public has confidence in, and is satisfied with, the services provided.

Services provided under Output Groups 1 and 2 include the Department's response to the important issue of family violence and significant support for services delivered by other departments.

Output Group 2: Crime

2.1 Investigation of Crime

This Output relates to the detection and apprehension of offenders, including the investigation of serious and organised crime. Through crime detection strategies and legislative reform, the Department aims to reduce the number of offences committed against both people and property.

2.2 Fisheries Security

This Output relates to marine safety and the protection of State and Australian Government marine resources, through the provision of marine compliance and enforcement activities. By using a combination of overt and covert sea patrols, and in port, at sea and fish processor inspections, the Department is able to target offenders, facilitate the protection and security of marine resources in both the recreational and commercial fishing sectors and ensure the safety of vessel operators.

2.3 Support to Judicial Services

This Output relates to policing services that support the judicial system, such as:

- the prosecution of offenders;
- provision of diversionary programs;
- bail and warrant processing;

- victim support services and investigation; and
- clerical and investigation services on behalf of the Coroner.

In addition, the Department has a lead role in the response to family violence in Tasmania.

Output Group 3: Traffic Policing

3.1 Traffic Policing

This Output relates to the improvement of driver behaviour, traffic law compliance and minimising road trauma. Through the provision of high visibility patrols on highways and arterial roads, targeting high-risk driver behaviour and the attendance at, and investigation of, vehicle crashes, the Department aims to improve road safety, reduce the incidence of inattentive driving and diminish the use of alcohol/drugs whilst driving.

Output Group 4: Emergency Management

4.1 Fire and Emergency Services

This Output involves the provision of emergency services in accordance with the *Emergency Management Act 2006* and the Tasmanian Emergency Management Arrangements. Activities undertaken as part of this Output include:

- road crash rescue, emergency risk management and disaster mitigation;
- preparedness, responsiveness and recovery from emergency events; and
- the development and training of volunteers.

This Output also reflects the funding arrangements and activities delivered by the Tasmania Fire Service under the *Fire Service Act 1979*, such as community fire safety programs and fire investigation.

Further information is included in chapter 17 of this Budget Paper.

4.2 State Security and Rescue Operations

This Output relates to the provision of whole-of-government policies relating to counter terrorism and terrorist threats, countering violent extremism and the provision of search and rescue operations. Activities included under the Output consist of:

- involvement in multi-jurisdictional exercises;
- supporting national counter terrorism arrangements; and
- the provision of a combination of land, sea and air search and rescue operations.

Output Group 92: Capital Investment Program

This Output Group supports the Department's Capital Investment Program. Financial information for the Output Group is provided in Table 9.4 in the Output Group Financial Information section of this chapter. More information on the Capital Investment Program is provided in chapter 7 of Budget Paper No. 1.

Bridgewater Police Station Upgrade

This initiative upgraded the Bridgewater Police Station, which was originally built in 1981. This new facility, completed in November 2025, now provides police officers and the community with modern, fit-for-purpose premises into the future.

Crackdown on Anti-Social Driving

This initiative provided implementation funding for Unmanned Aerial Vehicles (drones) for Tasmania Police to assist in the crackdown on anti-social driving and to support police capturing vehicles used in hooning and drag nights, or mini-bikes used in urban areas.

Fire and Emergency Service Volunteer Grants Program

This initiative delivers capital upgrades for Tasmania Fire Service and State Emergency Service volunteer facilities, providing volunteers with access to contemporary and fit-for-purpose facilities. These upgrades align with key priorities of the State Fire Commission, as identified in the Department of Police, Fire and Emergency Management Strategic Asset Management Plan.

Forensic Science Technology Uplift

This initiative delivers upgraded scientific instruments with greater forensic sensitivity, improved efficiency and higher levels of result accuracy. It will also increase the capacity of forensic refrigeration and freezer storage for serious crime exhibits.

Kingston Emergency Services Hub

This initiative will support the safety of the growing southern region by constructing an Emergency Services Hub in Kingston to co-locate emergency services, including police, fire and emergency services into one strategic, contemporary facility.

Lift Infrastructure

This initiative provides for the replacement of lifts in Tasmania police stations and support buildings across the State.

Police Academy Capacity Upgrades

This initiative delivers upgrades to the Tasmania Police Academy, including commissioning and installation of a new electrical switchboard, upgraded changerooms and replacement of the roofing. These works will ensure that the Academy remains fit-for-purpose and can continue to accommodate an increased number of recruits and other police officers participating in promotion processes, professional development and specialist training.

Police Protective Equipment and Safety Enhancements

This initiative supports the Use of Force Options - TASERs and Tactical Handheld Metal Detectors (Wands). The use of a Tactical Handheld Metal Detector (Wand) improves police officer safety when searching for metallic objects such as knives and other dangerous implements.

Project Unify

This initiative provides for the upgrade of a number of disparate, disconnected and ageing ICT systems that support policing operations and external clients.

Rosebery Emergency Services Hub

This initiative provides for the construction of a fit-for-purpose Emergency Services Hub for police, fire and emergency services workers in Rosebery.

Rosebery Police Station

This initiative provides for the upgrade of the Rosebery Police Station to improve facilities to meet community needs.

SES Vehicles

This initiative supports the upgrade of the State Emergency Service vehicle fleet, including the procurement of heavy rescue, medium response, light rapid response and tactical vehicles. The replacement program will see fabrication of new vehicles to support flood and storm response operations, road rescue, and search and rescue, and will be dispersed across Tasmania.

St Helens Police Station

This project provided for the construction of a new St Helens Police Station, which was completed in February 2026. The new facility provides police officers and the community with a contemporary building that accommodates the growing needs of the East Coast area.

Upgrade Police Housing

This initiative, due to be completed during 2026, delivers refurbished residential housing for police officers and their families stationed in remote and regional areas of Tasmania.

Western Arch

This initiative provided funding to establish the Western Arch Multidisciplinary Centre, which was opened in March 2026. This centre now offers a place of support and safety services to victim survivors of sexual harm, including counselling, specialist police investigators and other related services from the one location.

Wynyard Emergency Services Hub

This initiative will deliver a Wynyard Emergency Services Hub in one of the busiest townships on the North West Coast. The Hub will maximise co-location opportunities, operational efficiencies and service delivery for the broader communities they serve.

Output Group Financial Information

Table 9.2 provides Revenue from Appropriation by Portfolio and Output. This includes Revenue from Appropriation for both Operating and Capital Services. Table 9.3 provides Total Expenses by Portfolio and Output including non-capitalised costs relating to the Capital Investment Program. These tables are followed by an explanation where there are major variations in revenue and/or expense estimates of an Output Group.

Table 9.4 provides financial information for Output Group 92: Capital Investment Program.

Table 9.2: Revenue from Appropriation by Portfolio and Output

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Minister for Police, Fire and Emergency Management						
Output Group 1 - Public Safety						
1.1 Support to the Community	285 216	301 125	303 495	290 173	261 495	256 296
	285 216	301 125	303 495	290 173	261 495	256 296
Output Group 2 - Crime						
2.1 Investigation of Crime	60 329	60 329	64 075	63 862	64 666	66 045
2.2 Fisheries Security	6 628	6 628	6 989	6 910	7 123	7 294
2.3 Support to Judicial Services	12 841	12 841	13 545	13 396	13 808	14 139
	79 798	79 798	84 609	84 168	85 597	87 478
Output Group 3 - Traffic Policing						
3.1 Traffic Policing	25 885	25 885	27 841	28 118	28 936	29 631
	25 885	25 885	27 841	28 118	28 936	29 631
Output Group 4 - Emergency Management						
4.1 Fire and Emergency Services	1 527	1 527	1 881	1 475	1 453	1 483
4.2 State Security and Rescue Operations	19 969	19 969	24 801	25 216	25 548	26 018
	21 496	21 496	26 682	26 691	27 001	27 501
Capital Investment Program	39 782	29 574	19 600	3 750	8 250	8 500
Operating Services	412 395	428 304	442 627	429 150	403 029	400 906
Capital Services	39 782	29 574	19 600	3 750	8 250	8 500
	452 177	457 878	462 227	432 900	411 279	409 406
Department of Police, Fire and Emergency Management						
Total Operating Services	412 395	428 304	442 627	429 150	403 029	400 906
Total Capital Services	39 782	29 574	19 600	3 750	8 250	8 500
	452 177	457 878	462 227	432 900	411 279	409 406
Appropriation Rollover	5 065	4 240	....	....	....	....
Total Revenue from Appropriation	457 242	462 118	462 227	432 900	411 279	409 406
Controlled Revenue from Appropriation	457 242	462 118	462 227	432 900	411 279	409 406
	457 242	462 118	462 227	432 900	411 279	409 406

Table 9.3: Total Expenses by Portfolio and Output

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Forward Estimate	2028-29 Forward Estimate	2029-30 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Minister for Police, Fire and Emergency Management						
Output Group 1 - Public Safety						
1.1 Support to the Community	331 199	381 542	362 953	348 724	329 095	331 030
	331 199	381 542	362 953	348 724	329 095	331 030
Output Group 2 - Crime						
2.1 Investigation of Crime	62 816	62 591	64 666	66 088	66 880	68 142
2.2 Fisheries Security	7 037	7 037	7 185	7 319	7 532	7 703
2.3 Support to Judicial Services	12 879	12 879	13 165	13 434	13 846	14 177
	82 732	82 507	85 016	86 841	88 258	90 022
Output Group 3 - Traffic Policing						
3.1 Traffic Policing	28 882	28 882	30 013	31 111	31 927	32 618
	28 882	28 882	30 013	31 111	31 927	32 618
Output Group 4 - Emergency Management						
4.1 Fire and Emergency Services	156 957	150 175	153 386	152 878	155 305	155 335
4.2 State Security and Rescue Operations	15 981	15 981	20 516	20 807	20 912	21 141
	172 938	166 156	173 902	173 685	176 217	176 476
Output Group 92 - Capital Investment Program						
Fire and Emergency Service Volunteer Grants Program	500	500	....	....	....	....
	500	500	....	....	....	....
TOTAL	616 251	659 587	651 884	640 361	625 497	630 146

Explanation of Major Variations

Output Group 1: Public Safety

The variation in appropriation revenue and associated expenses from the 2025-26 Budget reflects: estimated additional expenditure for workers' compensation premiums in 2025-26; the 2026-27 Key Deliverables - Support for Injured Workers and the Firearm Reform and Gun Buyback Scheme; the profile of appropriation funding for the Tasmanian Government Radio Network; Operational Efficiencies; and the profile of 2024 Election Commitments and Commission of Inquiry initiatives.

The 2026-27 appropriation estimate provides for the 27th pay that occurs in that year.

The other variation in expenses from the 2025-26 Budget reflects workers' compensation salary costs funded from recoveries, the profile of expenditure in accordance with Australian Government funding arrangements and the profile of total expenses for the Tasmania Government Radio Network.

Output Group 2: Crime

The 2026-27 appropriation estimate provides for the 27th pay that occurs in that year.

Output Group 3: Traffic Policing

The 2026-27 appropriation estimate provides for the 27th pay that occurs in that year.

Output Group 4: Emergency Management

The variation in expenses for the Fire and Emergency Services Output from the 2025-26 Budget reflects revised estimates relating to payments made on the behalf of the State Fire Commission that are subsequently reimbursed by the Commission and the profile of Australian Government funding, including for Disaster Assistance for Flood Impacted Communities.

The increase in appropriation revenue and associated expenses for the State Security and Rescue Operations Output from the 2025-26 Budget primarily reflects the profile of costs for the helicopter service contract. The 2026-27 appropriation estimate provides for the 27th pay that occurs in that year.

Table 9.4: Capital Investment Program

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Existing Projects						
Minister for Police, Fire and Emergency Management						
Bridgewater Police Station Upgrade	5 459	5 459	....	....	....	....
Crackdown on Anti-Social Driving	130	130	....	....	....	....
Fire and Emergency Service Volunteer Grants Program ¹	500	500	....	....	....	....
Forensic Science Technology Uplift	1 037	1 037	....	....	....	....
Kingston Emergency Services Hub	....	....	....	....	....	7 500
Lift Infrastructure ²	2 125	1 300	975	....	....	....
Police Academy Capacity Upgrades	1 600	1 600	....	....	....	....
Police Protective Equipment and Safety Enhancements	3 276	3 276	448	....	....	....
Project Unify ^{2,3}	20 158	10 894	15 983	....	....	....
Rosebery Emergency Services Hub	....	....	500	1 000	500	....
Rosebery Police Station ²	672	50	622	....	....	....
SES Vehicles ^{1,2}	750	750	750	750	750	....
St Helens Police Station	4 200	4 200	....	....	....	....
Upgrade Police Housing	398	398	....	....	....	....
Western Arch ²	4 542	4 220	322	....	....	....
Wynyard Emergency Services Hub	....	....	....	2 000	7 000	1 000
Total CIP Allocations	44 847	33 814	19 600	3 750	8 250	8 500

Notes:

1. This project will be delivered by the State Fire Commission. Refer to chapter 17 of this Budget Paper for further information.
2. The funding allocation for this project has been revised to reflect an updated expenditure profile.
3. The decrease in the 2025-26 Estimated Outcome for Project Unify reflects the reprofiling of funding to 2026-27 due to a revision of the project plan and delivery schedule.

DETAILED BUDGET STATEMENTS

The following Tables present detailed Budget statements for the Department. Each Statement is followed by an explanation of major variations where applicable.

Table 9.5: Statement of Comprehensive Income

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income						
Appropriation revenue - operating	412 395	428 304	442 627	429 150	403 029	400 906
Appropriation revenue - capital	39 782	29 574	19 600	3 750	8 250	8 500
Appropriation revenue - rollover	5 065	4 240	....	....	....	....
Grants	27 951	20 929	18 608	4 184	2 659	2 554
Sales of goods and services	3 817	3 817	3 865	3 913	3 961	4 009
Other revenue	196 234	206 716	210 284	211 047	213 922	214 360
Total revenue	685 244	693 580	694 984	652 044	631 821	630 329
Total income	685 244	693 580	694 984	652 044	631 821	630 329
Expenses						
Employee benefits	274 341	292 100	297 433	295 606	291 088	295 727
Depreciation and amortisation	15 616	53 962	53 962	53 962	53 962	53 962
Supplies and consumables	117 092	73 757	70 457	63 955	57 398	59 647
Grants and subsidies	24 611	24 611	12 273	11 873	10 833	10 833
Borrowing costs	5	21 889	21 440	18 315	13 116	10 876
Other expenses	184 586	193 268	196 319	196 650	199 100	199 101
Total expenses	616 251	659 587	651 884	640 361	625 497	630 146
Net result	68 993	33 993	43 100	11 683	6 324	183
Other comprehensive income						
Changes in physical asset revaluation reserve	24 431	24 431	24 431	24 431	24 431	24 431
Other movements taken directly to equity	....	558	....	....	....	....
Total other comprehensive income	24 431	24 989	24 431	24 431	24 431	24 431
Comprehensive result	93 424	58 982	67 531	36 114	30 755	24 614

Explanation of Major Variations

The increase in Appropriation revenue - operating in the 2025-26 Estimated Outcome reflects estimated additional expenditure for workers' compensation in 2025-26 and the transfer of funding from the Department of Premier and Cabinet for activities delivered under Tasmania's Third Family and Sexual Violence Action Plan 2022-27.

The increase in appropriation revenue in 2026-27 primarily reflects the 2026-27 Key Deliverable - Firearm Reform and Gun Buyback Scheme and the provision for the 27th pay occurring in that year. The decrease from 2026-27 primarily reflects Operational Efficiencies.

The variation in Appropriation revenue - capital reflects the timing of funding provided for projects in the Department's Capital Investment Program.

The decrease in Grants from the 2025-26 Budget primarily reflects the revised timing of projects funded from the Digital Transformation Priority Expenditure Program and Infrastructure Investment Project Planning Output within Finance-General and the profile of Australian Government funding.

The increase in Other revenue from the 2025-26 Budget reflects an estimated increase in workers' compensation recoveries, partially offset by revised estimates related to the Department's accounting treatment for State Fire Commission funding where the Department recognises payments made on behalf of the Commission that are subsequently reimbursed by the Commission. The profile of other revenue also reflects TasGRN user contributions.

The increase in Employee benefits from the 2025-26 Budget reflects additional expenditure for workers' compensation salaries and the 2026-27 Key Deliverable - Firearm Reform and Gun Buyback Scheme, partially offset by Operational Efficiencies.

The increase in Depreciation and amortisation in the 2025-26 Estimated Outcome reflects a revised estimate for the amortisation of the TasGRN service concession assets.

The decrease in Supplies and consumables from the 2025-26 Budget primarily reflects the revised accounting treatment for TasGRN to comply with AASB 1059 *Service Concessions Arrangements*, and Operational Efficiencies.

The decrease in Grants and subsidies from the 2025-26 Budget primarily reflects the profile of expenditure for agreements with the Australian Government and the completion of the TFES Volunteer Infrastructure Investment Fund initiative.

The increase in Borrowing costs from the 2025-26 Budget reflects a revised estimate for the interest on the TasGRN service concession liabilities.

The increase in Other expenses from the 2025-26 Budget primarily reflects revised estimates related to the Department's accounting treatment for State Fire Commission funding, where the Department recognises payments made on behalf of the Commission that are subsequently reimbursed, and the additional expenditure for workers' compensation premiums.

The increase in Other movements taken directly to equity in the 2025-26 Estimated Outcome reflects funding received from the Crown Lands Administration Fund for the sale of property.

Table 9.6: Statement of Comprehensive Income - Administered

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered revenue and other income						
Sales of goods and services	305	303	723	742	761	778
Fees and fines	610	610	1 445	746	765	784
Total administered revenue	915	913	2 168	1 488	1 526	1 562
Total administered income	915	913	2 168	1 488	1 526	1 562
Administered expenses						
Transfers to the Public Account	915	915	2 168	1 488	1 526	1 562
Total administered expenses	915	915	2 168	1 488	1 526	1 562
Administered net result	....	(2)	....	....	....	....
Administered comprehensive result	....	(2)	....	....	....	....

Table 9.7: Administered Revenue

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue Collected on Behalf of the Public Account						
Academy Trainees - Board Payments	91	91	503	516	529	542
Fines	610	610	1 445	746	765	784
Other Sales of Services	214	214	220	226	232	236
	915	915	2 168	1 488	1 526	1 562
Agency Revenue						
Other Sales of Services	....	(2)	....	....	....	....
	....	(2)	....	....	....	....
Total Administered Revenue	915	913	2 168	1 488	1 526	1 562

Table 9.8: Administered Expenses

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Transfers to the Public Account	915	915	2 168	1 488	1 526	1 562
Total Administered Expenses	915	915	2 168	1 488	1 526	1 562

Explanation of Major Variations

The increase in Academy Trainees - Board Payments and Fines and associated Transfers to the Public Account in 2026-27 reflects additional academy revenue and receipts for firearms.

Table 9.9: Statement of Financial Position as at 30 June

	2026	2026	2027	2028	2029	2030
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	28 198	28 196	28 057	28 554	16 784	14 718
Receivables	4 797	2 233	2 733	2 733	2 733	2 733
Other financial assets	3 122	1 923	2 023	2 023	2 023	2 023
	36 117	32 352	32 813	33 310	21 540	19 474
Non-financial assets						
Inventories	3 241	3 240	3 283	3 283	3 283	3 283
Property, plant and equipment	354 084	362 880	388 153	411 944	440 235	468 776
Right-of-use assets	15 256	14 299	14 399	14 399	14 399	14 399
Infrastructure	76 970	....	....	....	....	....
Heritage and cultural assets	413	....	....	....	....	....
Intangibles	42 843	23 485	48 024	48 024	48 024	48 024
Other assets	10 978	3 628	3 628	3 628	3 628	3 628
Service concession assets	376 662	377 066	338 720	300 374	262 028	223 682
	880 447	784 598	796 207	781 652	771 597	761 792
Total assets	916 564	816 950	829 020	814 962	793 137	781 266
Liabilities						
Payables	25 309	18 337	18 480	18 480	18 480	18 480
Lease liabilities	14 283	15 065	14 121	12 871	11 305	9 408
Service concession liabilities	399 080	395 349	349 662	300 653	249 552	214 877
Employee benefits	95 415	100 146	90 573	90 660	90 747	90 834
Other liabilities	3 268	2 376	2 976	2 976	2 976	2 976
Total liabilities	537 355	531 273	475 812	425 640	373 060	336 575
Net assets (liabilities)	379 209	285 677	353 208	389 322	420 077	444 691
Equity						
Reserves	236 526	218 357	242 788	267 219	291 650	316 081
Accumulated funds	142 683	67 320	110 420	122 103	128 427	128 610
Total equity	379 209	285 677	353 208	389 322	420 077	444 691

Explanation of Major Variations

The decrease in Cash and deposits from 2028 primarily reflects the profile of TasGRN revenue and expenditure.

The variation in the 2026 Estimated Outcome for: Receivables; Other financial assets; Inventories; Right-of-use assets; Heritage and cultural assets; Other assets; Payables; Employee benefits; and Other liabilities, primarily reflects revised estimates based on actuals as at 30 June 2025.

The variation in Property, plant and equipment, and Intangibles primarily reflects the timing of infrastructure investment delivered through the Department's Capital Investment Program.

The decrease in Infrastructure from the 2025-26 Budget primarily reflects the revised accounting Treatment for TasGRN to comply with AASB1059 *Service Concession Arrangements*, incorporating revised estimates based on actuals as at 30 June 2025.

The variation in Service concession assets and Service concession liabilities reflects the revised accounting treatment for the TasGRN and revised estimates based on actuals as at 30 June 2025.

The decrease in Employee benefits in 2027 reflects the 27th pay and the reduction in the associated liability accrued over prior years.

Table 9.10: Statement of Cash Flows

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Appropriation receipts - operating	412 395	428 304	442 627	429 150	403 029	400 906
Appropriation receipts - capital	39 782	29 574	19 600	3 750	8 250	8 500
Appropriation receipts - rollover	5 065	4 240	....	....	....	....
Grants	27 951	20 929	18 608	4 184	2 659	2 554
Sales of goods and services	3 817	3 817	3 865	3 913	3 961	4 009
GST receipts	13 339	13 339	13 339	13 339	13 339	13 339
Other cash receipts	196 234	206 716	210 284	211 047	213 922	214 360
Total cash inflows	698 583	706 919	708 323	665 383	645 160	643 668
Cash outflows						
Employee benefits	(242 694)	(258 082)	(270 418)	(259 889)	(257 318)	(261 439)
Superannuation	(31 560)	(33 931)	(36 588)	(35 630)	(33 683)	(34 201)
Borrowing costs	(5)	(21 889)	(21 440)	(18 315)	(13 116)	(10 876)
GST payments	(13 339)	(13 339)	(13 339)	(13 339)	(13 339)	(13 339)
Grants and subsidies	(24 611)	(24 611)	(12 273)	(11 873)	(10 833)	(10 833)
Supplies and consumables	(121 392)	(78 057)	(74 757)	(68 255)	(61 698)	(63 947)
Other cash payments	(184 586)	(193 268)	(196 319)	(196 650)	(199 100)	(199 101)
Total cash outflows	(618 187)	(623 177)	(625 134)	(603 951)	(589 087)	(593 736)
Net cash from (used by) operating activities	80 396	83 742	83 189	61 432	56 073	49 932
Cash flows from investing activities						
Payments for acquisition of non-financial assets	(72 812)	(34 235)	(29 771)	(3 750)	(8 250)	(8 500)
Equity injections and cash flows from restructuring	....	558	....	....	....	....
Net cash from (used by) investing activities	(72 812)	(33 677)	(29 771)	(3 750)	(8 250)	(8 500)
Cash flows from financing activities						
Net borrowings	(7 584)	(50 065)	(53 557)	(57 185)	(59 593)	(43 498)
Net cash from (used by) financing activities	(7 584)	(50 065)	(53 557)	(57 185)	(59 593)	(43 498)
Net increase (decrease) in cash and cash equivalents held	....	....	(139)	497	(11 770)	(2 066)

Table 9.10: Statement of Cash Flows (continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
		Estimated		Forward	Forward	Forward
	Budget	Outcome	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and deposits at the beginning of the reporting period	28 198	28 196	28 196	28 057	28 554	16 784
Cash and deposits at the end of the reporting period	28 198	28 196	28 057	28 554	16 784	14 718

Explanation of Major Variations

The variation in Payments for acquisition of non-financial assets reflects the timing of investment delivered through the Department's Capital Investment Program.

The increase in Net borrowings reflects the revised accounting treatment for TasGRN.

Table 9.11: Statement of Cash Flows - Administered

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
		Estimated		Forward	Forward	Forward
	Budget	Outcome	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Sales of goods and services	305	305	723	742	761	778
Fees and fines	610	610	1 445	746	765	784
Total cash inflows	915	915	2 168	1 488	1 526	1 562
Cash outflows						
Transfers to the Public Account	(915)	(915)	(2 168)	(1 488)	(1 526)	(1 562)
Total cash outflows	(915)	(915)	(2 168)	(1 488)	(1 526)	(1 562)
Net increase (decrease) in cash and cash equivalents held	....	....	....	....	....	....
Cash and deposits at the beginning of the reporting period	....	....	....	....	....	....
Cash and deposits at the end of the reporting period	....	....	....	....	....	....

10 DEPARTMENT OF PREMIER AND CABINET

AGENCY OUTLINE

The Department of Premier and Cabinet is a central agency of the Tasmanian Government and provides services directly to the community. The Department is responsible to the following Ministers:

- Premier, The Hon Jeremy Rockliff MP;
- Minister for Aboriginal Affairs and Minister for Ageing, The Hon Bridget Archer MP;
- Minister for Veterans' Affairs, The Hon Gavin Pearce MP;
- Minister for Local Government, The Hon Kerry Vincent MLC;
- Minister for Women and the Prevention of Family Violence, The Hon Jane Howlett MP;
- Minister for Disability Services, The Hon Jo Palmer MLC;
- Minister for Innovation, Science, and the Digital Economy and Minister for Community and Multicultural Affairs, The Hon Madeleine Ogilvie MP; and
- Minister for Macquarie Point Urban Renewal, The Hon Eric Abetz MP.

The Department puts Tasmanians at the heart of its work and is committed to delivering services to the community, providing policy advice and leading reform and implementation of Government priorities. The Department is delivering on the Government's commitment to work in partnership with Tasmanian Aboriginal people, to Closing the Gap. It works closely with the State Sector, local government, the Australian Government and other state and territory governments and the community services sector delivering on community priorities and supporting diverse, inclusive and vibrant communities where all Tasmanians belong and have equal rights and respect.

The Department provides a broad range of services to Cabinet, Members of Parliament, Tasmanian State Service agencies including a legislative drafting service to Government through the Office of Parliamentary Counsel and administrative support to Brand Tasmania, the Office of the Governor, and the Tasmanian Community Fund.

The Department provides impartial and high-quality advice to the Premier and Cabinet on matters of State and National significance, including progressing policy reform across Government. It collaborates with all agencies across the State and Local Governments to provide considered, balanced and timely strategic advice to deliver on Government priorities.

Through the State Service Management Office, the Department provides support to the Premier, as the Minister administering the *State Service Act 2000* and the Head of the State Service, to undertake the functions and powers of the Employer. This is achieved through the development and administration of policies and programs that support the Employment Framework and governance within the areas of workforce management, workforce leadership and development and workplace relations. The objective of the State Service Management Office is to work in partnership with Tasmanian State Service agencies to provide high quality advisory services and collaborate with agencies to shape a contemporary, diverse, inclusive and highly capable workforce. This will ensure the State Service is fit-for-purpose for Tasmania today and into the future.

Under the *Emergency Management Act 2006*, the Department performs the role of State Recovery Advisor and is responsible for state level, whole-of-government recovery policy, planning and preparedness. The Department is responsible for parts of the Tasmanian Emergency Management Arrangements, including activating emergency grants, and is responsible for policy advice, public information and communication, management of interoperability and critical infrastructure requirements. The Department, through Resilience and Recovery Tasmania, builds and supports resilience, security and recovery capabilities across Government and works with operational agencies to support Tasmanian communities affected by all hazards.

The Department works in close partnership with the community to develop policy and deliver services for Tasmanians, particularly those who may face barriers to equality. This includes working closely with peak bodies, community sector organisations and lived experience experts across communities including multicultural Tasmanians, veterans, carers, people with disability, children and young people, women and LGBTIQ+ Tasmanians. The Department also leads the coordinated whole-of-government response to family and sexual violence in Tasmania and the Keeping Children Safe Reform program.

Through Service Tasmania, the Department provides the Tasmanian community with convenient access to a wide range of government services and advice. It works closely with Tasmanian State Service agencies to deliver transactional services and specific programs and supports delivery of community grants, as well as partnering with the Australian Government and some local government organisations to deliver their services throughout Tasmania. The Service Tasmania digital portal, myServiceTas, provides Tasmanians with a secure, easy-to-access point for government services across Tasmania.

The Department provides fit-for-purpose digital policy and technology solutions for the Tasmanian Government and its agencies to achieve priority objectives and core business outcomes. Through this activity, the Department supports the vision and objective of the Government's Digital Tasmania Strategy by building stronger foundations to support 'anytime, anywhere' services and information.

This chapter provides the Department's financial information for 2026-27 and over the Forward Estimates (2027-28 to 2029-30). Further information about the Department can be found on its website (www.dpac.tas.gov.au).

KEY DELIVERABLES

Table 10.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables being undertaken by the Department.

Table 10.1: Key Deliverables Statement

	2026-27	2027-28	2028-29	2029-30
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
2026-27 Key Deliverables				
AI Accelerator ¹	4 000	4 000	....	....
AI Accelerator Coordination ²	250	250	....	....
Central Highlands Neighbourhood House	270	270	270	270
Closing the Gap Capacity Building Grant funding	500	....	....	....
Community Support Initiatives	2 000	....	....	....
Council on the Ageing Tasmania	400	....	....	....
Emu Valley Rhododendron Garden	200	....	....	....
Migrant Resource Centre Tasmania	50	....	....	....
National Agreement on Foundational Supports - Thriving Kids				
- State Contribution	8 380	8 380	8 380	8 380
National Disability Insurance Scheme - State Contribution for new Bilateral Agreement	....	....	5 961	21 379
Operational Efficiencies	(3 836)	(5 775)	(5 716)	(5 758)
Reprofiling NDIS State Contributions	(11 398)	(12 086)	(3 256)	....
Service Tasmania	3 000	....	....	....
Support Services for Government, Ministerial Parliamentary Offices and Office of the Governor	2 000	2 000	2 000	2 000
Tasmanian Agricultural Shows - AGFEST	300	300	....	....
Therapeutic Services in Arch Centres	900	900	....	....
Welcome Cultural Services (Migrant Resource Centre North)	50	....	....	....
Ongoing 2025-26 Key Deliverables				
Beyond the Rainbow	66	....	....	....
Camp Clayton	120	120	120	....
Carers in Tasmania	10	10	10	10
Closing the Gap and other Aboriginal Projects	1 400	800	800	....
Community and Regions Education, Mentoring and Employment Initiatives	100	100	100	....
Community Participation and Appeals Fund	350	350	350	....
Deepavali Tasmania Inc	30	....	....	....
Energy Hardship Fund	150	150	150	....
Food Relief Strategy and Services	1 550	1 550	1 550	....
Future of Local Government Review - Priority Reform Program	250	250	....	....
Independent Study of the Salmon Industry	600	....	....	....
International Women's Day Small Grant Program	40	40	40	....
Neighbourhood Houses Community Connector Program	324	324	324	....

Table 10.1: Key Deliverables Statement (continued)

	2026-27	2027-28	2028-29	2029-30
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Older Tasmanians Action Plan Implementation	281	281	281	....
State Service Management Office Support	200	....	....	....
Therapeutic Services for Victim-Survivors of Sexual Violence (SASS and Laurel House)	3 540	3 540	....	....
Veterans' Affairs	540	540	540	....
Volunteering Strategy Implementation	300	....	....	....
Women in Leadership Scholarship Program	100	100	100	....

Notes:

1. Funding is provided through the Digital Transformation Priority Expenditure Program within Finance-General.
2. Funding is provided through the Infrastructure Investment Project Planning Output within Finance-General.

2026-27 Key Deliverables

AI Accelerator

This deliverable supports Tasmanian Government agencies to identify, test and scale AI use cases that improve the efficiency and productivity across the Tasmanian State Service, while reducing regulatory and administrative burden. The Department will lead the delivery of the AI Accelerator project, working across agencies to drive adoption and implementation.

AI Accelerator Coordination

This deliverable will coordinate delivery of the AI Accelerator project, including whole-of-government governance, prioritisation of use cases and oversight of implementation.

Central Highlands Neighbourhood House

This deliverable supports the transition of health focused services to broader community focused services through the Central Highlands Neighbourhood House at Ash Cottage.

Closing the Gap Capacity Building Grant funding

This deliverable builds the capacity of Aboriginal organisations to progress priority Closing the Gap targets.

Community Support Initiatives

This deliverable supports initiatives that promote social, cultural and economic development and community cohesion.

Council on the Ageing Tasmania

This deliverable will fund the Council on the Ageing Tasmania to support the delivery of the Older Tasmanians Action Plan, including Seniors Weeks and digital inclusion.

Emu Valley Rhododendron Garden

This deliverable assists the operations of Emu Valley Rhododendron Garden and supports transition toward sustainable business practices.

Migrant Resource Centre Tasmania

This deliverable supports the Migrant Resource Centre Tasmania to support elder abuse prevention programs in Southern Tasmania as part of the delivery of the Older Tasmanians Action Plan.

National Agreement on Foundational Supports - Thriving Kids - State Contribution

This deliverable reflects the State's contribution under the National Agreement on Foundational Supports - Thriving Kids Bilateral Agreement. The Agreement will support early intervention services for children aged eight and under with developmental delay and/or autism with low to moderate support needs, and their families, carers, and kin.

National Disability Insurance Scheme - State Contribution for new Bilateral Agreement

This deliverable reflects the additional State contribution required under the new Bilateral Agreement between the Australian Government and the State on the NDIS. From 2028-29 Tasmania's contribution to the NDIS will increase in line with actual annual Scheme growth, capped at 8 per cent.

Operational Efficiencies

The Department will continue its whole-of-agency approach to delivering Operational Efficiencies through targeted structural review and ongoing business improvement initiatives.

Operational Efficiencies are being realised through a set of strategic and disciplined initiatives, including reductions administrative operating expenditure and corporate overhead costs, reprioritising service delivery arrangements, improvements to discretionary expenditure arrangements (including travel, consultancy, advertising, and supplies and consumables costs), and the implementation of targeted process and accommodation improvements (including consolidation of office accommodation).

Reprofiling NDIS State Contributions

Estimated payments for the National Disability Insurance Scheme agreement have been reprofiled to reflect in-kind offsets from 2026-27 to 2028-29.

Service Tasmania

This deliverable supports the transition of Service Tasmania to a sustainable future funding model from 2027-28.

Support Services for Government, Ministerial Parliamentary Offices and Office of the Governor

This deliverable provides administrative support for Executive Government bodies, Ministerial and Parliamentary Offices and the Office of the Governor.

Tasmanian Agricultural Shows - AGFEST

This deliverable supports the administration and delivery of AGFEST.

Therapeutic Services in Arch Centres

This deliverable supports the delivery of specialist therapeutic sexual assault services within Arch Centres, as part of the multidisciplinary model, and complements existing operational funding for Arch Centres provided through the Department of Police, Fire and Emergency Management.

Welcome Cultural Services (Migrant Resource Centre North)

This deliverable supports Welcome Cultural Services to support elder abuse prevention programs in Northern Tasmania that contribute to the delivery of the Older Tasmanians Action Plan.

Ongoing 2025-26 Key Deliverables

Beyond the Rainbow

Funding is provided for care boxes and sibling packs for families experiencing baby loss, along with educational programs for healthcare providers and the community.

Camp Clayton

This initiative provides funding for the operation and development of the Camp, to support educational outcomes through outdoor learning.

Carers in Tasmania

This initiative provides peak body funding in 2025-26, and funding to support the development of Tasmania's next Carer Action Plan.

Closing the Gap and other Aboriginal Projects

Funding is provided to progress commitments to improve outcomes for Tasmanian Aboriginal people and ensure Tasmania is meeting its obligations under the National Agreement on Closing the Gap, including funding for the Coalition of Peaks partner, progressing shared decision-making, reconciliation, and advancing economic and social participation for Tasmanian Aboriginal people, organisations and businesses.

Community and Regions Education, Mentoring and Employment Initiatives

Funding is provided to support organisations with the delivery of community and regionally based education, mentoring and employment initiatives, including Dress for Success, as well as other initiatives promoting career pathways.

Community Participation and Appeals Fund

Funding is provided to continue the Community Participation and Appeals Fund to encourage participation by supporting significant community and cultural events and charitable appeals.

Deepavali Tasmania Inc

Funding is provided to support the annual Diwali event.

Energy Hardship Fund

Funding is provided for the Energy Hardship Fund administered by the Salvation Army and directly supports Tasmanians with their energy bills, in addition to existing State Contributions.

Food Relief Strategy and Services

Funding is provided to support the continuation of programs and services that support the delivery of food relief to Tasmanians, and for initiatives that focus on building food resilience in local communities.

Future of Local Government Review - Priority Reform Program

Funding is provided to implement the priority recommendations of the Future of Local Government Review, including supporting changes to council boundaries, implementation of different service delivery models, and improvements to the way councils are governed, funded, and managed.

Independent Study of the Salmon Industry

Funding is provided for the Independent Study of the Salmon Industry in Tasmania. The study will assess the industry's economic, social and environmental impacts, evaluate the effectiveness of current regulations, and benchmark them against global best practice to inform future policy and legislative improvements.

International Women's Day Small Grant Program

Funding is provided to support the long-standing Tasmanian Government grants program for International Women's Day.

Neighbourhood Houses Community Connector Program

Funding is provided to continue the Community Connector Program in Neighbourhood Houses to increase engagement through place-based connection.

Older Tasmanians Action Plan Implementation

Funding is provided to support the implementation of *A Respectful, Age-Friendly Island: Older Tasmanians Action Plan 2025-2029*.

State Service Management Office Support

Funding is provided to support the operations of the State Service Management Office.

Therapeutic Services for Victim-Survivors of Sexual Violence (SASS and Laurel House)

Funding is provided to support victim survivors of sexual violence and child sexual abuse, by providing specialist therapeutic services through the Sexual Assault Support Service and Laurel House.

Veterans' Affairs

Funding is provided to continue implementation of the *Tasmanian Veterans' Employment Strategy 2023-2027*, the Tasmanian Government's support for recommendations from the *Royal Commission into Defence and Veteran Suicide Final Report* and for existing Veterans programs, including core funding for RSL Tasmania, as the peak body for veterans.

Volunteering Strategy Implementation

Funding is provided to support the implementation of Tasmania's first Volunteering Strategy, and to commence the subsidisation of Working with Vulnerable People Checks for volunteers.

Women in Leadership Scholarship Program

Funding is provided to deliver the Women in Leadership Scholarship Program, to address barriers to women's leadership participation. The Program has delivered leadership and board skills training to over 200 women in partnership with expert facilitators, including the Australian Institute of Company Directors, Healthy Tasmania Pty Ltd and Tasmanian Leaders Inc.

OUTPUT GROUPS

Outputs of the Department of Premier and Cabinet are provided under the following Output Groups:

- Output Group 1 - Policy Reform and Government Priorities;
- Output Group 2 - Government System Support;
- Output Group 3 - Community and Government Service Delivery;
- Output Group 91 - Grants and Subsidies; and
- Output Group 92 - Capital Investment Program.

Output Group Restructure

Effective 11 February 2026, the *Administrative Arrangements Amendment Order (No. 1) 2026* transferred responsibility for the administration of the *Macquarie Point Development Corporation Act 2012* from the Department of State Growth to the Department of Premier and Cabinet. This has resulted in the transfer of the Output - Macquarie Point Development Corporation to the Department for the State's contribution to the Macquarie Point Development Corporation.

The 2026-27 Budget also incorporates the creation of Output 1.10 Office of the Disability Commissioner Tasmania to reflect funding for activities undertaken by the Office. Funding was previously included in Output 1.7 Disability Services.

Output Group 1: Policy Reform and Government Priorities

1.1 Strategic Policy and Government Priorities

This Output assists the Government to achieve its vision for Tasmania by providing high quality policy services to the Premier and Cabinet and leading strategic engagement across Government and externally to develop and implement key Government priorities. This Output leads and supports the development and implementation of whole-of-government processes and policies. It also manages and coordinates intergovernmental relations, including Tasmania's engagement with National Cabinet and the Council for the Australian Federation; intergovernmental agreements; inquiries; and international treaties.

1.2 Child and Youth Wellbeing

This Output supports the implementation of whole-of-government reform programs to strengthen the safety and wellbeing of Tasmanian children and young people. This includes whole-of-government coordination of the Keeping Children Safe Reform Program (incorporating recommendations of the *Commission of Inquiry into the Tasmanian Government's Responses to Child Sexual Abuse in Institutional Settings* and associated Reviews) and *Tasmania's Child and Youth Wellbeing Strategy*.

This Output ensures a coordinated, integrated whole-of-government response to the safety and wellbeing of children and young people today, and future generations. It supports Tasmania's engagement with the National Office for Child Safety and *National Strategy to Prevent and Respond to Child Sexual Abuse 2021-2030*.

This Output facilitates the Tasmanian Child Safety Advisory Group and works in partnership with a range of stakeholders.

1.3 Security and Emergency Management

This Output is delivered by Resilience and Recovery Tasmania, working with the Tasmanian community and all levels of government to support a state that is safer, more resilient and recovers effectively from disasters.

Resilience and Recovery Tasmania builds and supports resilience, security and recovery capabilities across government and works with operational agencies to support Tasmanian communities affected by all hazards.

This Output includes:

- Risk and Resilience - helping communities prepare for, prevent and reduce the consequences of disasters before they happen;
- Recovery - helping communities rebuild after disasters happen; and
- Security - helping protect communities from threats to people, property and essential services.

1.4 Women and the Prevention of Family Violence

This Output contributes to the development and implementation of policy that increases social and economic participation of women and girls and promotes gender equity and opportunities for women's leadership and participation, economic security, safety and health and wellbeing.

This Output facilitates and coordinates whole-of-government action through *Tasmania's Third Family and Sexual Violence Action Plan: Survivors at the Centre 2022-27*, ensuring a coordinated, whole-of-government response to family and sexual violence in Tasmania. This Output supports partnerships with specialist family and sexual violence support service providers and facilitates the Family and Sexual Violence Victim-Survivor Advisory Council. It also coordinates Tasmania's engagement with the Australian Government through the Family, Domestic and Sexual Violence Responses Federation Funding Agreement and associated funding agreements.

This Output is delivering the *Equal means Equal: Tasmanian Women's Strategy 2022-2027*.

This Output also delivers scholarships for women's leadership development, the Tasmanian Honour Roll of Women, the Inspiring Young Women's Award, the Women's Register and grant programs for International Women's Day. Executive support is also provided to the Tasmanian Women's Council.

1.5 Veterans' Affairs

Through this Output, the Government supports and acknowledges the role of Tasmanian veterans, ex-serving personnel and their families.

It provides policy advice and liaison with ex-service organisations, along with facilitating the delivery of key Government programs to support the veteran community and veteran organisations, such as the Teddy Sheean VC Memorial Grants Program, the Veteran Wellbeing Voucher Program, the Frank MacDonald Memorial Prize Tour and core funding for RSL Tasmania as the peak body for veterans.

This Output also progresses the *Tasmanian Veterans' Employment Strategy 2023-2027* and the Tasmanian Government's response to recommendations from the Royal Commission into Defence and Veteran Suicide Final Report. It is also responsible for intergovernmental work to progress national initiatives and executive support for the Veterans' Reference Group.

1.6 Aboriginal Affairs

This Output implements the Government's Aboriginal Affairs policies and programs and administers a range of funding agreements with Tasmanian Aboriginal community-controlled organisations. This includes working to implement the requirements of the Closing the Gap National Agreement in partnership with Tasmania's Coalition of Peaks partner, Tasmanian Aboriginal organisations and people, the Australian Government and other Tasmanian Government agencies to deliver Tasmania's *Closing the Gap Implementation Plan 2025-28*.

1.7 Disability Services

This Output supports the Tasmanian Government's ongoing role in strategic policy and regulation, including implementation of the historic *Disability Rights, Inclusion and Safeguarding Act 2024*.

Disability Services supports a range of reform activity, including responding to the *Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability*, the *National Disability Insurance Scheme Review* and *Australia's Disability Strategy* and continued collaboration and engagement with people with disability, their families, carers, advocates and disability service providers.

From 2026-27 this Output will also fund early intervention services for children aged 8 and under with developmental delay and/or autism with low to moderate support needs, and their families, carers, and kin, under the National Agreement on Foundational Supports - Thriving Kids Bilateral Agreement 2026.

The Tasmanian Government continues to provide, through this Output:

- disability advocacy funding;
- disability services Peak Body funding;
- funding to implement the *Disability Rights, Inclusion and Safeguarding Act 2024*;
- funding to support reform activity; and
- continuity of support for people eligible under the Disability Rights, Inclusion and Safeguarding Act, but not eligible for the NDIS.

1.8 National Disability Insurance Scheme

This Output funds specialist disability supports provided through the National Disability Insurance Scheme. These specialist supports complement mainstream services provided by the Australian, state and territory governments, such as health, education, housing, transport and safety.

The Bilateral Agreement between the Australian Government and the State on the NDIS outlines the ongoing funding arrangements. From 2028-29 Tasmania's contribution to the NDIS will increase in line with actual annual Scheme growth, capped at 8 per cent. The Australian Government is responsible for all other costs associated with delivering the NDIS.

1.9 Local Government

This Output coordinates the activities of the Local Government Division. The Office of Local Government contributes to a well-governed, responsive and sustainable local government sector that acts in the best interests of Tasmanian ratepayers and residents.

The Division does this by supporting the statutory responsibilities of the Director of Local Government, leading regulatory and policy initiatives that support a sustainable local government sector and strengthening the collaborative links between councils and the Tasmanian Government.

The Division works with stakeholders to:

- provide expert policy advice on local government matters;
- administer and ensure the sector's compliance with relevant legislative and regulatory provisions;
- enhance local government performance through supporting good governance practices and ensuring transparent performance monitoring;
- deliver education and training;
- support the Local Government Board and Boards of Inquiry; and
- ensure regular contact between the State Government and local government so that the sector's views inform key regulatory and policy decisions, including supporting the Premier's Local Government Council.

1.10 Office of the Disability Commissioner

This Output reflects the role of the Disability Commissioner in advocating, promoting, monitoring, leading and driving safeguarding mechanisms systemically for people with a disability. The Office of the Disability Commissioner is an independent statutory authority and was established as part of the *Disability Rights, Inclusion and Safeguarding Act 2024*.

Output Group 2: Government System Support

2.1 Support Services for Government, Ministerial Parliamentary Offices and Office of the Governor

This Output provides administrative support for Executive Government bodies such as Cabinet and the Executive Council, management of machinery of government matters, coordination of state protocols and advice and other Executive Government processes.

This Output also provides the administrative, financial, human resources, information systems, records and property management services to support Ministerial and Parliamentary Offices and the Office of the Governor.

The Efficiency and Productivity Unit is also funded through this Output.

2.2 Principal and Subordinate Legislation

This Output provides a legislative drafting service for new legislation and amendments to existing legislation, advice on legislative matters, an up-to-date electronic database of Tasmanian legislation and printing of Gazettes and legislation. This Output is provided by the Office of Parliamentary Counsel.

2.3 State Service Employment and Management

This Output covers the activities of the State Service Management Office to support the Minister administering the State Service Act and the Head of the State Service in performing functions and powers under the Act. SSMO supports agencies to deliver productive and responsive services to the community, through high quality and contemporary policies, practices and procedures in relation to workforce management and workplace relations, workforce development, leadership and capability.

Output Group 3: Community and Government Service Delivery

3.1 Digital Government and Information and Communications Technology (ICT) - Strategy, Policy and Service Delivery

This Output provides coordination, development and implementation of whole-of-government information management, information systems, telecommunications and cyber security strategies and policies. This Output aims to improve and modernise cyber security, technology and the information operations of government in Tasmania.

This Output also facilitates delivery of information and communications technology services across government including: wide area networking; internet; data centre; infrastructure and LAN as a service; fixed and mobile telephony; mobile data; information technology system hosting and support; unified communications; human resource systems; and business reporting. This Output is delivered by Digital Strategy and Services.

3.2 Management and Ongoing Development of Service Tasmania

This Output develops and facilitates the delivery of customer services to the Tasmanian community through Service Tasmania's service centres, the Tasmanian Government Contact Centre, the Service Tasmania website and the myServiceTas Digital Portal.

3.3 Community Services

This Output supports programs and services relating to planning, developing and managing family, financial and community support services throughout the State. This includes funding for Neighbourhood Houses, the No Interest Loans Scheme, family support services, financial counselling services, the gambling support program, food relief providers and a range of other counselling and support services. These services are provided by community service organisations.

This Output also supports community capacity building through the provision of policy advice to Government and the administration of a diverse range of grant programs to deliver community priorities and meet the needs of Tasmanians.

Initiatives delivered through this Output include policy development, such as the Food Resilience Strategy, Carer Action Plan, Multicultural Action Plan, Older Tasmanians Action Plan, Volunteering Strategy and the LGBTIQ+ Strategy. Support is also provided through this Output to the Tasmanian Community Fund.

This Output works closely with, and administers funding to, peak bodies including Carers Tasmania, Council on the Ageing Tasmania, Multicultural Council of Tasmania, Neighbourhood Houses Tasmania, TasCOSS, Tasmanian Men's Shed Association, Youth Network of Tasmania and Volunteering Tasmania.

Executive support is provided to the Minister's Carer Advisory Council, Ministerial Multicultural Advisory Council, Older Tasmanian's Ministerial Advisory Group and the LGBTIQ+ Whole-of-Government Reference Group.

Output Group 91: Grants and Subsidies

This Output Group reflects administered payments, grants and subsidies for which the Department of Premier and Cabinet is responsible. These payments are determined by Government policy settings and legislation, and are made to support community services, industry programs, and other public policy objectives. The Department manages the payments but does not control the associated resources for its own operations.

Financial information for this Output Group is provided in the Detailed Budget Statement section of this chapter.

Macquarie Point Development Corporation

This Output supports the operations of the Macquarie Point Development Corporation including for the remediation, redevelopment and transition of Macquarie Point into a vibrant mixed-use precinct.

Tasmanian Community Fund

Funding is provided to the Tasmanian Community Fund which provides grants to community organisations to support positive social change and meet community needs.

Output Group 92: Capital Investment Program

This Output Group supports the Department's Capital Investment Program. Financial information for the Output Group is provided in Table 10.4 in the Output Group Financial Information section of this chapter. More information on the Capital Investment Program is provided in chapter 7 of Budget Paper No. 1.

Human Resources Transformation Project

This project will provide modernised State Service HR systems, focusing on replacing legacy technology with a unified, digital, whole-of-government system, which streamlines payroll, recruitment, and rostering functions.

Service Tasmania Service Centre Capital Investment

This project will deliver ongoing improvements to existing Service Tasmania service centres.

Output Group Financial Information

Table 10.2 provides Revenue from Appropriation by Portfolio and Output. This includes Revenue from Appropriation for both Operating and Capital Services. Table 10.3 provides Total Expenses by Portfolio and Output including non-capitalised costs relating to the Capital Investment Program. These tables are followed by an explanation where there are major variations in revenue and/or expense estimates of an Output Group.

Table 10.4 provides financial information for Output Group 92: Capital Investment Program.

Table 10.2: Revenue from Appropriation by Portfolio and Output

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Premier						
Output Group 1 - Policy Reform and Government Priorities						
1.1 Strategic Policy and Government Priorities	6 527	7 442	6 209	6 077	6 226	6 390
1.2 Child and Youth Wellbeing	10 740	10 740	8 805	8 944	1 965	2 030
1.3 Security and Emergency Management	3 286	9 318	2 832	2 150	2 227	2 291
	20 553	27 500	17 846	17 171	10 418	10 711
Output Group 2 - Government System Support						
2.1 Support Services for Government, Ministerial Parliamentary Offices and Office of the Governor	10 380	13 840	11 719	9 034	8 464	8 590
2.2 Principal and Subordinate Legislation	3 838	3 838	3 914	3 701	3 812	3 902
2.3 State Service Employment and Management	6 223	8 043	4 180	3 934	4 052	4 148
	20 441	25 721	19 813	16 669	16 328	16 640
Output Group 3 - Community and Government Service Delivery						
3.2 Management and Ongoing Development of Service Tasmania	20 502	23 502	24 022	20 406	20 961	21 410
	20 502	23 502	24 022	20 406	20 961	21 410
Capital Investment Program	16 250	16 250	25 050	250	250	250
Operating Services	61 496	76 723	61 681	54 246	47 707	48 761
Capital Services	16 250	16 250	25 050	250	250	250
	77 746	92 973	86 731	54 496	47 957	49 011
Minister for Aboriginal Affairs						
Output Group 1 - Policy Reform and Government Priorities						
1.6 Aboriginal Affairs	2 810	2 810	2 935	1 832	1 862	1 048
	2 810	2 810	2 935	1 832	1 862	1 048
Operating Services	2 810	2 810	2 935	1 832	1 862	1 048
	2 810	2 810	2 935	1 832	1 862	1 048

Table 10.2: Revenue from Appropriation by Portfolio and Output
(continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Minister for Disability Services						
Output Group 1 - Policy Reform and Government Priorities						
1.7 Disability Services	11 440	11 700	16 986	17 178	16 412	16 584
1.8 National Disability Insurance Scheme	287 194	277 542	286 538	297 999	315 880	334 832
1.10 Office of the Disability Commissioner	....	....	1 862	1 884	....	....
	298 634	289 242	305 386	317 061	332 292	351 416
Operating Services	298 634	289 242	305 386	317 061	332 292	351 416
	298 634	289 242	305 386	317 061	332 292	351 416
Minister for Veterans' Affairs						
Output Group 1 - Policy Reform and Government Priorities						
1.5 Veterans' Affairs	1 197	1 197	983	998	959	400
	1 197	1 197	983	998	959	400
Operating Services	1 197	1 197	983	998	959	400
	1 197	1 197	983	998	959	400
Minister for Local Government						
Output Group 1 - Policy Reform and Government Priorities						
1.9 Local Government	2 853	2 853	2 380	2 224	2 038	2 090
	2 853	2 853	2 380	2 224	2 038	2 090
Operating Services	2 853	2 853	2 380	2 224	2 038	2 090
	2 853	2 853	2 380	2 224	2 038	2 090

Table 10.2: Revenue from Appropriation by Portfolio and Output
(continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated	Budget	Forward	Forward	Forward
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Outcome	Outcome	Estimate	Estimate	Estimate	Estimate
Minister for Community and Multicultural Affairs						
Output Group 3 - Community and Government Service Delivery						
3.3 Community Services	31 481	33 101	33 079	21 469	20 058	17 316
	31 481	33 101	33 079	21 469	20 058	17 316
Operating Services	31 481	33 101	33 079	21 469	20 058	17 316
	31 481	33 101	33 079	21 469	20 058	17 316
Minister for Women and the Prevention of Family Violence						
Output Group 1 - Policy Reform and Government Priorities						
1.4 Women and the Prevention of Family Violence	17 468	13 780	18 687	18 942	18 320	18 934
	17 468	13 780	18 687	18 942	18 320	18 934
Operating Services	17 468	13 780	18 687	18 942	18 320	18 934
	17 468	13 780	18 687	18 942	18 320	18 934
Minister for Innovation, Science, and the Digital Economy						
Output Group 3 - Community and Government Service Delivery						
3.1 Digital Government and Information and Communications Technology (ICT) - Strategy, Policy and Service Delivery	3 032	3 032	2 905	2 776	2 438	2 488
	3 032	3 032	2 905	2 776	2 438	2 488
Operating Services	3 032	3 032	2 905	2 776	2 438	2 488
	3 032	3 032	2 905	2 776	2 438	2 488

Table 10.2: Revenue from Appropriation by Portfolio and Output
(continued)

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Minister for Macquarie Point Urban Renewal						
Grants and Subsidies	5 000	5 000	6 500	8 500	15 811	30 810
Operating Services	5 000	5 000	6 500	8 500	15 811	30 810
	5 000	5 000	6 500	8 500	15 811	30 810
Department of Premier and Cabinet						
Total Operating Services	423 971	427 738	434 536	428 048	441 485	473 263
Total Capital Services	16 250	16 250	25 050	250	250	250
	440 221	443 988	459 586	428 298	441 735	473 513
Reserved by Law						
Tasmanian Community Fund (Tasmanian Community Fund Act 2005)	8 674	8 674	8 891	9 113	9 341	9 574
	8 674	8 674	8 891	9 113	9 341	9 574
Appropriation Rollover	15 060	14 348	....	....	....	....
Total Revenue from Appropriation	463 955	467 010	468 477	437 411	451 076	483 087
Controlled Revenue from Appropriation	450 281	453 336	453 086	419 798	425 924	442 703
Administered Revenue from Appropriation	13 674	13 674	15 391	17 613	25 152	40 384
	463 955	467 010	468 477	437 411	451 076	483 087

Table 10.3: Total Expenses by Portfolio and Output

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Premier						
Output Group 1 - Policy Reform and Government Priorities						
1.1 Strategic Policy and Government Priorities	6 629	7 544	6 026	6 117	6 266	6 430
1.2 Child and Youth Wellbeing	11 175	11 175	8 755	8 944	1 965	2 030
1.3 Security and Emergency Management	17 134	22 454	8 621	7 189	2 358	2 422
	34 938	41 173	23 402	22 250	10 589	10 882
Output Group 2 - Government System Support						
2.1 Support Services for Government, Ministerial Parliamentary Offices and Office of the Governor	13 757	17 217	15 109	12 521	11 872	11 996
2.2 Principal and Subordinate Legislation	3 849	3 849	3 819	3 712	3 823	3 913
2.3 State Service Employment and Management	9 080	10 900	6 737	6 674	5 909	6 003
	26 686	31 966	25 665	22 907	21 604	21 912
Output Group 3 - Community and Government Service Delivery						
3.2 Management and Ongoing Development of Service Tasmania	26 613	30 253	28 361	27 608	27 812	28 353
	26 613	30 253	28 361	27 608	27 812	28 353
Output Group 92 - Capital Investment Program						
Service Tasmania Service Centre Capital Investment	250	250	250	250	250	250
	250	250	250	250	250	250
Minister for Aboriginal Affairs						
Output Group 1 - Policy Reform and Government Priorities						
1.6 Aboriginal Affairs	2 814	2 814	2 908	1 836	1 866	1 052
	2 814	2 814	2 908	1 836	1 866	1 052

Table 10.3: Total Expenses by Portfolio and Output (continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
		Estimated		Forward	Forward	Forward
	Budget	Outcome	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Minister for Disability Services						
Output Group 1 - Policy Reform and Government Priorities						
1.7 Disability Services	13 373	13 977	23 339	23 339	22 573	22 745
1.8 National Disability Insurance Scheme	287 194	277 542	286 538	297 999	315 880	334 832
1.10 Office of the Disability Commissioner	....	....	1 862	1 884	....	....
	300 567	291 519	311 739	323 222	338 453	357 577
Minister for Veterans' Affairs						
Output Group 1 - Policy Reform and Government Priorities						
1.5 Veterans' Affairs	1 197	1 197	983	998	959	400
	1 197	1 197	983	998	959	400
Minister for Local Government						
Output Group 1 - Policy Reform and Government Priorities						
1.9 Local Government	3 005	3 005	2 364	2 277	2 091	2 143
	3 005	3 005	2 364	2 277	2 091	2 143
Minister for Community and Multicultural Affairs						
Output Group 3 - Community and Government Service Delivery						
3.3 Community Services	42 304	43 924	37 576	26 081	24 670	21 928
	42 304	43 924	37 576	26 081	24 670	21 928
Output Group 91 - Grants and Subsidies						
Tasmanian Community Fund	8 674	8 674	8 891	9 113	9 341	9 574
	8 674	8 674	8 891	9 113	9 341	9 574
Minister for Women and the Prevention of Family Violence						
Output Group 1 - Policy Reform and Government Priorities						
1.4 Women and the Prevention of Family Violence	25 803	22 115	21 729	21 357	19 926	20 577
	25 803	22 115	21 729	21 357	19 926	20 577

Table 10.3: Total Expenses by Portfolio and Output (continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Minister for Innovation, Science, and the Digital Economy						
Output Group 3 - Community and Government Service Delivery						
3.1 Digital Government and Information and Communications Technology (ICT) - Strategy, Policy and Service Delivery						
	33 987	30 872	33 415	25 513	19 650	19 536
	33 987	30 872	33 415	25 513	19 650	19 536
Minister for Macquarie Point Urban Renewal						
Output Group 91 - Grants and Subsidies						
Macquarie Point Development Corporation						
	5 000	5 000	6 500	8 500	15 811	30 810
	5 000	5 000	6 500	8 500	15 811	30 810
TOTAL	511 838	512 762	503 783	491 912	493 022	524 994

Explanation of Major Variations

Output Group 1: Policy Reform and Government Priorities

The increase in the 2025-26 Estimated Outcome for the Strategic Policy and Government Priorities Output primarily reflects estimated additional costs for independent reviews being overseen by the Department. The variation from the 2025-26 Estimated Outcome primarily reflects the transfer of Women's Policy staff to the Women and the Prevention of Family Violence Output, the profile for the 2025-26 Key Deliverable - Independent Study of the Salmon Industry and Operational Efficiencies.

The variation in the Child and Youth Wellbeing Output from 2026-27 reflects the profile of the 2025-26 Key Deliverable - Therapeutic Services for Victim-Survivors of Sexual Violence (SASS and Laurel House) and Commission of Inquiry response initiatives.

The increase in the 2025-26 Estimated Outcome for the Security and Emergency Management Output primarily reflects estimated recovery costs associated with the 2025 Dolphin Sands and St Helens bushfires. The variation from 2026-27 primarily reflects Operational Efficiencies and the completion of Regional Drought Recovery Planning initiatives. The decrease in Total Expenses also reflects the profile of National Partnership commitments for the Disaster Ready Fund.

The decrease in the 2025-26 Estimated Outcome for the Women and the Prevention of Family Violence Output reflects the transfer of appropriation to the Department of Justice, Department of Police, Fire and Emergency Management, Department for Education, Children and Young People and the Department of Health to implement activities associated with *Tasmania's Third Family and Sexual Violence Action Plan: Survivors at the Centre 2022-2027*. The variation from 2026-27 reflects the profile of the 2026-27 Key Deliverable - Therapeutic Services in Arch Centres.

The variation in the Veterans' Affairs Output reflects the profile of the 2025-26 Key Deliverable - Veterans' Affairs.

The variation in the Aboriginal Affairs Output primarily reflects the profile of the 2025-26 Key Deliverable - Closing the Gap and other Aboriginal Projects.

The increase in the 2025-26 Estimated Outcome for the Disability Services Output reflects estimated additional expenditure for the Office of the Senior Practitioner. The overall increase from 2026-27 reflects the State's Contribution under the National Agreement on Foundational Supports - Thriving Kids Bilateral Agreement, whilst the variation reflects the profile of the 2024-25 Key Deliverables - Disability Inclusion Bill Implementation and Disability Reform and Operational Efficiencies. The increase in Total Expenses also reflects the Australian Government contribution to the Thriving Kids Bilateral Agreement.

The variation in the National Disability Insurance Scheme Output since the 2025-26 Budget reflects updated estimates of the State's contribution to the NDIS, including additional appropriation funding associated with the new Bilateral Agreement from 2028-29.

The variation in the Local Government Output reflects the profile of funding for 2025-26 Key Deliverables - Future of Local Government Review - Priority Reform Program and Central Coast Council - Renewal Projects and Operational Efficiencies.

The Office of the Disability Commissioner output reflects funding from the 2024-25 Key Deliverable - Disability Inclusion Bill Implementation transferring from the Disability Services Output from 1 July 2026.

Output Group 2: Government System Support

The 2025-26 Estimated Outcome for the Support Services for Government, Ministerial Parliamentary Offices and Office of the Governor Output reflects estimated increased operational pressures for this Output, including estimated costs associated with the March 2026 State Visit and estimated additional support for AGFEST. The variation from 2026-27 reflects the funding profile of the 2024-25 Key Deliverable - Performance Support Teams and the profile of Operational Efficiencies.

The increase in the 2025-26 Estimated Outcome for the State Service Employment and Management Output reflects estimated additional support for the State Service Management Office, primarily for the Shared Capability and Centralised Investigations Unit. The decrease in 2026-27 primarily reflects the completion of the 2024-25 Key Deliverable - Whole-of-Government Human Resources Information System which has been replaced by the Human Resources Transformation Project. The decrease in 2027-28 reflects completion of the 2025-26 Key Deliverable - State Service Management Office Support.

Output Group 3: Community and Government Service Delivery

The decrease in appropriation from 2026-27 for the Digital Government and Information and Communications Technology Output reflects Operational Efficiencies and the completion of the 2024-25 Key Deliverable - Sustaining Whole-of-Government Cyber Security. The decrease in expenses over the Forward Estimates reflects revised receipts and expenditure estimates for Digital Strategy and Services based on a remodelling of operating activity.

The increase in appropriation in the 2025-26 Estimated Outcome and 2026-27 Budget for the Management and Ongoing Development of Service Tasmania Output reflects estimated additional operating costs for Service Tasmania. The increase in expenses from 2027-28 reflects additional fee revenue and associated expenditure, partially offset by Operational Efficiencies.

The increase in the 2025-26 Estimated Outcome for the Community Services Output primarily reflects estimated additional funding for Community Services grants. The increase in the 2026-27 Budget reflects the 2026-27 Key Deliverables - Community Support Initiatives, and additional funding for Community Services grants, as well as the reprofile of funding for the 2025-26 Key Deliverable - Neighbourhood Houses Community Connector Program from 2027-28 to 2026-27. The decrease over the Forward Estimates reflects the completion of prior year Budget initiatives.

Output Group 91: Grants and Subsidies

The variation in appropriation for Grants and Subsidies reflects the profile of the Government's contribution to Macquarie Point Development Corporation. From 2028-29 this funding also includes borrowing support for the Macquarie Point Multipurpose Stadium.

Output Group 92: Capital Investment Program

The variation in appropriation revenue for the Capital Investment Program reflects the funding profile for the Human Resources Transformation Project.

Table 10.4: Capital Investment Program

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Forward Estimate	2028-29 Forward Estimate	2029-30 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Existing Projects						
Premier						
Human Resources Transformation Project	16 000	16 000	24 800	....	....	....
Service Tasmania Service Centre Capital Investment	250	250	250	250	250	250
Total CIP Allocations	16 250	16 250	25 050	250	250	250

DETAILED BUDGET STATEMENTS

The following Tables present detailed Budget statements for the Department. Each statement is followed by an explanation of major variations where applicable.

Table 10.5: Statement of Comprehensive Income

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Revenue and other income						
Appropriation revenue - operating	418 971	422 738	428 036	419 548	425 674	442 453
Appropriation revenue - capital	16 250	16 250	25 050	250	250	250
Appropriation revenue - rollover	15 060	14 348	....	....	....	....
Grants	17 150	17 564	20 296	17 585	7 633	7 670
Sales of goods and services	38 313	36 884	34 119	23 714	23 572	24 072
Other revenue	6 043	6 043	6 094	9 116	8 911	8 911
Total revenue	511 787	513 827	513 595	470 213	466 040	483 356
Net gain/(loss) on non-financial assets	2	2	2	2	2	2
Total income	511 789	513 829	513 597	470 215	466 042	483 358
Expenses						
Employee benefits	68 825	78 119	67 492	66 804	64 856	65 674
Depreciation and amortisation	2 554	2 554	2 331	1 487	1 000	1 000
Supplies and consumables	53 943	49 318	52 829	42 217	34 453	33 574
Grants and subsidies	372 535	368 790	365 448	363 499	367 281	384 081
Borrowing costs	51	51	53	52	41	41
Other expenses	256	256	239	240	239	240
Total expenses	498 164	499 088	488 392	474 299	467 870	484 610
Net result	13 625	14 741	25 205	(4 084)	(1 828)	(1 252)
Other comprehensive income						
Changes in physical asset revaluation reserve	362	362	362	362	362	362
Total other comprehensive income	362	362	362	362	362	362
Comprehensive result	13 987	15 103	25 567	(3 722)	(1 466)	(890)

Explanation of Major Variations

The increase in the 2025-26 Estimated Outcome for Appropriation revenue - operating primarily reflects estimated recovery costs associated with the 2025 Dolphin Sands and St Helens bushfires, and additional operating costs for Service Tasmania and Support Services for Government, Ministerial Parliamentary Offices and Office of the Governor, partially offset by a saving in the State's NDIS contribution. The decrease in Appropriation revenue - operating in 2027-28 primarily reflects the profile of 2026-27 Key Deliverables - Service Tasmania, Community Support Initiatives and Community Services grant funding.

The variation in Appropriation revenue - capital reflects the funding profile of the Human Resources Transformation Project.

The variation in Grants primarily reflects the profile of receipts from the Australian Government for National Partnership Agreements, including: Disaster Ready Fund; Family, Domestic and Sexual Violence Responses; and Regional Drought Resilience.

The variation in Sales of goods and services primarily reflects estimates for Digital Strategy and Services based on a remodelling of operating activity.

The variation in Other revenue over the Forward Estimates reflects additional fee revenue and associated expenditure for Service Tasmania.

The increase in the 2025-26 Estimated Outcome for Employee benefits primarily reflects additional operating costs for Service Tasmania and Support Services for Government, Ministerial Parliamentary Offices and Office of the Governor.

The decrease in Depreciation and amortisation from 2026-27 relates to intangibles for the myServiceTas portal and right-of-use asset adjustments to reflect leases for multiple Service Tasmania service centres.

The decrease in the 2025-26 Estimated Outcome for Supplies and consumables primarily reflects revised estimates for Digital Strategy and Services, additional expenditure for Service Tasmania, and a transfer of funding for Tasmania's Third Family and Sexual Violence Action Plan to the Department of Justice. The decrease from 2027-28 primarily reflects the profile of funding for: the AI Accelerator; the profile of Digital Strategy and Services expenditure; and funding for the 2024-25 Key Deliverable - Performance Support Teams.

The decrease in the 2025-26 Estimated Outcome for Grants and subsidies primarily reflects revised estimates of the State's contribution to the NDIS partially offset by recovery costs associated with the 2025 Dolphin Sands and St Helens bushfires.

Table 10.6: Statement of Comprehensive Income - Administered

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered revenue and other income						
Appropriation revenue - operating	13 674	13 674	15 391	17 613	25 152	40 384
Total administered revenue	13 674	13 674	15 391	17 613	25 152	40 384
Total administered income	13 674	13 674	15 391	17 613	25 152	40 384
Administered expenses						
Grants and subsidies	13 674	13 674	15 391	17 613	25 152	40 384
Total administered expenses	13 674	13 674	15 391	17 613	25 152	40 384
Administered net result	....	....	....	....	....	....
Administered comprehensive result	....	....	....	....	....	....

Explanation of Major Variations

The increase in Appropriation revenue - operating and Grants and subsidies from 2026-27 reflects the Government's contribution to the Macquarie Point Development Corporation, and funding for the Tasmanian Community Fund as required by section 5 of the *Tasmanian Community Fund Act 2005*.

Table 10.7: Administered Revenue

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue from Appropriation						
Annual Appropriation	5 000	5 000	6 500	8 500	15 811	30 810
Reserved by Law	8 674	8 674	8 891	9 113	9 341	9 574
	13 674	13 674	15 391	17 613	25 152	40 384
Total Administered Revenue	13 674	13 674	15 391	17 613	25 152	40 384

Table 10.8: Administered Expenses

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Grants and Subsidies						
Macquarie Point Development Corporation	5 000	5 000	6 500	8 500	15 811	30 810
Tasmanian Community Fund	8 674	8 674	8 891	9 113	9 341	9 574
	13 674	13 674	15 391	17 613	25 152	40 384
Total Administered Expenses	13 674	13 674	15 391	17 613	25 152	40 384

Explanation of Major Variations

The increase in Annual Appropriation and Macquarie Point Development Corporation reflects the Government's contribution to Macquarie Point Development Corporation. From 2028-29 this funding also includes borrowing support for the Macquarie Point Multipurpose Stadium.

The increase in Reserved by Law and the Tasmanian Community Fund reflects the Government's contribution to the Tasmanian Community Fund as required by section 5 of the *Tasmanian Community Fund Act 2005*.

Table 10.9: Statement of Financial Position as at 30 June

	2026 Budget	2026 Estimated Outcome	2027 Budget	2028 Forward Estimate	2029 Forward Estimate	2030 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	7 875	8 859	9 634	6 916	5 742	5 135
Receivables	3 299	2 999	2 696	2 393	2 090	1 787
Other financial assets	2 522	1 891	1 938	1 985	2 032	2 079
	13 696	13 749	14 268	11 294	9 864	9 001
Non-financial assets						
Property, plant and equipment	1 759	2 320	1 767	1 262	1 101	940
Right-of-use assets	3 989	4 555	4 254	4 027	3 823	3 619
Intangibles	17 935	17 947	41 643	41 262	41 215	41 168
Other assets	3 362	3 859	3 953	4 047	4 141	4 235
	27 045	28 681	51 617	50 598	50 280	49 962
Total assets	40 741	42 430	65 885	61 892	60 144	58 963
Liabilities						
Payables	6 085	1 738	1 798	1 858	1 918	1 978
Lease liabilities	4 405	4 841	4 352	3 847	3 331	2 806
Employee benefits	16 420	17 584	15 880	16 033	16 186	16 339
Other liabilities	947	1 180	1 201	1 222	1 243	1 264
Total liabilities	27 857	25 343	23 231	22 960	22 678	22 387
Net assets (liabilities)	12 884	17 087	42 654	38 932	37 466	36 576
Equity						
Reserves	736	362	724	1 086	1 448	1 810
Accumulated funds	12 148	16 725	41 930	37 846	36 018	34 766
Total equity	12 884	17 087	42 654	38 932	37 466	36 576

Explanation of Major Variations

The increase in the 2026 Estimated Outcome for Cash and deposits primarily reflects additional revenue from services delivered by the Digital Strategy and Services division of the Department.

The variation in Receivables, Other financial assets, Property, plant and equipment, Right-of-use assets and Payables in the 2026 Estimated Outcome primarily reflects revised estimates based on actuals as at 30 June 2025.

The increase in Intangibles in 2027 primarily reflects the expected capitalisation of the Human Resources Transformation Project.

The variation in Lease liabilities primarily reflects estimates of office lease arrangements for the Department in accordance with AASB 16 *Leases*.

The decrease in Employee benefits in 2027 recognises the 27th pay and the reduction in the associated liability accrued over prior years.

Table 10.10: Statement of Cash Flows

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Appropriation receipts - operating	418 971	422 738	428 036	419 548	425 674	442 453
Appropriation receipts - capital	16 250	16 250	25 050	250	250	250
Appropriation receipts - rollover	15 060	14 348	....	....	....	....
Grants	17 150	17 564	20 296	17 585	7 633	7 670
Sales of goods and services	38 355	36 926	34 161	23 756	23 614	24 114
GST receipts	24 113	24 113	24 113	24 113	24 113	24 113
Other cash receipts	6 043	6 043	6 094	9 116	8 911	8 911
Total cash inflows	535 942	537 982	537 750	494 368	490 195	507 511
Cash outflows						
Employee benefits	(58 736)	(68 192)	(60 590)	(58 422)	(56 723)	(57 468)
Superannuation	(9 937)	(9 775)	(8 607)	(8 230)	(7 981)	(8 054)
Borrowing costs	(51)	(51)	(53)	(52)	(41)	(41)
GST payments	(23 925)	(23 925)	(23 925)	(23 925)	(23 925)	(23 925)
Grants and subsidies	(372 535)	(368 790)	(365 448)	(363 499)	(367 281)	(384 081)
Supplies and consumables	(53 941)	(49 316)	(52 827)	(42 215)	(34 451)	(33 572)
Other cash payments	(255)	(255)	(238)	(239)	(238)	(239)
Total cash outflows	(519 380)	(520 304)	(511 688)	(496 582)	(490 640)	(507 380)
Net cash from (used by) operating activities	16 562	17 678	26 062	(2 214)	(445)	131
Cash flows from investing activities						
Payments for acquisition of non-financial assets	(16 124)	(16 124)	(24 800)	....	(214)	(214)
Proceeds from the disposal of non-financial assets	2	2	2	2	2	2
Net cash from (used by) investing activities	(16 122)	(16 122)	(24 798)	2	(212)	(212)
Cash flows from financing activities						
Net borrowings	(908)	(908)	(489)	(506)	(517)	(526)
Net cash from (used by) financing activities	(908)	(908)	(489)	(506)	(517)	(526)
Net increase (decrease) in cash and cash equivalents held	(468)	648	775	(2 718)	(1 174)	(607)
Cash and deposits at the beginning of the reporting period	8 343	8 211	8 859	9 634	6 916	5 742

Table 10.10: Statement of Cash Flows (continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and deposits at the end of the reporting period	7 875	8 859	9 634	6 916	5 742	5 135

Explanation of Major Variations

The variation in Payments for acquisition of non-financial assets primarily reflects the profile of funding for the Human Resources Transformation Project.

Table 10.11: Statement of Cash Flows - Administered

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Appropriation receipts - operating	13 674	13 674	15 391	17 613	25 152	40 384
Total cash inflows	13 674	13 674	15 391	17 613	25 152	40 384
Cash outflows						
Grants and subsidies	(13 674)	(13 674)	(15 391)	(17 613)	(25 152)	(40 384)
Total cash outflows	(13 674)	(13 674)	(15 391)	(17 613)	(25 152)	(40 384)
Net increase (decrease) in cash and cash equivalents held	....	....	....	....	....	....
Cash and deposits at the beginning of the reporting period	....	....	....	....	....	....
Cash and deposits at the end of the reporting period	....	....	....	....	....	....

11 DEPARTMENT OF STATE GROWTH

AGENCY OUTLINE

The Department of State Growth facilitates economic growth and the creation of job opportunities for the benefit of the Tasmanian community.

The Department provides a large range of services, infrastructure and programs and has administrative responsibility for a significant number of legislative and regulatory matters to support local industries, sectors, communities and individuals.

The objectives of the Department, on behalf of the Government, are to:

- work with Tasmanian businesses, industries and communities to support sustainable growth and strategic workforce opportunities;
- contribute to Tasmania's brand as the best place in the country to live, work, visit, study, invest and thrive;
- strategically develop Tasmania's infrastructure, digital networks, transport and renewable energy systems to support industry, businesses and the community; and
- enhance resilience and rapid recovery from economic, environmental and social shocks and stresses across industry and enterprise.

The Department is accountable to the following Ministers:

- Minister for Business, Industry and Resources and Minister for Skills and Jobs, The Hon Felix Ellis MP;
- Minister for Arts and Heritage, Minister for Innovation, Science, and the Digital Economy and Minister for Environment, The Hon Madeleine Ogilvie MP;
- Minister for Energy and Renewables and Minister for Sport, The Hon Nick Duigan MLC;
- Minister for Infrastructure and Transport and Minister for Housing and Planning, The Hon Kerry Vincent MLC;
- Minister for Small Business, Trade and Consumer Affairs, The Hon Guy Barnett MP; and
- Minister for Tourism, Hospitality and Events, The Hon Jane Howlett MP.

The Department is organised into six groups: Creative Industries, Sport and Visitor Economy; Economic Development; Renewables, Climate, Future Industries Tasmania and Resources; Strategy, Housing, Infrastructure and Planning; Transport; and Business Services.

The Department also supports the Office of the Coordinator-General and the Tasmania Development and Resources Board.

This chapter provides the Department's financial information for 2026-27 and over the Forward Estimates (2027-28 to 2029-30). Further information about the Department is provided on its website (www.stategrowth.tas.gov.au).

MACHINERY OF GOVERNMENT CHANGES

In the Premier's State of the State address on 3 March 2026, significant machinery of government changes were announced to better align the Tasmanian State Service with emerging service demands. Central to these changes is the transformation of the Department of State Growth, the establishment of Building Tasmania and the realignment of economic development and destination-economy functions.

These significant machinery of government changes were announced mid-way through the 2026-27 Budget development process. The announcement also indicated that a reduction of 250 staff would be achieved through the changes, together with savings totalling \$250 million over five years.

While the 2026-27 Budget reflects decisions and impacts that have been sufficiently progressed to date, including Operational Efficiencies for the 2026-27 Budget year, the detailed design, final responsibilities and full financial impacts of the restructured agencies are still being developed. This is particularly the case for the application of Operational Efficiencies from 2027-28.

Accordingly, these Operational Efficiencies have been provisionally allocated to some Outputs over the Forward Estimates while the Government works through the details of the machinery of government changes. Funding transfers will continue to occur between Outputs within year, in accordance with the *Financial Management Act 2016*, as the machinery of government process progresses.

KEY DELIVERABLES

Table 11.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables being undertaken by the Department.

Table 11.1: Key Deliverables Statement

	2026-27	2027-28	2028-29	2029-30
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Area Connect	1 600	....	....	....
Automated Traffic Enforcement ¹	7 957	....	....	....
Basketball Courts - New Town Bay	....	....	12 500	....
Burnie Surf Life Saving Clubrooms	....	....	300	....
Business Events Tasmania - Base Funding	600	600	....	....
Business Events Tasmania - Event Attraction Fund	900	900	....	....
Cape Barren Island	300	300	300	300
Capital Program Realignment	(4 769)	(7 935)	(11 169)	(12 820)
Common Ticketing - Project Costs	5 209	3 903	....	....
Creative Industries ²	1 000	2 000	3 000	4 000
Cricket Infrastructure Support	2 250	....	....	....
Cricket Tasmania support ²	690	2 690	4 750	4 750
Derby Masterplan	250	....	....	....
Derwent Ferry Terminal Upgrades	5 000	....	....	....
Digital Technology	50	50	50	50
Domain Tennis Centre	....	1 000	4 000	3 000
Eastern Shore Pickleball Club	....	400	....	....
Elphin Sports Centre	....	1 050	1 050	....
Events Funding Existing Contracted Commitments	5 140	5 582	6 444	3 200
Events Tasmania Funding	1 902	18 264	21 702	24 263
Football Tasmania Business Case	350	....	....	....
Funding support for sporting organisations	2 850	5 500	....	....
Homes Tasmania - address increasing Property Holding costs ³	5 000	....	....	....
Homes Tasmania - Jireh House ^{2,3}	100	100	100	100
Homes Tasmania - McCombe House ^{2,3}	200	200	200	200
Homes Tasmania - Social Housing Maintenance Fund ³	1 000	....	....	....
Ice Sports Tasmania	30	....	....	....
Increased Council contribution from Heavy Vehicle Motor Tax	3 500	....	....	....

Table 11.1: Key Deliverables Statement (continued)

	2026-27	2027-28	2028-29	2029-30
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Kingborough Sporting Precinct (Community Infrastructure)	18 000	7 000	....	....
Launceston Convention Centre Support	5 000	5 000	....	....
Launceston Skybus Trial	1 000	....	....	....
Major Sporting Partnerships	....	4 900	4 437	4 340
Mowbray Cricket Club and Old Launcestonians Football Club	119	....	....	....
Operational Efficiencies	(16 435)	(66 872)	(68 378)	(75 733)
Pembroke Park	....	2 050	....	....
Public Transport Relief	16 000	8 000	....	....
Regional community sports facility infrastructure plans	250	250	250	....
Remote Indigenous Housing Funding - Cape Barren and Flinders Island	520	....	....	....
South Launceston Football Club Infrastructure Upgrades	50	....	....	....
Sports funding framework	....	100	100	....
Stadiums Tasmania ^{2,4}	....	4 000	4 000	4 000
Strategic Business Support	7 000	....	....	....
Taroona Bowls Club	250	....	....	....
Tasmanian Active Infrastructure Program	....	2 500	2 500	2 500
Tasmanian Bike Collective	287	295	304	....
Tasmanian Hospitality and Tourism Academy	850	850	850	....
Ticket to Wellbeing Expansion	1 800	1 800	....	....
Ticketing and Passenger Transport Systems - operational funding	4 666	4 618	....	....
Trade Strategy 2030	2 650	2 886	....	....
West Coast Wilderness Railway	7 719	11 108	5 408	4 108

Notes:

1. This item is primarily funded from Road Safety Levy revenue.
2. This item includes funding beyond the 2026-27 Budget and Forward Estimates.
3. This item will be delivered by Homes Tasmania. Refer to chapter 1 of Budget Paper No. 4 for more information.
4. This item will be delivered by Stadiums Tasmania. Refer to chapter 3 of Budget Paper No. 4 for more information.

Area Connect

This deliverable will provide for the continuation of the Area Connect program, delivered by Community Transport Services Tasmania, to support more Tasmanians to access training and employment where there is no public transport alternative.

Automated Traffic Enforcement

This deliverable will support the Automated Traffic Enforcement Program, which uses both mobile and fixed speed cameras to detect speeding offences as well as enforcement relating to illegal mobile phone use, seatbelt non-compliance and registration offences.

Basketball Courts - New Town Bay

This deliverable will provide funding to support the development of a four court multi-sport facility at New Town Bay.

Burnie Surf Life Saving Clubrooms

This deliverable will provide funding for infrastructure improvements at the Burnie Surf Life Saving clubrooms.

Business Events Tasmania - Base Funding

This deliverable will provide additional grant funding for Business Events Tasmania.

Business Events Tasmania - Event Attraction Fund

This deliverable provides a continuation of funding to the existing Business Events Attraction Fund.

Cape Barren Island

This deliverable will provide funding over four years to support Cape Barren Island for operational costs associated with electricity, water supply, insurance coverage, wages and housing.

Capital Program Realignment

The Department will deliver capital program expenditure reductions in 2026-27 and over the Forward Estimates. Specific strategies to achieve the capital program expenditure reductions include reprofiling planning and design works for the Ridgley Highway upgrades, revising funding contribution arrangements for the Launceston and Tamar Valley Traffic Vision program of works, savings from improved project scoping and reduced consultancy services.

Common Ticketing - Project Costs

This deliverable provides funding to support committed project costs for the Common Ticketing project.

Creative Industries

This deliverable will provide additional funding to support Screen Tasmania Programs and Arts and Cultural Heritage Investment.

Cricket Infrastructure Support

This deliverable will provide funding to support the development of a business case for the planning and transition to a new Centre for Excellence and Community Centre at Seven Mile Beach.

Cricket Tasmania support

This deliverable will provide funding to support Cricket Tasmania's grassroots and community pathways, elite participation programs and to deliver high-level cricket content in Northern Tasmania.

Derby Masterplan

This deliverable will provide funding to support development of a community masterplan to maintain Derby's status as a prominent adventure tourism destination.

Derwent Ferry Terminal Upgrades

This deliverable will provide funding for Derwent Ferry infrastructure upgrades through the Urban Congestion Fund capital output.

Digital Technology

This deliverable will provide funding over four years for the continuation of upskilling workers capability to support ICT activities.

Domain Tennis Centre

This deliverable will provide funding over three years from 2027-28 for new and improved facilities to support increased tennis participation pathways and events.

Eastern Shore Pickleball Club

This deliverable will provide funding to develop a pickleball facility for the Eastern Shore.

Elphin Sports Centre

This deliverable will provide additional funding to ensure safe and compliant operations of the Elphin Sports Centre.

Events Funding Existing Contracted Commitments

This deliverable will provide funding over four years to support current contracted events, including Taste of Summer, Festivale and Supercars.

Events Tasmania Funding

This deliverable will provide funding for Events Tasmania over four years to support events across the State.

Football Tasmania Business Case

This deliverable will provide funding to support the completion of a detailed business case for the development of a home for Football in Tasmania.

Funding support for sporting organisations

This deliverable will provide funding to support organisations to provide safe, fun and inclusive participation in sport and active recreation.

Ice Sports Tasmania

This deliverable will provide funding to support competitive athletes and officials to travel interstate for training.

Increased Council contribution from Heavy Vehicle Motor Tax

This deliverable will provide for an additional contribution from the Heavy Vehicle Motor Tax to be distributed to local councils to invest in road upgrades across Tasmania, taking the total contribution to \$5 million in 2026-27.

Kingborough Sporting Precinct (Community Infrastructure)

This deliverable will provide additional funding for the Kingborough Sporting Precinct and will deliver clubrooms for Oval 3, new mountain bike tracks and improvements to Gormley Road.

Launceston Convention Centre Support

This deliverable will provide funding to support construction of a purpose-built convention centre in Launceston.

Launceston Skybus Trial

This deliverable will provide funding for a 12-month trial of SkyBus at Launceston Airport.

Major Sporting Partnerships

This deliverable will provide funding over three years from 2027-28 for key sporting partnerships including Hawthorn Football Club, Tasmania JackJumpers and Tasmania Jewels.

Mowbray Cricket Club and Old Launcestonians Football Club

This deliverable will provide funding to deliver improvements to infrastructure at Invermay Park for the Mowbray Cricket Club and Old Launcestonians Football Club.

Operational Efficiencies

The Department will deliver Operational Efficiencies in 2026-27 and over the Forward Estimates. Strategies to achieve Operational Efficiencies in 2026-27 include measures such as lease rationalisation, reductions in supplies and consumables, automation of selected functions and the centralisation of services.

Strategies to achieve Operational Efficiencies over the Forward Estimates will be encapsulated with the Government's machinery of government changes and will be detailed in the 2027-28 Budget, as new agency structures and operating arrangements are finalised.

Pembroke Park

This deliverable will provide funding for clubroom extensions and upgrades at Pembroke Park.

Public Transport Relief

This deliverable will provide funding for fare relief for passengers using the Derwent Ferry services, general access bus services and government contracted school bus services.

Regional community sports facility infrastructure plans

This deliverable will provide funding to develop the Tasmanian Community Sporting Infrastructure Plan.

Remote Indigenous Housing Funding - Cape Barren and Flinders Island

This deliverable will provide funding to support the delivery of remote Aboriginal housing services on Cape Barren and Flinders Islands.

South Launceston Football Club Infrastructure Upgrades

This deliverable will provide funding to upgrade infrastructure for the South Launceston Football Club.

Sports funding framework

This deliverable will provide funding to develop a model to inform investment in sport.

Strategic Business Support

This deliverable will provide funding for Strategic Business Support.

Taroona Bowls Club

This deliverable will provide funding to deliver infrastructure upgrades for the Taroona Bowls Club.

Tasmanian Active Infrastructure Program

This deliverable will provide funding over three years from 2027-28 to deliver safe, inclusive and accessible spaces ensuring more Tasmanians get active and have places to play.

Tasmanian Bike Collective

This deliverable will provide funding to secure operations for the Tasmanian Bike Collective's youth mentoring and bike repair programs.

Tasmanian Hospitality and Tourism Academy

This deliverable will provide funding to continue the partnership with the Tasmanian Hospitality and Tourism Academy to deliver industry led training.

Ticket to Wellbeing Expansion

This deliverable will provide funding to expand the Ticket to Wellbeing program which aims to increase the number of eligible older Tasmanians involved in sport and active recreation.

Ticketing and Passenger Transport Systems - operational funding

This deliverable will provide funding for expenditure associated with the operation of the ticketing solution for public transport and other public transport systems, including the HASTUS network planning tool and real-time tracking system.

Trade Strategy 2030

This deliverable will provide funding to enable delivery of key trade activities under the Tasmanian Trade Strategy 2030.

West Coast Wilderness Railway

This deliverable will provide funding over four years to support capital investment and the ongoing operation of the West Coast Wilderness Railway, to continue to increase patronage of this iconic tourist attraction.

OUTPUT GROUPS

Outputs of the Department of State Growth are provided under the following Output Groups:

- Output Group 1 - Industry and Business Growth;
- Output Group 2 - Infrastructure and Transport Services;
- Output Group 3 - Skills, Training and Workforce Growth;
- Output Group 4 - Resources Policy and Regulatory Services;
- Output Group 5 - Cultural and Tourism Development;
- Output Group 6 - Subsidies and Concessions;
- Output Group 7 - Renewables, Climate and Future Industries Tasmania;
- Output Group 8 - Housing and Planning;
- Output Group 91 - Grants and Subsidies; and
- Output Group 92 - Capital Investment Program.

Output Group Restructure

On 11 February 2026, responsibility for the administration of the *Macquarie Point Development Corporation Act 2012* transferred from the Department of State Growth to the Department of Premier and Cabinet under the *Administrative Arrangements Amendment Order 2026*. This resulted in the transfer of Output 91.885 Macquarie Point Development Corporation to the Department of Premier and Cabinet.

Machinery of Government Implications

The variations in appropriation across the Department of State Growth output groups in the 2026-27 Budget reflect the initial allocation of Operational Efficiencies. At the time of Budget preparation, the detailed design, responsibilities and operating arrangements of the machinery of government changes and the creation of new entities had not been finalised.

Consistent with this, the Operational Efficiency allocations for the Forward Estimates have been provisionally reflected against the Department's existing output structure, pending completion of the transition arrangements. This approach ensures that anticipated operational efficiencies are allocated in the Budget while maintaining continuity of service delivery and flexibility during the transition period.

Output Group 1: Industry and Business Growth

1.1 Office of the Coordinator-General

The Office of the Coordinator-General is Tasmania's principal entity to attract and support investment in the State. The activities of the Office are a fundamental element of the Government's agenda of promoting investment for Tasmania and creating jobs. Outcomes of the Office are achieved for clients, stakeholders and for Tasmania by working collaboratively across the broader Department of State Growth, other state and Australian Government agencies, statutory authorities and local government.

The Office operates broadly across four interconnected areas: Investment Attraction and Promotion; Strategic Project Facilitation; Northern Cities; and Red Tape Reduction.

1.2 Industry and Business Development

This Output focuses on maximising economic growth and job creation through supporting business and industry development including:

- development and delivery of programs, support services and facilitation to industry sectors and businesses that support local production, economic growth, innovation and community benefit;
- working with manufacturing and defence industry businesses to build capability and markets locally and internationally;
- growing the Antarctic sector through delivery of the Antarctic Gateway Campaign, which seeks to promote and grow visitation to the Antarctic gateway, and develop capability within the sector;
- assisting businesses across all stages of the business lifecycle through the provision of a first contact client service, client engagement and support activities, an annual event program, targeted tools, information and referrals to other government services, and provision of free and independent business advice through the Tasmanian Business Advice Service;
- providing a range of international programs, initiatives, and advocacy to enable Tasmanian produce, products, and services to be exported around the globe;
- provision of financial assistance to Tasmanian businesses and sectors and industry groups, including through loan and grant programs as well as individual financial assistance packages;
- through the defined Client Service Model framework, ongoing engagement with, information gathering and analysis around, and in cases, provision of financial assistance to, Tasmania's Major Industrial and economically significant businesses;
- working with the Australian Government, telecommunication carriers and other digital infrastructure providers, to improve Tasmanians' digital connectivity;
- working with a range of proponents to advise on and support industry projects on a case-by-case basis;
- providing strategic advice, delivering targeted projects, and fostering collaborative relationships to drive economic growth, jobs and achieve strategic outcomes in regional Tasmania; and
- providing industry and business level data, and other relevant information, to Government and Departments, to help inform the economic and social benefits of these sectors to Tasmania and assist in overall decision making.

1.3 Trade

This Output focuses on strengthening Tasmania's trade economy by:

- working with businesses, industry organisations and research partners to build exporter capability and confidence, supporting growth in priority sectors and facilitating access to opportunities in established and emerging markets;
- delivering international programs, market engagement, trade advocacy and strategic partnerships that expand market access and strengthen Tasmania's presence in priority global markets; and
- coordinating whole-of-government trade initiatives and strategic activities aligned with the *Tasmanian Trade Strategy 2030*, supporting a robust, sustainable and diverse trade ecosystem and contributing to the long-term ambition of \$15 billion in annual exports by 2050.

Output Group 2: Infrastructure and Transport Services

2.1 Infrastructure Strategy and Delivery

This Output provides a strategic, coordinated, and statewide approach to the planning and delivery of major infrastructure to support economic growth and Tasmania's development. It is achieved through engagement, leadership and innovation, and demonstrating best practice in infrastructure policy, development, planning and delivery supported by Infrastructure Tasmania, including:

- providing advice on infrastructure planning, development, delivery and reform proposals to the: Minister for Infrastructure and Transport; Minister for Sport; Minister for Tourism, Hospitality and Events; Treasurer; and Cabinet, as required, including on legislative and governance reforms;
- providing strategic advice and specific infrastructure strategy, planning, procurement, and construction solutions, including the delivery and maintenance of a 10-year infrastructure pipeline and a project assurance system, in collaboration with industry and government agencies, and supporting the planning and delivery of essential infrastructure on Cape Barren Island;
- planning and delivering high-profile, high risk, and/or major projects across various Government portfolios, as allocated by the Government; and
- developing corridor strategies, a 10-year forward roads program, and identifying roads projects for delivery, including the consideration and incorporation of alternative transportation options such as active and public transport.

2.2 Road User Services

This Output provides the legislation, regulatory policies, and practices to support an efficient, safe, and reliable land transport system that connects people, and supports state growth, with a focus on:

- supporting the delivery of Tasmania's *Towards Zero Tasmanian Road Safety Strategy 2017-2026*; providing strategic road safety policy advice; providing secretariat, policy and research support to the Road Safety Advisory Council; and developing and delivering road safety public education;

- delivering registration and licensing services to the Tasmanian community including developing and maintaining legislation, business policies, practices and procedures; providing information; collection of fees; and delivering services relating to the registration of vehicles and licensing of drivers; and
- developing, encouraging, and enforcing, compliance with state-based regulations for roadworthiness, vehicle standards, dimensions and mass limits, loading and operation of vehicles and undertaking management of approved inspection station schemes.

2.3 Passenger Transport

This Output manages the regulation and delivery of passenger transport services that support the efficient, equitable and safe movement of people, including the administration of targeted transport assistance schemes and subsidies for students, the unemployed, aged pensioners and people living with a disability, with a focus on:

- the sustainable delivery of passenger transport services;
- administering contracts for the delivery of regular passenger transport services across the state; and
- initiatives to support the uptake of passenger transport, particularly where transport congestion is an emerging issue.

Output Group 3: Skills, Training and Workforce Growth

3.1 Skills and Workforce Growth

Skills and Workforce is responsible for:

- providing advice to the Minister for Skills and Jobs regarding the training and workforce development system in Tasmania;
- administering the:
 - *Training and Workforce Development Act 2013* and monitoring the performance of the VET sector against Ministerial Priorities set out pursuant to that Act;
 - *TasTAFE (Skills and Training Business) Act 2021* including advising the Minister in his role under that Act; and
 - *Building and Construction Industry Training Fund Act 1990*.
- engaging with the Australian Government and state and territory governments on national tertiary policy and funding, as well as national architecture and initiatives;
- implementing Government policy as it relates to skills and training;
- providing strategic advice to Government on skilled migration and international education; delivering the Skilled and Business Migration State Nomination Programs as part of the Australian Government's Migration Program and working with stakeholders to promote Tasmania as an international education destination;
- leading structured engagement with industry, regions, and employers to ensure training priorities, purchasing decisions, and policy settings are aligned with current and emerging workforce demand, consistent with the Tasmanian Skills Plan;

- administering competitive grants programs to fund eligible Registered Training Organisations to deliver subsidised training;
- administering Tasmania's apprenticeship and traineeship system; and
- administering the purchaser/provider arrangement between Government and TasTAFE through the annual Deed of Purchasing Arrangement.

Jobs Tasmania works to address Tasmania's labour and skills shortages, participation and productivity, and is responsible for:

- working with and across governments, the community and businesses to increase employment outcomes, workforce participation and re-engagement with work and education;
- supporting regional economic development policy and project delivery through the lens of participation and productivity;
- implementing the Youth Jobs Strategy; and
- delivering support services to business and jobs seekers, including:
 - the Regional Jobs Hub Network;
 - youth employment programs (including social enterprises); and
 - support for business closures and redundant workers.

Output Group 4: Resources Policy and Regulatory Services

4.1 Forest Policy

This Output provides high level support on forestry resource policy and management issues including strategic policy projects and program delivery relating to the forest and forest products industry and the land it manages. It has a focus on forest policy projects of strategic importance as well as delivery of specific programs to assist the development and growth of the forest and forest products industry.

4.2 Mineral Resources

This Output facilitates mineral exploration and mining development and fosters and encourages responsible land management in Tasmania, with a focus on:

- improving the quality and quantity of geoscience information essential to the encouragement of mineral exploration and responsible land management;
- promoting Tasmania nationally and internationally as being highly prospective for mineral exploration and mining through targeted and strategic marketing; and
- providing information for sustainable land use planning and infrastructure development decisions through activities such as direct engagement in statewide planning reforms, geohazard mapping, resource identification to protect against sterilisation and management and rehabilitation of abandoned mining lands.

This Output ensures the responsible management of Tasmania's mineral resources and a fair and sustainable return to the community when a resource of metallic, construction, industrial and fuel minerals is developed.

Output Group 5: Cultural and Tourism Development

5.1 Tasmanian Museum and Art Gallery

The Tasmanian Museum and Art Gallery is the state museum and art gallery with a Tasmania-wide remit. This Output aims to create enduring value for Tasmania by sharing inspiring Tasmanian stories through science, art, culture and collected histories.

TMAG creates opportunities that enable participation, reflection, learning, dialogue, and debate. Its strategic objectives are to:

- be research and collections led;
- be a well run business in line with community and stakeholder expectations;
- strengthen engagement with First Peoples; and
- broaden engagement with Tasmanian communities.

TMAG plays a key role in positioning Tasmania as a globally significant cultural centre.

5.2 Arts Industry Development

This Output focuses on working with Tasmanian artists and arts organisations to support this sector of the cultural and creative industries. It aims to build the sustainability of arts businesses, broaden the engagement of Tasmanians in the arts and promote the State's diverse arts and cultural sector. This is achieved through a range of industry development programs, initiatives and projects.

This Output includes funding for individual artists, arts organisations, and major Tasmanian cultural institutions to plan and realise projects and to develop and present new work. These projects create employment, generate economic activity, provide opportunities for audiences and enhance Tasmania's reputation as a cultural tourism destination.

As a key part of the Government's ongoing commitment to the preservation of the State's moveable cultural heritage, this Output also includes investment, funding, and professional assistance to Tasmanian museums (other than TMAG), art galleries and moveable cultural heritage organisations.

5.3 Screen Industry Development

This Output aims to drive increased local, interstate and international screen production in the state, in both traditional screen content production and video game development within Tasmania. It also provides support for professional and project development and seeks to promote Tasmanian talent, creativity and stories to a worldwide audience and provide employment and increased economic activity in the state.

This Output also aims to position Tasmania as a centre for the creation and development of quality content in the digital media environment as an important part of the growing creative industries sector.

5.4 Events

This Output aims to support and sustain a strong events sector across the state, maximising the value and return on investment of events supported by the Government. The aims are to:

- develop a seasonally balanced portfolio that brings people to Tasmania;
- ensure visitors move around the state;
- encourage positive conversation about Tasmania;
- create job opportunities;
- benefit communities through economic stimulus; and
- make Tasmania the boutique events capital of Australia.

This Output includes oversight of Princes Wharf No1 Shed, a key event venue on the Hobart waterfront.

5.5 Visitor Economy Support

This Output provides strategic advice, funding and industry development programs to support the tourism and hospitality sector, while also managing key partnerships that support the supply-side opportunities and challenges of the visitor economy. Actions are guided by T21 as a well-established partnership between Government and industry through the *2030 Visitor Economy Strategy* and its Action Plan and the Hospitality 2030 Plan. It involves collaboration across Government to progress priority projects through policy, and program development and delivery in alignment with the eight key directions of the Strategy.

5.6 Sport and Recreation

This Output supports Tasmanian Government objectives through the delivery of a range of policies, programs and services to encourage all Tasmanians to participate in sport and active recreation, with a focus on:

- developing and implementing the strategy for women and girls in sport;
- leading the delivery of the Tasmanian Community Sport Facilities Portal to support infrastructure planning to meet contemporary sport and active recreation needs;
- increasing the capacity and governance capability of sport and active recreation organisations;
- working with the sport and active recreation sector to increase participation in a safe, fair, fun and inclusive environment; and
- delivering the Ticket to Wellbeing program.

This Output includes the Tasmanian Institute of Sport, which is responsible for maximising possible opportunities for Tasmania's elite athletes, supporting their performances at international events such as the Olympic Games, Paralympic Games, Commonwealth Games and World Championships. As part of the National Institute Network, which includes eight institutes/academies of sport, the TIS plays a key role in delivering *Australia's High Performance 2032+ Sport Strategy*. This strategy focuses on optimising outcomes and achieving sustainable success for both Summer and Winter Olympic and Paralympic Games.

Output Group 6: Subsidies and Concessions

6.1 Shipping and Ferry Subsidies

This Output relates to payments for the provision of services for the Bruny Island Ferry, Furneaux Islands Group Shipping and King Island Shipping.

6.2 General Access Services

This Output relates to the contract funding provided to suppliers of public bus and ferry services, and supporting measures including safety, customer information, ticketing and infrastructure.

6.3 School Bus Services

This Output relates to contract payments to suppliers of school bus services.

6.4 Construction of Streets in Towns

This Output contributes to the construction of streets as provided under the *Local Government (Highways) Act 1982* and the *Local Government Act 1993*.

Output Group 7: Renewables, Climate and Future Industries Tasmania

7.1 Energy and Renewables

This Output provides advice on matters relating to energy policy and new and emerging industries with an emphasis on growing Tasmania's renewable energy generation capacity. Areas of focus include:

- developing and implementing the Government's energy strategies, including the *Tasmanian Renewable Energy Action Plan* and the *Tasmanian Renewable Hydrogen Action Plan* to ensure energy is well placed to contribute to, and enable, economic growth and jobs in Tasmania;
- engaging with Tasmanian businesses and customers to ensure that policy and regulatory settings continue to offer affordable, reliable and clean energy;
- facilitating key strategic renewable energy projects including Hydro Tasmania's major projects, Project Marinus, Tasmanian Green Hydrogen Hub, Renewable Hydrogen and onshore and offshore renewable energy development;
- encouraging new and emerging industries that can leverage off Tasmania's renewable energy advantage, while supporting existing industries to transition to lower emissions energy;
- supporting Shareholder Minister responsibilities for the state-owned electricity businesses;
- providing case management services for private sector renewables proponents as they work through planning and environmental approvals processes;
- advancing Tasmania's interests in National Electricity Market policy reforms and developments;

- monitoring Tasmania's energy security and continuing to improve industry and Government preparedness to deal with any high impact, low probability energy supply emergencies, including cyber security events;
- leading the Government's response to energy security and supply constraint events, including in liquid fuels, gas and electricity.
- ensuring that Tasmania's regulatory arrangements are contemporary and meet the new and emerging needs of customers and the energy supply industry;
- managing programs and projects related to decarbonising Tasmania's gas sector and promoting the development of alternatives such as hydrogen and bio-energy; and
- developing and implementing energy efficiency initiatives and programs.

The Department of Treasury and Finance has policy responsibility for energy pricing and concession matters and other matters that fall within the portfolio responsibilities of the Treasurer.

7.2 Climate Change

This Output relates to the provision of whole-of-government policy advice on climate change issues and delivery of programs that support Tasmania in maintaining net zero greenhouse gas emissions, in line with the legislated target under the *Climate Change (State Action) Act 2008*, and in building resilience to the ongoing impacts of climate change. Key functions include:

- advising on international, national and whole-of-government climate change-related policy across all sectors of the Tasmanian economy;
- contributing to national climate change policy development;
- developing and implementing climate change action plans;
- developing and implementing sector-based emissions reduction and resilience plans (waste, transport, agriculture, land use, land use change and forestry, industrial processes and product use, energy and Government operations);
- developing a statewide climate change risk assessment and implementation of the Government's response;
- advising on the impacts of climate change on Tasmania's environment, economy and communities;
- leading Tasmanian action for the state to advise how Tasmania can improve its capacity to prepare for and respond to the impacts of climate change;
- delivering programs to help Tasmania reduce greenhouse gas emissions and adapt and be resilient to the impacts of the changing climate; and
- reporting annually on Tasmania's greenhouse gas emissions and climate change activity.

Output Group 8: Housing and Planning

8.1 Housing and Planning

This Output focuses on:

- providing system stewardship for Tasmania's housing system including developing strategic and program policy and projects, leading intergovernmental work in support of housing delivery and economic development; and
- facilitating development and delivery of strategic initiatives including the population policy, urban renewal, regional activation and strategic land use planning as well as coordinating the Department's input into statutory land use planning matters.

8.2 State Planning Office

This Output provides legislative, regulatory and policy advice on land use planning and other aspects of the Resource Management and Planning System. It supports the Minister for Housing and Planning in the formation of strategic policy, development of legislation and fulfilling their statutory roles and responsibilities. This includes responsibilities and functions under the *Land Use Planning and Approvals Act 1993*, the development and maintenance of the Tasmanian Planning Scheme and preparation and maintenance of Tasmanian Planning Policies. It also includes reviewing regional planning strategies and assisting in declarations for major projects.

The Office advises the Minister on housing land supply orders under the *Housing Land Supply Act 2018* and supports Government on state policies and projects of state significance processes.

Output Group 91: Grants and Subsidies

This Output Group reflects administered payments, grants and subsidies for which the Department is responsible. These payments are determined by Government policy settings and legislation and are made to support community services, industry programs, and other public policy objectives. The Department facilitates the payments but does not control the associated resources for its own operations.

Financial information for this Output Group is provided in the Detailed Budget Statement section of this chapter.

Conveyance Allowance

This Output provides allowances to parents and guardians of students who do not have access to government subsidised public passenger transport services for travel to and from school, as well as residents of the Bass Strait Islands to assist with the cost of flights and ground travel to mainland Tasmania to access education.

Forest Practices Authority

This Output provides the Government's contribution to the Forest Practices Authority. The FPA's key role is as an independent regulator of Tasmania's forest practices system. The system regulates the management of forest and threatened non-forest vegetation on both public and private land.

Government Contribution to the Tasmanian Symphony Orchestra

This Output provides the Government's contribution to the Tasmanian Symphony Orchestra, one of the world's finest small orchestras. The TSO plays to audiences across the State and its award-winning recordings are heard and streamed throughout the world. A versatile orchestra, the TSO is renowned for its expertise in music of the classical and early romantic periods and is recognised internationally as a champion of Australian music.

Homes Tasmania

This Output supports Homes Tasmania to deliver social and affordable housing, giving priority to Tasmanians most in need. The annual grant supports both operational expenses and borrowing costs associated with meeting capital expenditure requirements.

Marine and Safety Tasmania

This Output supports Marine and Safety Tasmania in carrying out its functions of managing the Tasmanian Government's non-commercial marine facilities and Tasmania's marine regulatory environment.

National Transport Commission: Local Government Contribution

This Output supports local government for loss of revenues from heavy vehicles following the abolition of local heavy vehicle road tolls in favour of national heavy vehicle charges.

Payment in Accordance with Section 5 of the Roads and Jetties Act 1935

This Output provides for an annual payment to the councils of the municipal areas of Kingborough (in respect to Bruny Island), Flinders and King Islands for a funding contribution towards roads for the Islands in accordance with section 5 of the *Roads and Jetties Act 1935*.

Pensioner Air Travel Subsidy

This Output supports aged pensioner residents of the Bass Strait Islands with a 50 per cent concession on one return airfare from their Island residence to Northern Tasmania each financial year.

Private Forests Tasmania

This Output represents the Government's contribution to Private Forests Tasmania. The role of PFT is to facilitate and expand the development of the private forest resource in Tasmania in a manner that is consistent with sound forest land management practice.

Stadiums Tasmania

This Output supports Stadiums Tasmania to oversee the use, management, operations, maintenance and investment in major public stadiums and related assets in Tasmania.

Sustainable Timber Tasmania CSO

This Output will ensure that permanent timber production zone land continues to be managed and is accessible and available for multiple uses. It includes funding for: maintenance of the forestry road network to allow for continued community, tourism and firefighting access; management of public recreation sites; provision of forest education activities; special species timber management; and ongoing facilitation of forestry research.

Tasmanian Railway Pty Ltd

This Output supports Tasmanian Railway Pty Ltd to manage, maintain and operate the Tasmanian rail network and provides for essential annual maintenance of rolling stock assets.

Ten Days on the Island

This Output represents the Government's contribution to Ten Days on the Island, a biennial statewide arts festival celebrating Tasmania's unique identity and island culture. The Government will continue to support Ten Days on the Island to deliver a festival of excellence with a particular focus on regional Tasmania.

Theatre Royal

This Output represents the Government's contribution to the Theatre Royal, Australia's oldest continually operating theatre, established in 1837. The Government's commitment in contributing to the Theatre Royal recognises the theatre's significant role in Tasmanian history, as an integral venue for the performing arts in Tasmania and is foundational to the Hedberg development.

Transport Access Scheme

This Output supports taxi fare subsidies, disability parking permits, and discounted driver licence, vehicle registration and vehicle stamp duty fees for eligible people with permanent disabilities that significantly restrict their personal mobility.

West Coast Wilderness Railway

This Output supports capital investment and the ongoing operation of the West Coast Wilderness Railway as an iconic West Coast attraction that helps attract visitors to the region.

Output Group 92: Capital Investment Program

This Output Group supports the Department's Capital Investment Program. Financial information for the Output Group is provided in Table 11.4 in the Output Group Financial Information section of this chapter. More information on the Capital Investment Program is provided in chapter 7 of Budget Paper No. 1.

Active Transport

The program has been created as part of the Australian Government's commitment to improve road safety outcomes for people walking, wheeling and riding. The aim is to encourage an increase in active transport through the upgrade of existing, and construction of new bicycle and walking pathways.

Alguna Interchange and Kingston Bypass

This project will deliver safety and congestion improvements for a section of the Kingston Bypass. The project will deliver a new highway overpass with on/off ramps to replace the Alguna Road roundabout, providing two lanes in each direction between Alguna Road and the roundabout with the Huon Highway, and a shared use path connecting Huntingfield Avenue to Hollyhock Drive, including an overpass across the highway. Funding for this project is also provided through the Targeting Congestion Package.

Arthur Highway Corridor

The Arthur Highway is a vital gateway and link for residents, businesses, and visitors travelling between Sorell and the Tasman Peninsula. The project will deliver a safe, efficient, reliable and consistent travel experience for all road users. This includes improving road safety outcomes, providing increased overtaking opportunities and improving the tourism driving experience to facilitate economic growth and development in the region. This project also includes the widening of the Sorell Bridge.

Bass Highway Corridor

The Bass Highway is a key corridor linking major population centres, transport hubs and agricultural areas across the state. The upgrades will improve safety for all road users and maintain the important link between the North West, the North and the rest of Tasmania. Three major corridor strategies and related upgrade programs are underway: Wynyard to Marawah; Coee to Wynyard; and Launceston to Devonport.

Brooker Highway Upgrades

Brooker / Domain Highway Interchange planning will be undertaken to assess and develop options for upgrading and improving this challenging intersection.

Bus Stop Upgrades

The Bus Stop Upgrade Program will improve access to bus travel for people with a disability, the elderly, and broader public transport users. Several sites are being upgraded on the Huon Highway, South Arm Road, Lyell Highway and Midland Highway.

Channel Highway Bypass of Huonville

This project will enable the completion of a new link road between the Huon Highway and Flood Road. The road diverts Cygnet-bound highway traffic from Main Street Huonville, reduces congestion and improves safety through the Huonville town centre.

Cygnet Township Safety Upgrade

This project will support the Huon Valley Council to improve parking, traffic flow, pedestrian safety and accessibility in the Cygnet township.

Devonport to Cradle Mountain Corridor

The Cradle Mountain/Lake St Clair National Park in the Tasmanian Wilderness World Heritage Area attracts hundreds of thousands of tourists per year. This project will deliver targeted improvements along the primary tourist approach route with a focus on the area from Spreyton to Cradle Mountain.

East and West Tamar Highway Corridors

The East Tamar Highway is an important freight, tourist and local route. The highway is the key connection for heavy vehicles accessing Bell Bay, the state's third largest port. Improvement projects will focus on: increased capacity; safer access; provision for heavy vehicles; public and active transport facilities; and improved road surfaces.

The West Tamar Corridor Improvement Plan identifies options for improving the safety and traffic efficiency on this key route. Projects include construction of two additional lanes between Freshwater Point Road and Acropolis Drive at Legana, improving safety through the Exeter town centre with improved pedestrian crossings, as well as road and active transport improvements through Riverside.

Elphin Sports Centre

This project is focused on improving accessibility at the Elphin Sports Centre, including essential safety and compliance upgrades to support the facility's ongoing safe operation.

Festival Infrastructure - PW1

This project provides funding for improvements to Princes Wharf No1 to be utilised as one of Hobart's feature event spaces.

Glenora Road Upgrade

This project will support the Derwent Valley Council to undertake further rehabilitation works on Glenora Road to address sight distance, drainage issues and improve the road surface.

Greater Hobart Traffic Solution

This project involves initiatives designed to deliver relief for urban congestion including: improvements to the bus network; improvements to Macquarie and Davey Streets to better accommodate peak period traffic; the Southern Outlet fifth lane extension; and upgrades to the Tasman Bridge.

Extending the transit lane on the Southern Outlet to improve access for public transport and emergency services will support a greater uptake of public transport and carpooling, and improved travel times and reliability. The transit lane will complement the completed Kingborough park and ride facilities, creation of the clearway on Macquarie Street, and the bus stop improvements on Davey Street to provide an end-to-end solution for transport along this important road corridor.

Upgrades to the Tasman Bridge will improve the safety of the pathways for all users, including installing higher waterside and roadside barriers, installing three new passing bays on each pathway and improving the pathway connections to the Tasman Bridge.

Huon Highway Corridor

Targeted upgrades on the Huon Highway from Kingston to Southport will improve the highway with projects that will provide a safer, consistent driving environment. Projects include bus stop and pedestrian safety improvements at the Mountain River Road intersection and improving the Leslie Road intersection.

Infrastructure Maintenance

This ongoing program prioritises the safety and maintenance of the 4 000 kilometres of roads and 1 300 bridges and major culverts that make up the State Road Network. This includes the Freight Capacity Upgrade Program, which sees bridges strengthened and roads renewed on key freight routes, allowing for improved heavy vehicle access across Tasmania.

Infrastructure Stimulus Funding

This program focuses on enhancing infrastructure to support job creation and economic resilience. It has delivered several key projects including bridge strengthening works, resurfacing, the Leith intersection upgrade, the Campbell Town pedestrian underpass, heavy vehicle rest area designs and electronic school zone signs.

Launceston and Tamar Valley Traffic Vision

The Tamar Valley Traffic Vision is to address congestion and improve safety and travel time reliability in the Launceston and Tamar Valley region. A key part of this vision is consideration of a second Kanamaluka/River Tamar crossing between the East and West Tamar Highways to improve travel time reliability and peak traffic efficiency.

Lyell Highway Corridor

Planning work is underway to identify and prioritise improvement opportunities on the Lyell Highway, including the most heavily travelled section between Granton and New Norfolk, to investigate upgrades such as road widening, new overtaking lanes, new and improved active and public transport facilities, and intersection improvements.

Midland Highway Corridor

This transformative plan started construction in 2015, to improve road safety and minimise crashes on this important route between Hobart and Launceston. Since the program started, 143 kilometres of the highway have been upgraded, delivering safer, more efficient journeys for all road users. The final stage is the improvements between Campbell Town and Cleveland.

Mountain River Road Intersection Upgrade

This project is part of the Huon Highway Corridor and will improve safety for pedestrians and access to bus stops at the Huon Highway and Mountain River Road intersection.

Network Planning

This initiative develops plans for upgrading major sections of the State Road Network. These planning efforts identify and prioritise opportunities to improve safety, capacity, and the resilience of our state roads, while enhancing connectivity with active and passenger transport networks.

New Bridgewater Bridge

This project has delivered Tasmania's largest infrastructure project, with the New Bridgewater Bridge opened in 2025. Remaining funding will finalise Bridge works and facilitate the removal of the old bridge.

New Park and Ride Facilities

This project will develop park and ride locations for the greater Hobart area to provide more public transport choices for travelling into the Hobart CBD. Facilities are being planned and delivered at Claremont and Rokeby. A facility at Midway Point opened in October 2025.

New Southern Tasmania Sporting Facilities

Funding has been provided for the development and delivery of the new Glenorchy Sports Centre in Claremont; the Tasmania JackJumpers and Tasmania Jewels High Performance Training Centre in Kingston; and the development of new gymnastic facilities in the Brighton municipality.

Northern Park and Ride

This project will develop park and ride locations for the greater Launceston area to provide more public transport choices for travelling into the CBD with planning underway.

Northern Suburbs (Launceston) Community Recreation Hub Project

This project is a staged development delivering Tasmania's largest multipurpose community sporting and recreation facility, providing over 10 000 square metres of indoor space. It addresses Launceston's shortage of indoor facilities while boosting participation, health and social outcomes, and community access across the region. The first stage of the Hub was opened in March 2026.

Program Management

This program supports the management of the Roads Program which delivers a strategic, coordinated and state-wide approach to the policy, planning and delivery of the state's transport system and transport infrastructure.

Remote Roads Pilot Funding

This program is an Australian Government initiative providing funding in regional communities to address significant deficiencies on key regional and rural roads.

Road Safety Projects

These initiatives will reduce the number of deaths and injuries on our roads through programs including the Black Spot Program which targets high risk locations, line marking, traffic signal upgrades and maintenance, and shoulder sealing and junction upgrades. Projects include: the Montrose Foreshore Intersection Upgrade; Kings Meadows Connector Link Safety Upgrades; Tasman Highway/Brinktop Road Junction Upgrade; and Sheffield Road widening, shoulder sealing and drainage improvements.

Roads of Strategic Importance

Targeted upgrades on strategic roads include:

- Illawarra Road Upgrades to improve safety, productivity, and efficiency, and provide better connections between agricultural regions, ports, airports, and other transport hubs;
- The Northern Roads Package, which is a series of road upgrades including road widening, shoulder sealing and surface upgrades, on the key inter-regional freight linkages across the Batman Highway, Birralelee Road, and Frankford Road;

- Bridport Road between Bridport and Bell Bay, including road widening, road repairs, slope improvement, and turning lanes at junctions to improve road user safety; and
- upgrades to the Murchison Highway, a key freight and passenger route connecting the west and north regions of Tasmania. These upgrades will provide a wider and safer road for all road users, as well as formal overtaking opportunities and pull-off areas.

Roads Package to Support Tasmania's Visitor Economy

This program has included multiple projects over recent years including: upgrades on the Great Eastern Drive between Dianas Basin to St Helens, which improved road safety with road widening works and overtaking lanes; duplication of Evandale Main Road from the Breadalbane roundabout to the Launceston Airport; and sealing Bruny Island Main Road between Alonnah and Lunawanna.

Rokeby Stage 3 - Pass Road to Oakdowns

This project aims to improve traffic congestion, travel time reliability, and road safety for eastern shore communities. Planning, design and delivery of upgrades to South Arm Highway (Pass Road to Acton Road) and the Acton Road intersection near Lauderdale Primary School are underway.

Safer Local Roads Program

This program is an Australian Government initiative providing funding to improve road safety, productivity, and resilience across local and state road networks.

South East Traffic Solution

The South East Traffic Solution aims to improve travel time reliability through a more efficient and safer road network between Hobart and Sorell and the Southern Beaches. Both the airport interchange and Midway Point upgrades are complete, and work continues to increase the road capacity from the airport to the Midway Point Causeway as well as duplicating both the Midway Point and Sorell causeways.

Stanley Highway Tourism Upgrades

The Stanley Highway leads to some of the state's most iconic tourist destinations, including The Nut and the historic township of Stanley. This project will complete upgrades to improve safety and the visitor experience along this popular tourist route.

State Road Upgrades - Northern Region

This program includes several state road upgrades to enhance safety, connectivity, and efficiency. Projects include the Midland Highway, Glen Dhu sound mitigation and the Dorset Roads Package. Work continues with the gateway project to support Tasmania's visitor economy by providing upgrades at key city entry points to reflect the unique character and tourism offerings of each Tasmanian region.

State Road Upgrades - Southern Region

This program includes several state road upgrades to enhance safety, connectivity, and efficiency. Completed projects include sections of the Midland Highway, Richmond Road upgrades and completion of the Huon Link Road.

The Mornington Area Road Improvements program is continuing, which will improve travel time reliability and support more effective and efficient movement of people and goods through this area. Improvements include creating a new interchange with the Tasman Highway at Gordons Hill Road and replacing the existing Mornington Roundabout with traffic signals to improve traffic flow through the area.

Targeting Congestion Package

This project will deliver relief for urban congestion. Projects include the Algona Interchange, Southern Outlet Transit Lane, upgrades to bus stops and a public transport review.

Tasman Highway Corridor

These improvements aim to encourage both visitors and Tasmanians to explore the regional parts of Tasmania. Current works on the Great Eastern Drive around Apsley, Triabunna and Lisdillon include road widening, creating an overtaking lane and corner realignments to reduce crashes.

The Sideling Upgrade involves upgrading about 24 kilometres of the Tasman Highway, improving safety and the current road alignment between Scottsdale and St Patricks River by widening the road, sealing the road shoulders and providing passing opportunities.

TMAG Building Maintenance

This project addresses priority works at Tasmanian Museum and Art Gallery buildings to ensure continued public safety in and around TMAG.

Traffic Management and Engineering Services

This program uses traffic engineering experts to support the operation, management, development and implementation of traffic safety projects, traffic standards, signage and speed limits.

Urban Congestion Fund

This program involves a range of initiatives focused on mitigating urban congestion including Intelligent Transport Systems to help inform road users of traffic conditions, transport decarbonisation to begin implementing zero emission buses, Greater Hobart Rapid Bus Network Planning, Derwent Ferry Infrastructure and the Macquarie Point Northern Access Road. The 2026-27 Budget includes an additional \$5 million for Derwent Ferry Terminal Upgrades.

Output Group Financial Information

Table 11.2 provides Revenue from Appropriation by Portfolio and Output. This includes Revenue from Appropriation for both Operating and Capital Services. Table 11.3 provides Total Expenses by Portfolio and Output including non-capitalised costs relating to the Capital Investment Program. These tables are followed by an explanation where there are major variations in revenue and/or expense estimates of an Output Group.

The estimates reflect the allocation of provisional Operational Efficiencies being initially applied to the Department's existing output structure, pending finalisation of the machinery of government changes.

Table 11.4 provides financial information for Output Group 92: Capital Investment Program and is followed by an explanation where there are major variations in revenue and/or expense estimates of an Output Group.

Table 11.2: Revenue from Appropriation by Portfolio and Output

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Forward Estimate	2028-29 Forward Estimate	2029-30 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Minister for Energy and Renewables						
Output Group 7 - Renewables, Climate and Future Industries Tasmania						
7.1 Energy and Renewables	25 050	20 970	17 978	7 893	5 106	4 660
	25 050	20 970	17 978	7 893	5 106	4 660
Operating Services	25 050	20 970	17 978	7 893	5 106	4 660
	25 050	20 970	17 978	7 893	5 106	4 660
Minister for Arts and Heritage						
Output Group 5 - Cultural and Tourism Development						
5.1 Tasmanian Museum and Art Gallery	13 235	12 985	13 515	9 838	10 018	10 146
5.2 Arts Industry Development	13 859	13 859	9 000	9 271	9 825	10 713
5.3 Screen Industry Development	2 522	2 522	2 820	2 520	3 040	3 049
	29 616	29 366	25 335	21 629	22 883	23 908
Grants and Subsidies	5 024	5 024	5 111	5 200	5 290	5 382
Capital Investment Program	2 500	60	2 940	500	....	....
Operating Services	34 640	34 390	30 446	26 829	28 173	29 290
Capital Services	2 500	60	2 940	500	....	....
	37 140	34 450	33 386	27 329	28 173	29 290

Table 11.2: Revenue from Appropriation by Portfolio and Output
(continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Minister for Environment						
Output Group 7 - Renewables, Climate and Future Industries Tasmania						
7.2 Climate Change	9 501	8 501	3 294	1 660	1 763	1 740
	9 501	8 501	3 294	1 660	1 763	1 740
Operating Services	9 501	8 501	3 294	1 660	1 763	1 740
	9 501	8 501	3 294	1 660	1 763	1 740
Minister for Skills and Jobs						
Output Group 3 - Skills, Training and Workforce Growth						
3.1 Skills and Workforce Growth	133 469	120 275	120 561	100 650	96 651	96 975
	133 469	120 275	120 561	100 650	96 651	96 975
Operating Services	133 469	120 275	120 561	100 650	96 651	96 975
	133 469	120 275	120 561	100 650	96 651	96 975
Minister for Tourism, Hospitality and Events						
Output Group 5 - Cultural and Tourism Development						
5.4 Events	31 127	26 399	36 182	30 035	28 926	32 195
5.5 Visitor Economy Support	30 279	27 971	21 731	11 280	2 892	1 022
	61 406	54 370	57 913	41 315	31 818	33 217
Capital Investment Program	100	100	....	....	....	....
Operating Services	61 406	54 370	57 913	41 315	31 818	33 217
Capital Services	100	100	....	....	....	....
	61 506	54 470	57 913	41 315	31 818	33 217
Minister for Housing and Planning						
Output Group 8 - Housing and Planning						
8.1 Housing and Planning	30 409	27 259	6 099	(11 154)	(12 230)	(12 110)
8.2 State Planning Office	2 221	2 221	1 490	853	916	898
	32 630	29 480	7 589	(10 301)	(11 314)	(11 212)

Table 11.2: Revenue from Appropriation by Portfolio and Output
(continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Grants and Subsidies	130 368	133 520	140 789	140 050	140 825	142 488
Operating Services	162 998	163 000	148 378	129 749	129 511	131 276
	162 998	163 000	148 378	129 749	129 511	131 276
<i>Minister for Small Business, Trade and Consumer Affairs</i>						
Output Group 1 - Industry and Business Growth						
1.3 Trade	12 803	12 553	14 134	7 168	4 286	4 449
	12 803	12 553	14 134	7 168	4 286	4 449
Operating Services	12 803	12 553	14 134	7 168	4 286	4 449
	12 803	12 553	14 134	7 168	4 286	4 449
<i>Minister for Sport</i>						
Output Group 5 - Cultural and Tourism Development						
5.6 Sport and Recreation	84 168	49 085	154 459	107 280	51 760	37 972
	84 168	49 085	154 459	107 280	51 760	37 972
Grants and Subsidies	6 974	6 974	7 270	7 193	7 206	7 206
Capital Investment Program	45 822	33 225	35 032	16 474	1 050	....
Operating Services	91 142	56 059	161 729	114 473	58 966	45 178
Capital Services	45 822	33 225	35 032	16 474	1 050	....
	136 964	89 284	196 761	130 947	60 016	45 178
<i>Minister for Business, Industry and Resources</i>						
Output Group 1 - Industry and Business Growth						
1.1 Office of the Coordinator-General	19 599	17 295	12 523	3 731	3 492	2 267
1.2 Industry and Business Development	46 878	46 878	18 550	6 425	5 998	5 613
	66 477	64 173	31 073	10 156	9 490	7 880

Table 11.2: Revenue from Appropriation by Portfolio and Output
(continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Output Group 4 - Resources Policy and Regulatory Services						
4.1 Forest Policy	5 280	5 280	2 357	788	645	629
4.2 Mineral Resources	10 278	10 278	9 790	5 025	4 947	4 860
	15 558	15 558	12 147	5 813	5 592	5 489
Grants and Subsidies	11 774	11 774	11 850	11 926	12 006	12 086
Operating Services	93 809	91 505	55 070	27 895	27 088	25 455
	93 809	91 505	55 070	27 895	27 088	25 455
Minister for Infrastructure and Transport						
Output Group 2 - Infrastructure and Transport Services						
2.1 Infrastructure Strategy and Delivery	17 542	12 102	12 480	5 282	4 994	4 967
2.2 Road User Services	24 233	24 233	20 057	11 160	10 935	9 087
2.3 Passenger Transport	19 992	13 044	20 727	16 164	7 662	9 863
	61 767	49 379	53 264	32 606	23 591	23 917
Output Group 6 - Subsidies and Concessions						
6.1 Shipping and Ferry Subsidies	1 319	1 319	1 343	1 348	1 358	1 274
6.2 General Access Services	93 393	89 504	102 105	90 922	81 661	70 571
6.3 School Bus Services	42 902	42 902	43 680	42 342	43 065	43 801
	137 614	133 725	147 128	134 612	126 084	115 646
Grants and Subsidies	51 357	51 357	50 906	48 214	40 994	28 812
Capital Investment Program	182 823	175 435	226 355	207 114	183 844	155 459
Operating Services	250 738	234 461	251 298	215 432	190 669	168 375
Capital Services	182 823	175 435	226 355	207 114	183 844	155 459
	433 561	409 896	477 653	422 546	374 513	323 834
Department of State Growth						
Total Operating Services	875 556	796 084	860 801	673 064	574 031	540 615
Total Capital Services	231 245	208 820	264 327	224 088	184 894	155 459
	1 106 801	1 004 904	1 125 128	897 152	758 925	696 074

Table 11.2: Revenue from Appropriation by Portfolio and Output
(continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Reserved by Law						
Contribution towards Construction of Streets in Towns by Municipal Councils (<i>Local Government Act 1993</i>)	52	52	52	52	52	52
	52	52	52	52	52	52
Appropriation Rollover	37 101	37 101	....	....	....	....
Total Revenue from Appropriation	1 143 954	1 042 057	1 125 180	897 204	758 977	696 126
Controlled Revenue from Appropriation	938 457	833 408	909 254	684 621	552 656	500 152
Administered Revenue from Appropriation	205 497	208 649	215 926	212 583	206 321	195 974
	1 143 954	1 042 057	1 125 180	897 204	758 977	696 126

Table 11.3: Total Expenses by Portfolio and Output

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Minister for Energy and Renewables						
Output Group 7 - Renewables, Climate and Future Industries Tasmania						
7.1 Energy and Renewables	26 697	21 887	19 263	9 304	5 803	5 357
	26 697	21 887	19 263	9 304	5 803	5 357
Minister for Arts and Heritage						
Output Group 5 - Cultural and Tourism Development						
5.1 Tasmanian Museum and Art Gallery	15 119	14 869	15 030	11 722	11 902	11 380
5.2 Arts Industry Development	14 126	14 126	9 175	9 438	9 992	11 380
5.3 Screen Industry Development	2 637	2 637	2 782	2 520	3 065	3 074
	31 882	31 632	26 987	23 680	24 959	25 834
Output Group 91 - Grants and Subsidies						
Government Contribution to the Tasmanian Symphony Orchestra	2 453	2 453	2 489	2 525	2 562	2 600
Ten Days on the Island	1 510	1 510	1 540	1 571	1 602	1 634
Theatre Royal	1 061	1 061	1 082	1 104	1 126	1 148
	5 024	5 024	5 111	5 200	5 290	5 382
Output Group 92 - Capital Investment Program						
TMAG Building Maintenance	1 000	....	2 940	500	....	....
	1 000	....	2 940	500	....	....
Minister for Environment						
Output Group 7 - Renewables, Climate and Future Industries Tasmania						
7.2 Climate Change	9 482	8 482	3 194	1 641	1 744	1 721
	9 482	8 482	3 194	1 641	1 744	1 721
Minister for Skills and Jobs						
Output Group 3 - Skills, Training and Workforce Growth						
3.1 Skills and Workforce Growth	210 929	181 913	190 763	172 306	166 006	121 590
	210 929	181 913	190 763	172 306	166 006	121 590

Table 11.3: Total Expenses by Portfolio and Output (continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Minister for Tourism, Hospitality and Events						
Output Group 5 - Cultural and Tourism Development						
5.4 Events	35 143	30 415	36 314	30 220	29 111	32 380
5.5 Visitor Economy Support	37 296	36 026	22 331	11 280	2 892	1 022
	72 439	66 441	58 645	41 500	32 003	33 402
Minister for Housing and Planning						
Output Group 8 - Housing and Planning						
8.1 Housing and Planning	34 679	31 529	6 099	(11 154)	(12 230)	(12 110)
8.2 State Planning Office	2 220	2 220	1 438	852	915	897
	36 899	33 749	7 537	(10 302)	(11 315)	(11 213)
Output Group 91 - Grants and Subsidies						
Homes Tasmania	189 506	191 973	162 173	140 050	140 825	142 488
	189 506	191 973	162 173	140 050	140 825	142 488
Minister for Small Business, Trade and Consumer Affairs						
Output Group 1 - Industry and Business Growth						
1.3 Trade	14 343	14 093	14 134	7 168	4 286	4 449
	14 343	14 093	14 134	7 168	4 286	4 449
Minister for Sport						
Output Group 5 - Cultural and Tourism Development						
5.6 Sport and Recreation	96 513	61 430	173 372	116 397	59 878	42 954
	96 513	61 430	173 372	116 397	59 878	42 954
Output Group 91 - Grants and Subsidies						
Stadiums Tasmania	6 974	6 974	7 270	7 193	7 206	7 206
	6 974	6 974	7 270	7 193	7 206	7 206
Minister for Business, Industry and Resources						
Output Group 1 - Industry and Business Growth						
1.1 Office of the Coordinator-General	19 925	17 621	12 415	3 720	3 481	2 256
1.2 Industry and Business Development	92 956	91 932	51 254	23 298	15 984	17 820
	112 881	109 553	63 669	27 018	19 465	20 076

Table 11.3: Total Expenses by Portfolio and Output (continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Output Group 4 - Resources Policy and Regulatory Services						
4.1 Forest Policy	6 849	6 849	3 590	792	649	633
4.2 Mineral Resources	11 014	11 014	10 163	5 534	5 456	5 369
	17 863	17 863	13 753	6 326	6 105	6 002
Output Group 91 - Grants and Subsidies						
Forest Practices Authority	1 838	1 838	1 875	1 912	1 951	1 990
Private Forests Tasmania	1 936	1 936	1 975	2 014	2 055	2 096
Sustainable Timber Tasmania CSO	8 000	8 000	8 000	8 000	8 000	8 000
	11 774	11 774	11 850	11 926	12 006	12 086
Minister for Infrastructure and Transport						
Output Group 2 - Infrastructure and Transport Services						
2.1 Infrastructure Strategy and Delivery	36 062	36 776	28 719	17 366	15 355	15 496
2.2 Road User Services	43 652	43 490	32 655	17 693	19 889	20 723
2.3 Passenger Transport	31 992	21 444	28 447	16 584	8 082	10 283
	111 706	101 710	89 821	51 643	43 326	46 502
Output Group 6 - Subsidies and Concessions						
6.1 Shipping and Ferry Subsidies	1 819	1 819	1 343	1 348	1 358	1 274
6.2 General Access Services	95 993	92 104	102 105	90 922	81 661	70 571
6.3 School Bus Services	42 902	42 902	43 680	42 342	43 065	43 801
6.4 Construction of Streets in Towns	52	52	52	52	52	52
	140 766	136 877	147 180	134 664	126 136	115 698
Output Group 91 - Grants and Subsidies						
Conveyance Allowance	1 630	1 630	1 630	1 630	1 630	1 630
Marine and Safety Tasmania	1 449	1 449	1 474	1 375	1 398	1 416
National Transport Commission: Local Government Contribution	5 000	5 000	5 000	1 500	1 500	1 500
Payment in Accordance with Section 5 of the <i>(Roads and Jetties Act 1935)</i>	1 300	1 300	1 430	1 573	1 730	1 730
Pensioner Air Travel Subsidy	10	10	10	10	10	10
Tasmanian Railway Pty Ltd	22 200	22 200	23 100	24 100	24 800	13 900
Transport Access Scheme	4 518	4 518	4 518	4 518	4 518	4 518
West Coast Wilderness Railway	15 250	15 250	13 744	13 508	5 408	4 108
	51 357	51 357	50 906	48 214	40 994	28 812

Table 11.3: Total Expenses by Portfolio and Output (continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Output Group 92 - Capital Investment Program						
Infrastructure Maintenance	88 077	106 585	103 287	78 979	77 290	73 339
Network Planning	126 070	153 605	159 576	159 531	159 531	159 532
Program Management	160	160	3 543	2 655	2 739	2 804
Road Safety Projects	1 648	1 648	1 680	1 715	1 751	1 788
Traffic Management and Engineering Services	3 936	3 936	3 990	4 035	4 111	4 170
	219 891	265 934	272 076	246 915	245 422	241 633
TOTAL	1 367 926	1 318 666	1 320 644	1 041 343	930 139	849 979

Explanation of Major Variations

Compared to the 2025-26 Budget, the reduced profile from 2027-28 for the majority of Output Groups primarily relates to Operational Efficiencies and the forecast reduction of 250 staff within the Department. This is partially offset by funding profiles for initiatives funded in previous Budgets and 2026-27 Key Deliverables. Specific strategies to achieve the efficiency requirements beyond 2026-27 are yet to be developed and implemented on the basis of the design of the restructured agencies and administrative arrangements and, as such, the allocation of efficiency requirements between Outputs from 2027-28 onwards will change.

Output Group 1: Industry and Business Growth

The decrease in the 2025-26 Estimated Outcome for the Office of the Coordinator-General Output reflects the revised profile for prior year Budget initiatives, Ready Tech and Industry Grants Loan Support.

The decrease from the 2025-26 Estimated Outcome primarily reflects the revised profile of Northern Cities Major Development - Launceston and the 2025-26 Key Deliverable - Industry Grants and Loan Support.

The decrease in appropriation revenue and expenses in the Industry and Business Development Output from the 2025-26 Budget primarily reflects the profile of State Government assistance to Nyrstar. The decrease from 2026-27 reflects the profile of the 2026-27 Key Deliverable - Strategic Business Support. The further decrease in total expenses reflects the profile of Australian Government funding assistance to Nyrstar.

The increase for the Trade Output in 2026-27 reflects the profile of the 2026-27 Key Deliverable - Trade Strategy 2030, as well as the profile of fixed-term funding provided in previous Budgets. The decrease over the Forward Estimates reflects Operational Efficiencies.

Output Group 2: Infrastructure and Transport Services

The decrease from the 2025-26 Budget for the Infrastructure Strategy and Delivery Output primarily reflects the profile of Cape Barren Island funding as well as Launceston City Deal Tamar Estuary projects and the completion of fixed-term additional operating support for Infrastructure Tasmania.

The decrease for the Road User Services Output from 2027-28 primarily reflects the profile of expenditure estimates for the Road Safety Levy, as well as the profile of expenditure for the Automated Traffic Enforcement initiative.

The decrease in the 2025-26 Estimated Outcome for the Passenger Transport Output primarily reflects a reprofile of Additional Bus Capacity and Derwent Ferry Service initiatives.

The variation in the Passenger Transport Output from 2025-26 Estimated Outcome primarily reflects the profile of the Derwent Ferry Service, Additional Bus Capacity, and the Common Ticketing initiatives.

Output Group 3: Skills, Training and Workforce Growth

The variation in the Skills and Workforce Growth Output primarily reflects the profile of 2024-25 Budget initiatives including Renewable Energy Training Facility Grant, Earthworks Training - Dig Drive Go, Wool Centre and High-Vis Army commitments, and other existing initiatives including the Workforce Participation and Training Program, the Rapid Response Skills Initiative and Area Connect.

The decrease in the 2025-26 Estimated Outcome primarily reflects the reallocation of funding for prior Budget initiatives including Jobs Tasmania, Workforce Participation and Training Program, and Renewable Energy Training Facility Grant, to 2026-27 and 2027-28.

The decrease from 2027-28 reflects Operational Efficiencies and the revised profile of Australian Government funding originally committed in 2025-26 for the National Skills Agreement. The decrease in expenses in 2029-30 primarily reflects the profile of the National Skills Agreement.

Output Group 4: Resources Policy and Regulatory Services

The decrease in the Forest Policy Output primarily reflects the profile of prior Budget initiatives including the 2024-25 Budget initiative - On-Island Processing Program and the 2025-26 Key Deliverable - Forestry Future Growth and Innovation Pathway.

The decrease in the Mineral Resources Output from 2027-28 primarily reflects the profile of the 2024-25 Budget initiatives - Critical Mineral Strategy and Exploration Drilling Grants Initiative.

Output Group 5: Cultural and Tourism Development

The decrease for the Tasmanian Museum and Art Gallery Output from 2026-27 primarily reflects the funding profile of the 2025-26 Key Deliverable - TMAG Critical Operating Risks.

The decrease in the Arts Industry Development Output in 2026-27 primarily reflects the profile of the 2025-26 Key Deliverable - Tasmanian Symphony Orchestra Capital Funding Support. The increase from 2026-27 primarily reflects the 2026-27 Key Deliverable - Creative Industries.

The variation in the Screen Industry Development Output from 2026-27 primarily reflects the profile of the 2026-27 Key Deliverable - Creative Industries.

The variation in the Events Output primarily reflects the reprofile of funding for the Major Event Partnership Program to 2026-27, and 2026-27 Key Deliverables - Events Tasmania Funding, and Events Funding Existing Contracted Commitments.

The decrease in the Visitor Economy Support Output from 2025-26 primarily reflects the profile of 2025-26 Key Deliverables including the Tourism and Hospitality Support Package and Aviation Fund and 2024-25 Budget initiatives including 2030 Visitor Economy Strategy and Regional Tourism Loan Scheme, as well as the profile of the 2026-27 Key Deliverable - Launceston Convention Centre Support.

The decrease in the 2025-26 Estimated Outcome and the variation from 2026-27 in the Sport and Recreation Output reflects the profile of prior Budget initiatives, including Sporting Legacy Precinct at Devonport Oval, Tasmanian Active Infrastructure Grants Program, Tasmanian AFL Team Package, Dial Regional Sports Complex, Major Sporting Partnerships, AFL High Performance Centre and the 2026-27 Key Deliverable - Kingborough Sporting Precinct (Community Infrastructure).

Output Group 6: Subsidies and Concessions

The increase in the General Access Services Output in 2026-27 and 2027-28 primarily reflects the 2026-27 Key Deliverable - Public Transport Relief. The decrease from 2028-29 primarily reflects the profile of the prior Budget initiative More Bus Services.

Output Group 7: Renewables, Climate and Future Industries Tasmania

The decrease in the Energy and Renewables Output from 2025-26 primarily reflects the profile of prior Budget initiatives including Tasmanian Green Hydrogen Hub, Renewable Energy Approvals Pathway - Additional Resourcing, Renewable Energy Service Hub in Bell Bay and Hydrogen Industry Funds.

The decrease in the 2025-26 Estimated Outcome and variation from 2026-27 in the Climate Change Output primarily reflects the profile of the Climate Change Action Plan, Emission Reduction and Resilience Plans, and the reprofiling of Disaster Assistance for Flood-Impacted Communities.

Output Group 8: Housing and Planning

The decrease in the Housing and Planning Output from 2025-26 primarily reflects the profile of prior year Budget initiatives including Royal Agricultural Society of Tasmania Showground Renewal Project, Burnie Master Plan and Homes Faster! Partnerships. The decrease also reflects Operational Efficiencies that will be achieved through the incorporation of Homes Tasmania into Building Tasmania at a future point. Specific expenditure reduction strategies will be developed as part of the Homes Tasmania transition process.

Output Group 91: Grants and Subsidies

The decrease in Grants and Subsidies expenses for the Minister for Housing and Planning in 2026-27 and further decrease in 2027-28 primarily reflects the profile of Australian Government funding for the Housing Support Program and Social Housing Accelerator payment.

The decrease in Grants and Subsidies for the Minister for Infrastructure and Transport from 2026-27 primarily reflects the profile of the Government's contributions to Tasmanian Railway Pty Ltd, the West Coast Wilderness Railway and National Transport Commission: Local Government Contribution.

Output Group 92: Capital Investment Program

The variation in Infrastructure Maintenance primarily reflects the reprofile of State and Australian Government funding for the Roads Program.

The increase in expenses for Network Planning in the 2025-26 Estimated Outcome reflects an increase in the estimates for roads and bridges depreciation.

The variation in Program Management from 2025-26 reflects the realignment of the capital program. The increase in expenses in 2026-27 also represents a return to historic levels of funding, following the one-off utilisation of Program Management funds in 2025-26 to fund the 2025-26 Key Deliverable - Increased Council contribution from Heavy Vehicle Motor Tax.

Table 11.4: Capital Investment Program

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Existing Projects						
Minister for Arts and Heritage						
TMAG Building Maintenance	2 500	60	2 940	500	....	....
Minister for Infrastructure and Transport¹						
Active Transport ²	....	1 598	....	....	....	....
Algona Interchange and Kingston Bypass	2 546	700	7 000	24 262	24 000	9 120
Arthur Highway Corridor	1 717	787	5 000	16 000	25 000	25 000
Bass Highway Corridor	15 160	7 845	23 126	36 389	42 877	42 604
Brooker Highway Upgrades	....	....	....	905	1 665	1 430
Bus Stop Upgrades	2 213	2 213	....	....	....	....
Channel Highway Bypass of Huonville	3 380	3 380	....	....	....	....
Cygnets Township Safety Upgrade	1 000	1 000	2 000	1 500	200	....
Devonport to Cradle Mountain Corridor	1 000	....	1 241	2 790	3 396	9 263
East and West Tamar Highway Corridors	5 722	7 275	13 240	25 093	27 147	26 880
Glenora Road Upgrade	250	250	....	....	....	....
Greater Hobart Traffic Solution	4 196	8 822	52 125	41 189	23 810	20 651
Huon Highway Corridor	....	....	....	6 000	7 000	1 000
Infrastructure Maintenance	108 069	126 577	117 426	95 799	83 270	79 439
Infrastructure Stimulus Funding	654	455	199	....	....	....
Launceston and Tamar Valley Traffic Vision ³	646	300	500	500	1 000	....
Lyell Highway Corridor	431	....	250	500	1 500	3 000
Midland Highway Corridor	7 702	4 730	18 751	16 323	8 000	4 456
Mountain River Road Intersection Upgrade	2 644	600	2 157	....	....	....
Network Planning	1 600	572	2 178	1 169	1 193	1 217
New Bridgewater Bridge	68 973	58 917	11 500	28 556	....	....
New Park and Ride Facilities	1 733	11 537	3 990	214	....	....
Northern Park and Ride	846	350	3 496	2 000	1 000	1 000
Program Management ³	5 822	9 807	7 443	4 903	5 092	5 262
Remote Roads Pilot Funding	4 653	5 062	....	....	....	....
Road Safety Projects	32 116	23 587	32 282	11 390	7 321	7 470
Roads of Strategic Importance	22 121	18 005	37 327	45 165	29 991	7 699
Roads Package to Support Tasmania's Visitor Economy	838	641	197	....	....	....
Rokeby Stage 3 - Pass Road to Oakdowns	1 786	1 079	6 000	10 231	16 304	15 804

Table 11.4: Capital Investment Program (continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Safer Local Roads Program	10 420	10 540	9 329	8 120	2 380	....
South East Traffic Solution	5 600	2 540	7 496	8 000	31 921	40 294
Stanley Highway Tourism Upgrades	3 000	66	7 918	....	....	....
State Road Upgrades - Northern Region	1 665	871	2 036	....	....	....
State Road Upgrades - Southern Region	4 322	2 167	6 995	20 291	20 106	29 040
Targeting Congestion Package	3 182	1 625	5 124	5 361	720	3 280
Tasman Highway Corridor	8 529	20 029	19 761	6 691	18 314	16 069
Traffic Management and Engineering Services	3 799	3 799	3 940	3 898	3 974	4 033
Urban Congestion Fund	8 737	8 009	27 512	39 846	45 913	15 279
Minister for Sport						
Elphin Sports Centre ⁴	500	....	2 600	1 050	1 050	....
New Southern Tasmanian Sporting Facilities	23 155	19 173	22 960	7 581	....	....
Northern Suburbs (Launceston) Community Recreation Hub Project ⁵	28 722	20 607	9 472	7 843	....	....
Minister for Tourism, Hospitality and Events						
Festival Infrastructure - PW1	100	100	....	....	....	....
Total CIP Allocations	402 049	385 675	475 511	480 059	434 144	369 290

Notes:

1. Further information on the Roads Program, including details of Australian Government contributions is provided in chapter 7 Budget Paper No. 1.
2. The title of this project has been amended from Cycling Infrastructure.
3. The allocation for this project has been reduced through the 2026-27 Key Deliverable - Capital Program Realignment.
4. Further information on this project is included in the Key Deliverables section of this chapter.
5. The Northern Suburbs (Launceston) Community Recreation Hub Project includes Australian Government funding.

Explanation of Major Variations

The infrastructure profile reflects updated project delivery timeframes and ensures the Infrastructure Investment Program remains achievable, supports effective delivery and is responsive to evolving economic and supply-side conditions. The Program provides for a sustainable pipeline of infrastructure improvements and work for the Tasmanian consulting and construction industries, while recognising the increasing complexity of much of the portfolio, particularly the urban projects.

DETAILED BUDGET STATEMENTS

The following Tables present detailed Budget statements for the Department. Each Statement is followed by an explanation of major variations where applicable.

Table 11.5: Statement of Comprehensive Income

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Revenue and other income						
Appropriation revenue - operating	670 111	587 487	644 927	460 533	367 762	344 693
Appropriation revenue - capital	231 245	208 820	264 327	224 088	184 894	155 459
Appropriation revenue - rollover	37 101	37 101	....	....	....	....
Grants	278 548	268 531	315 409	336 100	319 633	239 430
Sales of goods and services	8 032	15 033	17 905	19 821	21 385	23 149
Fees and fines	18 198	18 198	7 194	....	....	....
Interest	7 768	6 689	5 966	6 065	5 018	4 563
Other revenue	22 631	22 631	21 529	9 631	9 631	9 631
Total revenue	1 273 634	1 164 490	1 277 257	1 056 238	908 323	776 925
Net gain/(loss) on non-financial assets	4	4	4	4	4	4
Total income	1 273 638	1 164 494	1 277 261	1 056 242	908 327	776 929
Expenses						
Employee benefits	115 239	114 509	106 821	82 402	80 038	80 193
Depreciation and amortisation	132 465	160 000	165 959	165 959	165 959	165 959
Supplies and consumables	161 047	183 823	179 576	145 701	133 453	131 812
Grants and subsidies	684 318	586 977	625 686	455 033	364 299	296 250
Borrowing costs	8 658	3 916	4 337	5 284	5 061	5 126
Other expenses	1 564	2 339	955	(25 619)	(24 992)	(25 335)
Total expenses	1 103 291	1 051 564	1 083 334	828 760	723 818	654 005
Net result	170 347	112 930	193 927	227 482	184 509	122 924
Other comprehensive income						
Changes in physical asset revaluation reserve	150 835	350 835	350 835	350 835	350 835	350 835
Total other comprehensive income	150 835	350 835	350 835	350 835	350 835	350 835
Comprehensive result	321 182	463 765	544 762	578 317	535 344	473 759

Explanation of Major Variations

The decrease in Appropriation revenue - operating in the 2025-26 Estimated Outcome reflects the reprofiling of initiatives to future years, consistent with revised delivery schedules.

The decrease in Appropriation revenue - operating over the Forward Estimates reflects the profile of initiatives funded in previous Budgets and 2026-27 Key Deliverables, together with Operational Efficiencies. The decrease also reflects the forecast reduction of 250 staff, consistent with the machinery of government changes that will impact the Department.

The variation in Appropriation revenue - capital reflects the profile of State Government funding for the Capital Investment Program, including the impact of the reductions associated with the Capital Program Realignment.

The variation in Grants reflects the profile of Australian Government funding, largely relating to the Capital Investment Program.

The increase in Sales of goods and services primarily reflects the inclusion of estimates for West Coast Wilderness Railway ticketing sales and retail revenue.

The decrease in Fees and fines from 2026-27 reflects revenue estimates of the Road Safety Levy. Future revenue estimates will be revised in line with the next Tasmanian Road Safety Strategy.

The variation in Interest reflects the forecast interest revenue from activities of Tasmania Development and Resources.

The decrease in Other revenue in 2027-28 primarily reflects the Australian Government funding profile for the Launceston City Deal Tamar Estuary projects as well as the AFL's contribution to the Kingborough Sporting Precinct (including AFL High Performance Centre).

The decrease in Employee benefits and Other expenses from 2026-27 onwards reflects Operational Efficiencies and the forecast reduction of 250 staff, consistent with the machinery of government changes that will impact the Department. Specific strategies to achieve the Operational Efficiency requirements will be progressively developed and implemented over 2026-27.

The increase in Depreciation and amortisation reflects an increase in the estimates for roads and bridges depreciation.

The increase in Supplies and consumables in the 2025-26 Estimated Outcome primarily reflects the reprofile of Australian Government funding for Infrastructure Maintenance. The decrease from 2027-28 primarily reflects the profile for initiatives funded in previous Budgets including Common Ticketing and TMAG Critical Operating Risks and the reprofile of Australian Government funding for Infrastructure Maintenance.

The decrease in Grants and subsidies in the 2025-26 Estimated Outcome primarily reflects revised funding profile of initiatives funded in previous Budgets. The decrease from 2027-28 primarily reflects profiles for initiatives funded in previous Budgets including Kingborough Sporting Precinct (including AFL High Performance Centre), Public Transport Relief and Strategic Business Support, and the reprofile of Australian Government funding.

The decrease in Borrowing costs in the 2025-26 Estimated Outcome primarily reflects the activities of Tasmania Development and Resources in administering loan schemes.

The decrease in Other expenses from 2027-28 reflects the initial application of machinery of government changes and non-employee related impact of the forecast reduction of 250 staff.

The increase in Changes in physical asset revaluation reserve reflects updated estimates for the revaluation of assets including land, roads and bridges.

Table 11.6: Statement of Comprehensive Income - Administered

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered revenue and other income						
Appropriation revenue - operating	205 497	208 649	215 926	212 583	206 321	195 974
Grants	59 138	58 453	21 384	....	....	....
Taxation	62 223	61 112	63 557	66 099	68 743	71 493
Sales of goods and services	6 056	6 056	6 173	6 292	6 415	6 539
Fees and fines	11 498	11 498	11 765	12 038	12 320	12 609
Other revenue	65 300	85 863	68 000	66 000	63 500	59 500
Total administered revenue	409 712	431 631	386 805	363 012	357 299	346 115
Total administered income	409 712	431 631	386 805	363 012	357 299	346 115
Administered expenses						
Supplies and consumables	136	136	136	136	136	136
Grants and subsidies	264 499	266 966	237 174	212 447	206 185	195 838
Transfers to the Public Account	145 077	164 529	149 495	150 429	150 978	150 141
Total administered expenses	409 712	431 631	386 805	363 012	357 299	346 115
Administered net result	....	....	....	....	....	....
Administered comprehensive result	....	....	....	....	....	....

Explanation of Major Variations

The variation in Appropriation revenue - operating reflects the profile of contributions to Tasmanian Railway Pty Ltd and the West Coast Wilderness Railway.

The variation in Grants reflects Australian Government funding to be transferred to Homes Tasmania including funding for the Housing Support Program, the Social Housing Accelerator payment and the Social Housing Energy Performance Initiative.

The variation in Other revenue reflects updated estimates of mineral royalty income based on information from mining companies in relation to expected royalty payments and analysis of commodity prices.

The decrease in Grants and subsidies from 2026-27 primarily reflects the profile of Australian Government funding transferred to Homes Tasmania.

Table 11.7: Administered Revenue

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue Collected on Behalf of the Public Account						
Drivers Licences	8 253	8 253	8 459	8 670	8 887	9 109
Fines	12	12	12	12	12	13
MAIB Commission	3 076	3 076	3 153	3 232	3 313	3 395
Motor vehicle taxes and fees	62 223	61 112	63 557	66 099	68 743	71 493
Other Regulatory Fees	1 140	1 140	1 149	1 158	1 167	1 177
Other Sales of Services	2 388	2 388	2 413	2 438	2 465	2 491
Personalised and Custom Plates	552	552	566	580	594	609
Photo Licence Fees	2 038	2 038	2 089	2 141	2 195	2 250
Royalty Income	65 300	85 863	68 000	66 000	63 500	59 500
Sales of Goods	40	40	41	42	43	44
Vehicle Inspection Services Fees	55	55	56	57	59	60
	145 077	164 529	149 495	150 429	150 978	150 141
Revenue from Appropriation						
Annual Appropriation	205 497	208 649	215 926	212 583	206 321	195 974
	205 497	208 649	215 926	212 583	206 321	195 974
Agency Revenue						
Commonwealth Recurrent Grants	59 138	58 453	21 384	....	....	....
	59 138	58 453	21 384	....	....	....
Total Administered Revenue	409 712	431 631	386 805	363 012	357 299	346 115

Explanation of Major Variations

The variation in Royalty Income reflects updated estimates based on information from mining companies in relation to expected royalty payments and analysis of commodity prices.

The variation in Commonwealth Recurrent Grants reflects Australian Government funding to be transferred to Homes Tasmania.

Table 11.8: Administered Expenses

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Grants and Subsidies						
Conveyance Allowance	1 630	1 630	1 630	1 630	1 630	1 630
Forest Practices Authority	1 838	1 838	1 875	1 912	1 951	1 990
Government Contribution to the						
Tasmanian Symphony Orchestra	2 453	2 453	2 489	2 525	2 562	2 600
Homes Tasmania	189 506	191 973	162 173	140 050	140 825	142 488
Marine and Safety Tasmania	1 449	1 449	1 474	1 375	1 398	1 416
National Transport Commission: Local						
Government Contribution	5 000	5 000	5 000	1 500	1 500	1 500
Payment in Accordance with Section 5 of						
the (<i>Roads and Jetties Act 1935</i>)	1 300	1 300	1 430	1 573	1 730	1 730
Pensioner Air Travel Subsidy	10	10	10	10	10	10
Private Forests Tasmania	1 936	1 936	1 975	2 014	2 055	2 096
Stadiums Tasmania	6 974	6 974	7 270	7 193	7 206	7 206
Sustainable Timber Tasmania CSO	8 000	8 000	8 000	8 000	8 000	8 000
Tasmanian Railway Pty Ltd	22 200	22 200	23 100	24 100	24 800	13 900
Ten Days on the Island	1 510	1 510	1 540	1 571	1 602	1 634
Theatre Royal	1 061	1 061	1 082	1 104	1 126	1 148
Transport Access Scheme	4 518	4 518	4 518	4 518	4 518	4 518
West Coast Wilderness Railway	15 250	15 250	13 744	13 508	5 408	4 108
	264 635	267 102	237 310	212 583	206 321	195 974
Transfers to the Public Account	145 077	164 529	149 495	150 429	150 978	150 141
Total Administered Expenses	409 712	431 631	386 805	363 012	357 299	346 115

Explanation of Major Variations

The decrease in Homes Tasmania in 2026-27 and 2027-28 reflects the profile of Australian Government funding including the Housing Support Program, Social Housing Accelerator Payment and the Social Housing Energy Performance Initiative.

The increase in National Transport Commission: Local Government Contribution in 2026-27 reflects the impact of the additional contribution in 2026-27 from the Heavy Vehicle Motor Tax to councils.

The decrease in Tasmanian Railway Pty Ltd in 2029-30 reflects the profile of funding for the Tasmanian Below Rail Infrastructure Contribution.

The profile of West Coast Wilderness Railway from 2026-27 reflects the Government's initiative to support capital investment and the ongoing operation of the West Coast Wilderness Railway.

Table 11.9: Statement of Financial Position as at 30 June

	2026	2026	2027	2028	2029	2030
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	93 531	89 179	82 345	77 443	67 691	68 712
Investments	177 184	125 275	181 965	176 780	173 639	170 653
Receivables	13 712	11 520	11 521	11 522	11 523	11 524
Equity investments	10 493	10 492	10 492	10 492	10 492	10 492
Other financial assets	357	1 161	1 161	1 161	1 161	1 161
	295 277	237 627	287 484	277 398	264 506	262 542
Non-financial assets						
Inventories	3 831	4 059	4 069	4 079	4 089	4 099
Property, plant and equipment	390 032	416 185	416 861	417 537	418 188	418 839
Right-of-use assets	1 658	3 801	3 601	3 401	3 201	3 001
Infrastructure	7 958 333	8 200 605	8 737 269	9 306 466	9 831 741	10 295 951
Heritage and cultural assets	447 793	462 886	473 026	483 166	493 306	503 446
Intangibles	2 042	7 245	7 191	7 093	6 995	6 897
Other assets	12 374	12 762	12 853	12 944	13 035	13 126
	8 816 063	9 107 543	9 654 870	10 234 686	10 770 555	11 245 359
Total assets	9 111 340	9 345 170	9 942 354	10 512 084	11 035 061	11 507 901
Liabilities						
Payables	36 323	10 242	10 120	9 998	9 876	9 754
Lease liabilities	1 958	3 440	3 239	3 038	2 837	2 636
Interest bearing liabilities	118 321	74 486	130 277	122 584	111 111	111 086
Provisions	6 609	6 851	6 811	6 771	6 731	6 691
Employee benefits	30 176	32 120	29 197	28 752	28 261	27 770
Other liabilities	38 594	38 427	38 344	38 258	38 218	38 178
Total liabilities	231 981	165 566	217 988	209 401	197 034	196 115
Net assets (liabilities)	8 879 359	9 179 604	9 724 366	10 302 683	10 838 027	11 311 786
Equity						
Contributed capital	....	403 438	403 438	403 438	403 438	403 438
Reserves	3 899 619	4 361 180	4 712 015	5 062 850	5 413 685	5 764 520
Accumulated funds	4 979 740	4 414 986	4 608 913	4 836 395	5 020 904	5 143 828
Total equity	8 879 359	9 179 604	9 724 366	10 302 683	10 838 027	11 311 786

Explanation of Major Variations

The variation in Cash and deposits from 2026 primarily reflects the opening cash balances based on actuals as at 30 June 2025, the administration of loan schemes by Tasmania Development and Resources, and funds held for dedicated purposes such as the Road Safety Levy, the Provision for Land Acquisition Account and the Mines Deposit Account.

The variation in Investments from 2026 reflects the current estimates of Tasmania Development and Resources loan advances, including the Supporting Jobs at INCAT initiative, Tourism Development Loan Scheme, Business Growth Loan Scheme and AgriGrowth Loan Scheme.

The decrease in Receivables in the 2026 Estimated Outcome reflects revised estimates of trade debtors based on actuals as at 30 June 2025.

The increase in Other financial assets in the 2026 Estimated Outcome reflects revised estimates of accrued revenue based on actuals as at 30 June 2025.

The increase in Right-of-use assets in the 2026 Estimated Outcome primarily reflects revised estimates for additional properties under lease arrangements as at 30 June 2025.

The increase in Infrastructure reflects the expenditure profile for roads in the Capital Investment Program.

The increase in Intangibles in the 2026 Estimated Outcome reflects updated estimates for the purchase of intangible assets, including for the Common Ticketing project.

The decrease in Payables in the 2026 Estimated Outcome reflects revised estimates of accrued expenses based on actuals as at 30 June 2025. Previous estimates included accrued expenses relating to the New Bridgewater Bridge.

The increase in Lease liabilities reflects the corresponding movement for the increase in Right-of-use assets relating to additional properties under lease arrangements.

The decrease in Interest bearing liabilities in the 2026 Estimated Outcome reflects the anticipated repayment of the loan for Supporting Jobs at INCAT. The increase from 2027 reflects forecast borrowings from Tasmanian Public Finance Corporation to fund the activities of Tasmania Development and Resources.

The increase in Employee benefits in the 2026 Estimated Outcome reflects revised estimates based on actuals as at 30 June 2025. The decrease in 2027 recognises the 27th pay and the reduction in the accrued liability in prior years.

The variation in Contributed capital and Accumulated funds in the 2026 Estimated Outcome reflects revised estimates based on actuals as at 30 June 2025.

Table 11.10: Statement of Financial Position as at 30 June - Administered

	2026	2026	2027	2028	2029	2030
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	(2 193)	5 207	5 207	5 207	5 207	5 207
Receivables	824	141	141	141	141	141
Other financial assets	574	1 177	1 177	1 177	1 177	1 177
	(795)	6 525	6 525	6 525	6 525	6 525
Total assets	(795)	6 525	6 525	6 525	6 525	6 525
Liabilities						
Payables	....	608	608	608	608	608
Employee benefits	2	3	3	3	3	3
Other liabilities	807	855	855	855	855	855
Total liabilities	809	1 466	1 466	1 466	1 466	1 466
Net assets (liabilities)	(1 604)	5 059	5 059	5 059	5 059	5 059
Equity						
Contributed capital	....	(4 061)	(4 061)	(4 061)	(4 061)	(4 061)
Accumulated funds	(1 604)	9 120	9 120	9 120	9 120	9 120
Total equity	(1 604)	5 059	5 059	5 059	5 059	5 059

Explanation of Major Variations

The increase in Cash and deposits reflects revised estimates based on actuals as at 30 June 2025. The 2026 Budget included a deficit related to historical payments to Island councils in accordance with section 5 of the *Roads and Jetties Act 1935*, that has now been cleared.

The decrease in Receivables in the 2026 Estimated Outcome reflects revised estimates based on actuals as at 30 June 2025, including for Mineral Royalties.

The increase in Other financial assets in the 2026 Estimated Outcome reflects revised estimates based on actuals as at 30 June 2025, including for motor registry fees.

The increase in Payables in the 2026 Estimated Outcome reflects revised estimates based on actuals as at 30 June 2025.

The variation in Contributed capital and Accumulated funds in 2026 reflects revised estimates based on actuals as at 30 June 2025.

Table 11.11: Statement of Cash Flows

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Appropriation receipts - operating	670 111	587 487	644 927	460 533	367 762	344 693
Appropriation receipts - capital	231 245	208 820	264 327	224 088	184 894	155 459
Appropriation receipts - rollover	37 101	37 101	....	....	....	....
Grants	278 548	268 531	315 409	336 100	319 633	239 430
Sales of goods and services	8 037	15 038	17 910	19 826	21 390	23 154
Fees and fines	18 198	18 198	7 194	....	....	....
GST receipts	16 898	86 898	86 898	86 898	86 898	86 898
Interest received	7 768	6 689	5 966	6 065	5 018	4 563
Other cash receipts	22 631	22 631	21 529	9 631	9 631	9 631
Total cash inflows	1 290 537	1 251 393	1 364 160	1 143 141	995 226	863 828
Cash outflows						
Employee benefits	(101 762)	(101 032)	(94 849)	(74 102)	(71 794)	(71 885)
Superannuation	(13 228)	(13 228)	(11 998)	(8 851)	(8 795)	(8 859)
Borrowing costs	(8 748)	(4 006)	(4 427)	(5 374)	(5 151)	(5 216)
GST payments	(16 899)	(86 899)	(86 899)	(86 899)	(86 899)	(86 899)
Grants and subsidies	(684 243)	(586 902)	(625 611)	(454 958)	(364 199)	(296 150)
Supplies and consumables	(161 255)	(184 031)	(182 784)	(145 909)	(133 661)	(132 020)
Other cash payments	(1 564)	(2 339)	(955)	25 619	24 992	25 335
Total cash outflows	(987 699)	(978 437)	(1 007 523)	(750 474)	(645 507)	(575 694)
Net cash from (used by) operating activities	302 838	272 956	356 637	392 667	349 719	288 134
Cash flows from investing activities						
Payments for acquisition of non-financial assets	(310 117)	(276 235)	(362 575)	(395 064)	(351 142)	(290 077)
Proceeds from the disposal of non-financial assets	4	4	4	4	4	4
Net advances paid	1 330	24 958	(56 690)	5 185	3 141	2 986
Net cash from (used by) investing activities	(308 783)	(251 273)	(419 261)	(389 875)	(347 997)	(287 087)
Cash flows from financing activities						
Net borrowings	(2 348)	(28 711)	55 790	(7 694)	(11 474)	(26)
Net cash from (used by) financing activities	(2 348)	(28 711)	55 790	(7 694)	(11 474)	(26)
Net increase (decrease) in cash and cash equivalents held	(8 293)	(7 028)	(6 834)	(4 902)	(9 752)	1 021

Table 11.11: Statement of Cash Flows (continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and deposits at the beginning of the reporting period	101 824	96 207	89 179	82 345	77 443	67 691
Cash and deposits at the end of the reporting period	93 531	89 179	82 345	77 443	67 691	68 712

Explanation of Major Variations

The increase in GST receipts and GST payments reflects revised estimates based on actuals as at 30 June 2025

The variation in Other cash payments from 2026-27 primarily reflects Operational Efficiencies initially applied by the Department pending finalisation of the machinery of government changes.

The variation in Payments for acquisition of non-financial assets reflects the estimates for the Capital Investment Program.

The variation in Net advances paid reflects the current estimates of loan advances including for the Supporting Jobs at INCAT initiative, Regional Tourism Development Loan Scheme, Business Growth Loan Scheme and AgriGrowth Loan Scheme.

The variation in Net borrowings reflect the estimates of borrowings from the Tasmanian Public Finance Corporation to fund the activities of Tasmania Development and Resources, including for the Supporting Jobs at INCAT initiative, Regional Tourism Development Loan Scheme, Business Growth Loan Scheme, and AgriGrowth Loan Scheme.

Table 11.12: Statement of Cash Flows - Administered

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Appropriation receipts - operating	205 497	208 649	215 926	212 583	206 321	195 974
Grants	59 138	58 453	21 384	....	....	....
Taxation	62 223	61 112	63 557	66 099	68 743	71 493
Sales of goods and services	6 056	6 056	6 173	6 292	6 415	6 539
Fees and fines	11 498	11 498	11 765	12 038	12 320	12 609
Other cash receipts	65 300	85 863	68 000	66 000	63 500	59 500
Total cash inflows	409 712	431 631	386 805	363 012	357 299	346 115
Cash outflows						
Grants and subsidies	(264 499)	(266 966)	(237 174)	(212 447)	(206 185)	(195 838)
Transfers to the Public Account	(145 077)	(164 529)	(149 495)	(150 429)	(150 978)	(150 141)
Supplies and consumables	(136)	(136)	(136)	(136)	(136)	(136)
Total cash outflows	(409 712)	(431 631)	(386 805)	(363 012)	(357 299)	(346 115)
Net increase (decrease) in cash and cash equivalents held	....	....	....	....	....	....
Cash and deposits at the beginning of the reporting period	(2 193)	5 207	5 207	5 207	5 207	5 207
Cash and deposits at the end of the reporting period	(2 193)	5 207	5 207	5 207	5 207	5 207

12 TOURISM TASMANIA

AGENCY OUTLINE

Tourism Tasmania is a Statutory Authority operating under the *Tourism Tasmania Act 1996* and a State Authority established by the *State Service Act 2000*. It is governed by a Board appointed by the Governor on the recommendation of the Minister. The Agency supports the Minister for Tourism, Hospitality and Events, The Hon Jane Howlett MP.

The Agency is responsible for leading Tasmania's tourism brand, generating demand for visitation in key domestic and international markets and converting that demand into bookings for industry through direct leads from its digital platforms and through strategic travel, trade and access partnerships.

Tourism Tasmania's program is designed to protect and grow Tasmania's market share through destination marketing that stands out, builds genuine emotional connections and highlights the unique qualities that set a Tasmanian holiday apart.

Its program is a key driver for the visitor economy, with visitors delivering direct expenditure within the State's economy including in regional areas. The increased demand it generates for travel enables affordable and frequent air and sea access for Tasmanians and visitors with the Agency advocating and helping to secure access capacity to the State.

Tourism Tasmania plays a key leadership role within the T21 visitor economy partnership and the Premier's Visitor Economy Advisory Council governance framework. It is focused on the sustainable, long-term growth of Tasmania's visitor economy by driving value over volume, smoothing out seasonality and encouraging visitors to explore all regions of the State. It plays an important role in leadership, advocacy and ensuring important data, insights and resources are shared widely to support industry and improve stakeholder decision making.

As technology transforms how people plan and experience travel, the Agency is embracing innovation to adapt to new technologies, finding efficient ways to connect with potential visitors and ensuring strong return on investment while maintaining authentic relationships with target audiences.

This chapter details Tourism Tasmania's financial information for 2026-27 and over the Forward Estimates (2027-28 to 2029-30). Further information on Tourism Tasmania can be found on its website (www.tourismtasmania.com.au).

KEY DELIVERABLES

Table 12.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables being undertaken by Tourism Tasmania.

Table 12.1: Key Deliverables Statement

	2026-27	2027-28	2028-29	2029-30
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Operational Efficiencies	(1 130)	(3 140)	(4 520)	(4 520)
Tourism Marketing ¹	10 000	8 000	8 000	8 000

Note:

1. The 2026-27 allocation for Tourism Marketing was a Key Deliverable in the 2025-26 Budget.

Operational Efficiencies

Tourism Tasmania will deliver efficiencies through a combination of agency and technology improvements and support program optimisation, while directing resources toward driving demand and visitor economy outcomes.

Tourism Marketing

This initiative will enable Tourism Tasmania to maintain consistent marketing investment in key domestic and international markets over the next four years.

OUTPUT GROUPS

The Output of Tourism Tasmania is provided under the following Output Group:

- Output Group 1 - Tourism.

Output Group 1: Tourism

1.1 Tourism

This Output undertakes a program of marketing activities that focus on building a strong distinctive tourism brand and delivering marketing campaigns to appeal to targeted customer segments. This is achieved through paid media activities, earned media opportunities and communicating directly with consumers through digital communication channels to ensure Tasmania's marketing messages are optimised in key Australian and international markets.

The Output includes commercial marketing partnerships with access partners, retail travel networks, online travel retailers and other distributors of Tasmanian tourism products to stimulate holiday sales and bookings to Tasmania.

Output Group Financial Information

Tables 12.2 and 12.3 provide the Revenue from Appropriation and Total Expenses by Portfolio and Output. This is followed by an explanation where there are major variations in revenue and/or expense estimates of an Output Group.

Table 12.2: Revenue from Appropriation by Portfolio and Output

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Minister for Tourism, Hospitality and Events						
Output Group 1 - Tourism						
1.1 Tourism	39 125	39 125	38 325	34 254	33 478	34 056
	39 125	39 125	38 325	34 254	33 478	34 056
Tourism Tasmania						
Total Operating Services	39 125	39 125	38 325	34 254	33 478	34 056
	39 125	39 125	38 325	34 254	33 478	34 056
Total Revenue from Appropriation	39 125	39 125	38 325	34 254	33 478	34 056
Controlled Revenue from Appropriation	39 125	39 125	38 325	34 254	33 478	34 056
	39 125	39 125	38 325	34 254	33 478	34 056

Table 12.3: Total Expenses by Portfolio and Output

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Minister for Tourism, Hospitality and Events						
Output Group 1 - Tourism						
1.1 Tourism	41 374	40 810	40 149	35 223	34 358	34 859
	41 374	40 810	40 149	35 223	34 358	34 859
TOTAL	41 374	40 810	40 149	35 223	34 358	34 859

Explanation of Major Variations

Output Group 1: Tourism

The decrease in appropriation revenue and associated expenses from the 2025-26 Estimated Outcome reflects Operational Efficiencies and the profile of funding for the 2025-26 and 2026-27 Key Deliverables for Tourism Marketing.

DETAILED BUDGET STATEMENTS

The following Tables present detailed Budget statements for the Agency. Each Statement is followed by an explanation of major variations where applicable.

Table 12.4: Statement of Comprehensive Income

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income						
Appropriation revenue - operating	39 125	39 125	38 325	34 254	33 478	34 056
Other revenue	2 168	1 570	1 059	554	556	558
Total revenue	41 293	40 695	39 384	34 808	34 034	34 614
Total income	41 293	40 695	39 384	34 808	34 034	34 614
Expenses						
Employee benefits	10 259	11 149	10 817	11 000	10 964	11 304
Depreciation and amortisation	672	613	712	333	232	189
Supplies and consumables	28 105	27 273	26 865	22 201	21 476	21 684
Grants and subsidies	2 188	1 447	1 424	1 352	1 352	1 352
Other expenses	150	328	331	337	334	330
Total expenses	41 374	40 810	40 149	35 223	34 358	34 859
Net result	(81)	(115)	(765)	(415)	(324)	(245)
Comprehensive result	(81)	(115)	(765)	(415)	(324)	(245)

Explanation of Major Variations

The decrease in Appropriation revenue - operating from the 2025-26 Estimated Outcome reflects Operational Efficiencies and the funding profile of the 2025-26 and 2026-27 Key Deliverables for Tourism Marketing. The associated decrease in expenses is primarily reflected in Supplies and consumables.

The decrease in Other revenue from the 2025-26 Budget primarily reflects reimbursements from the Department of State Growth for fixed-term activities associated with the 2030 Visitor Economy Strategy.

The variation in Employee benefits from the 2025-26 Budget reflects revised estimates to align with the Agency's actual salary and superannuation costs and Operational Efficiencies.

The decrease in Grants and subsidies in the 2025-26 Estimated Outcome reflects the timing of payments under existing grant deed arrangements and Operational Efficiencies.

The variation in Depreciation and amortisation from 2026-27 reflects revised estimates to align with asset values.

Table 12.5: Statement of Financial Position as at 30 June

	2026	2026	2027	2028	2029	2030
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	1	1	1	1	1	1
Receivables	158	109	201	177	171	173
	159	110	202	178	172	174
Non-financial assets						
Property, plant and equipment	86	112	72	47	41	38
Intangibles	1 151	1 526	854	546	320	134
Other assets	700	881	742	739	708	708
	1 937	2 519	1 668	1 332	1 069	880
Total assets	2 096	2 629	1 870	1 510	1 241	1 054
Liabilities						
Payables	25	106	106	106	106	106
Employee benefits	1 755	1 953	1 959	2 014	2 069	2 127
Other liabilities	17	31	31	31	31	31
Total liabilities	1 797	2 090	2 096	2 151	2 206	2 264
Net assets (liabilities)	299	539	(226)	(641)	(965)	(1 210)
Equity						
Accumulated funds	299	539	(226)	(641)	(965)	(1 210)
Total equity	299	539	(226)	(641)	(965)	(1 210)

Explanation of Major Variations

The 2026 Estimated Outcome for Receivables; Other assets; Payables; Employee benefits; and Other liabilities reflect updated estimates based on actuals as at 30 June 2025.

The increase in Property, plant and equipment in the 2026 Estimated Outcome primarily reflects the acquisition of office assets.

The variation in Intangibles from the 2025-26 Budget reflects revised estimates based on actuals as at 30 June 2025, the profile of investment in ICT system development and web-based assets and final amortisation of existing assets in 2027.

The increase in Other assets in the 2026 Estimated Outcome reflects revised estimates based on actuals as at 30 June 2025 and annual subscriptions and licenses.

Table 12.6: Statement of Cash Flows

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Forward Estimate	2028-29 Forward Estimate	2029-30 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Appropriation receipts - operating	39 125	39 125	38 325	34 254	33 478	34 056
GST receipts	196	....	....	....	....	....
Other cash receipts	2 168	1 570	1 059	554	556	558
Total cash inflows	41 489	40 695	39 384	34 808	34 034	34 614
Cash outflows						
Employee benefits	(9 272)	(9 722)	(9 581)	(9 707)	(9 688)	(9 986)
Superannuation	(1 228)	(1 239)	(1 239)	(1 247)	(1 231)	(1 270)
Grants and subsidies	(2 188)	(1 447)	(1 424)	(1 352)	(1 352)	(1 352)
Supplies and consumables	(28 105)	(27 304)	(26 809)	(22 165)	(21 429)	(21 676)
Other cash payments	(150)	(328)	(331)	(337)	(334)	(330)
Total cash outflows	(40 943)	(40 040)	(39 384)	(34 808)	(34 034)	(34 614)
Net cash from (used by) operating activities	546	655	....	....	....	....
Cash flows from investing activities						
Payments for acquisition of non-financial assets	(350)	(459)	....	....	....	....
Net cash from (used by) investing activities	(350)	(459)	....	....	....	....
Net increase (decrease) in cash and cash equivalents held	196	196	....	....	....	....
Cash and deposits at the beginning of the reporting period	(195)	(195)	1	1	1	1
Cash and deposits at the end of the reporting period	1	1	1	1	1	1

Explanation of Major Variations

Payments for acquisition of non-financial assets reflects planned expenditure on intangible assets, primarily relating to the continued development and enhancement of technology across Tourism Tasmania.

13 DEPARTMENT OF TREASURY AND FINANCE

AGENCY OUTLINE

The Department of Treasury and Finance is responsible to the Treasurer, The Hon Eric Abetz MP.

Treasury provides the Government with objective advice on the economic and financial management of Tasmania. Treasury also implements Government policies and programs and performs analysis, monitoring and reporting functions on behalf of the Government.

Treasury undertakes various activities including:

- monitoring and analysing trends in economic conditions and forecasting economic parameters for Tasmania;
- preparing and monitoring the State Budget, managing the Public Account and providing advice on financial and resource management and fiscal sustainability in the public sector, taking into account the Government's strategies and priorities;
- monitoring and providing advice on the performance and management of government businesses;
- managing the Government's office accommodation portfolio, insurable risks of agencies, property sales and whole-of-government procurement;
- providing policy advice on regulatory and financial issues, intergovernmental financial relations and State taxation issues and State taxation collection on behalf of the Commissioner of State Revenue; and
- supporting the Tasmanian Economic Regulator, the State Grants Commission, the Tasmanian Liquor and Gaming Commission, the Commissioner for Licensing, the Commissioner of State Revenue and the Superannuation Commission to carry out their statutory, regulatory and other functions.

This chapter provides the Department's financial information for 2026-27 and over the Forward Estimates (2027-28 to 2029-30). Further information on the Department can be found on its website (www.treasury.tas.gov.au).

KEY DELIVERABLES

Table 13.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables being undertaken by the Department.

Table 13.1: Key Deliverables Statement

	2026-27	2027-28	2028-29	2029-30
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Treasury				
Gaming and Liquor Information System Replacement ^{1,2}	1 994	1 483	318	....
Leasing Management System ^{1,2}	745	....	....	....
Operational Efficiencies	(783)	(2 174)	(3 130)	(3 130)
Public Account Reporting and Management Information System ^{1,2}	3 044	3 337	287	....
Finance-General				
TasInsure ³	2 000	2 000	....	....
TasNetworks - North West Transmission Developments ^{2,3,4}	67 000	45 000	37 000	20 000
TasNetworks - Project Marinus - Relief for Existing Direct Connected Customers ³	1 400	3 700	4 500	6 500
TasPorts - Inspection Head and Stanley Projects Partnership ³	500	5 000	5 000	....
TasWater - Hobart Sewer Main Realignment ³	24 000	6 000	....	....
TT-Line Support ³	200 000	102 000	102 000	102 000

Notes:

1. This initiative is funded through the Digital Transformation Priority Expenditure Program within Finance-General.
2. This initiative is a continuation of funding provided in previous Budgets.
3. For more information on this initiative see chapter 4 of this Budget Paper.
4. This initiative includes additional funding of \$31 million allocated in the 2026-27 Budget.

Gaming and Liquor Information System Replacement

Funding is provided to procure and implement a new Gaming and Liquor Information System to facilitate reforms to liquor licensing and support efficient administration of gaming licensing. The project will transform gaming and liquor licensing through digitisation of applications, trackable applications, streamlining of processes and support a new liquor licensing model that better aligns to the business models and needs of the community.

Leasing Management System

Funding is provided to procure and implement a lease management system to create efficiencies in the management of major government office accommodation leases and better integrate with Treasury's financial management systems.

Operational Efficiencies

Treasury has undertaken a comprehensive review of its operational expenditure focusing on achieving efficiency gains, strengthening workforce planning and reducing operating costs, while minimising disruption to core activities and ensuring the continued delivery of essential services to the Government and the community.

Public Account Reporting and Management Information System

The PARAMIS Project continues to progress toward replacing Treasury's whole-of-government financial reporting system. The new solution will deliver tools to improve financial analysis and enable more efficient and accurate monitoring of the Public Account's cash position and reporting functions. The project forms part of the broader initiative to modernise Treasury's financial management and reporting capabilities.

TasInsure

New funding has been allocated in 2026-27 and 2027-28 to support the next phase of work required to consider the market initiatives and establishment of TasInsure. This work will inform decisions on the final governance and legislative framework for TasInsure and the services and functions that TasInsure will deliver.

TasNetworks - North West Transmission Developments

Funding is reprofiled from 2025-26 to reflect the Government's anticipated equity contribution for TasNetworks' North West Transmission Developments Stage 1. Payment of this contribution will be staged in line with project delivery and will be linked to the financing arrangements with the Clean Energy Finance Corporation, including access to concessional financing.

TasNetworks - Project Marinus - Relief for Existing Direct Connected Customers

Funding is provided to support the Government's policy to shield existing direct transmission connected customers from the transmission cost impacts of Marinus Link and the North West Transmission Developments (Project Marinus).

TasPorts - Inspection Head and Stanley Projects Partnership

Funding is provided for capital works on community port infrastructure at Inspection Head and Stanley.

TasWater - Hobart Sewer Main Realignment

Funding is provided to TasWater to realign a sewer main currently located beneath the Macquarie Point site, to support the delivery of the Macquarie Point Precinct Plan and enable the future use of the precinct.

TT-Line Support

The 2026-27 Budget includes an equity contribution of \$506 million to TT-Line, reinforcing the Government's commitment to maintaining Tasmania's critical Bass Strait transport link as a reliable, modern and fit-for-purpose essential service. Of this amount in 2026-27, \$131 million is classified as infrastructure investment and relates to the permanent berthing works at Berth 3 in Devonport. The remainder of the equity contribution is allocated to reduce TT-Line's existing debt facility.

The size of the equity contribution is based on the best information available at the time the Budget was finalised. Consistent with the Government's established framework for managing risks, sensitivities and long-term infrastructure requirements, this estimate will continue to be reviewed in future Budget cycles as commissioning milestones advance and operating conditions evolve. This approach ensures TT-Line is appropriately supported to deliver safe and efficient passenger and freight services, underpinning Tasmania's supply chains and contributing to the visitor economy, while maintaining a responsible and sustainable overall Budget position.

OUTPUT GROUPS

Outputs of the Department of Treasury and Finance are provided under the following Output Groups:

- Output Group 1 - Financial and Resource Management Services;
- Output Group 2 - Economic and Fiscal Policy Advice;
- Output Group 3 - Revenue, Superannuation and Regulatory Management Services; and
- Output Group 4 - Community Assistance.

Output Group 1: Financial and Resource Management Services

1.1 Budget Development and Management

This Output includes management of the State Budget process, the provision of advice on budgetary issues and monitoring of the State's budgetary position and financial performance against the Government's Fiscal Strategy.

1.2 Financial Management and Accounting Services

This Output includes whole-of-government financial management activities and the provision of advice on financial management and reform, consistent with the Government's strategies and priorities. It supports a range of services relating to the management of financial assets and liabilities, associated risk mitigation strategies and the preparation of whole-of-government financial and statistical reports.

1.3 Shareholder Advice on Government Businesses

This Output includes monitoring and provision of advice on government businesses. This includes the provision of advice on reforms, major projects and policies relating to the Government's ownership of businesses and other Public Non-Financial Corporations. It also includes engagement with international credit ratings agencies and the provision of support to the Treasurer on energy pricing related matters.

1.4 Government Property and Accommodation Services

This Output covers the administration of, and provision of advice in relation to, Government property and office accommodation services, including the management of government-owned and leased office buildings and the disposal of Crown property.

1.5 Government Procurement Services

This Output includes the development and administration of the Tasmanian Government procurement framework, the provision of advice in relation to Government procurement activities, the management of whole-of-government contracts and the administration of the Tasmanian Risk Management Fund and other insurance-related matters.

Output Group 2: Economic and Fiscal Policy Advice

2.1 Economic Policy Advice

This Output relates to the provision of advice on international, national and Tasmanian economic conditions and developments and forecasting economic trends in the Tasmanian economy. It also includes the provision of advice on economic and reform issues, including inter-jurisdictional and national economic policy initiatives and economic impact modelling and analysis.

2.2 Regulatory Policy

This Output includes the provision of advice relating to: the regulation and taxation of gambling activities; regulation of the sale, supply, promotion and consumption of liquor; State revenue policy; subordinate legislation; and the legislation review program.

2.3 Intergovernmental Financial Matters

This Output relates to the provision of advice on all intergovernmental financial matters, including support to the State Grants Commission.

Output Group 3: Revenue, Superannuation and Regulatory Management Services

3.1 Tax Administration and Revenue Collection

This Output comprises the administration of taxation legislation and the collection of State taxation, including monitoring the compliance of taxpayers with State revenue legislation.

3.2 Regulation and Administration of Liquor and Gaming

This Output provides for the regulation and control of liquor licensing, casino gaming, gaming machines, keno, wagering and minor gaming. It includes the provision of support to the Commissioner for Licensing in discharging the Commissioner's statutory functions under the *Liquor Licensing Act 1990* and the Tasmanian Liquor and Gaming Commission in the discharge of its statutory functions under the *Liquor Licensing Act* and the *Gaming Control Act 1993*.

3.3 Economic Regulation

This Output comprises the provision of support to the Tasmanian Economic Regulator in the exercise of its statutory functions which includes the regulation of some activities within the State's electricity supply industry and gas industry, economic regulation of the State's water and sewerage industry, undertaking pricing investigations and pricing inquiries at the request of the Government and investigating competitive neutrality complaints.

3.4 Office of the Superannuation Commission

This Output comprises the provision of support to the Superannuation Commission in undertaking statutory functions under the *Public Sector Superannuation Reform Act 2016*; the *Public Sector Superannuation Reform Regulations 2017*; and the *Public Sector Superannuation Reform (Parliamentary Superannuation) Regulations 2016*.

3.5 Administration of Grants, Subsidies and Concessions

This Output includes the administration of unclaimed money, together with a range of grants, subsidies and concessions provided to the Tasmanian community. The Output supports the Government's commitment to providing financial assistance to the community, including the administration of First Home Owner Grants, duty concessions, local government rates remission, and tax rebates and exemptions.

Output Group 4: Community Assistance

4.1 Public Trustee Community Service Obligation

This Output comprises the payment of the Community Service Obligation funding to the Public Trustee for the provision of trustee services to eligible clients.

4.2 Community Support Fund

This Output comprises the collection and disbursement of funds from the Community Support Levy imposed on the gross profits from electronic gaming machines in hotels, clubs and casinos and any direct contributions from Government or the Licensed Monitoring Operator.

Output Group Financial Information

Tables 13.2 and 13.3 provide the Revenue from Appropriation and Total Expenses by Portfolio and Output. This is followed by an explanation where there are major variations in revenue and/or expense estimates of an Output Group.

Table 13.2: Revenue from Appropriation by Portfolio and Output

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Treasurer						
Output Group 1 - Financial and Resource Management Services						
1.1 Budget Development and Management	5 017	4 517	5 219	5 069	5 163	5 271
1.2 Financial Management and Accounting Services	4 991	4 991	4 987	4 803	4 912	5 027
1.3 Shareholder Advice on Government Businesses	4 971	4 971	4 632	4 477	3 957	4 046
1.4 Government Property and Accommodation Services	2 553	2 553	2 659	2 568	2 631	2 693
1.5 Government Procurement Services	502	156	636	475	478	....
	18 034	17 188	18 133	17 392	17 141	17 037
Output Group 2 - Economic and Fiscal Policy Advice						
2.1 Economic Policy Advice	2 446	2 446	2 556	2 458	2 520	2 578
2.2 Regulatory Policy	3 269	3 269	3 354	3 240	3 311	3 390
2.3 Intergovernmental Financial Matters	2 782	2 782	3 022	2 915	2 971	3 040
	8 497	8 497	8 932	8 613	8 802	9 008
Output Group 3 - Revenue, Superannuation and Regulatory Management Services						
3.1 Tax Administration and Revenue Collection	8 319	8 319	8 372	8 094	8 272	8 465
3.2 Regulation and Administration of Liquor and Gaming	6 902	6 902	6 964	6 716	6 857	7 015
3.4 Office of the Superannuation Commission	12 420	12 420	12 766	12 204	11 628	11 750
3.5 Administration of Grants, Subsidies and Concessions	1 908	1 908	1 935	1 866	1 911	1 957
	29 549	29 549	30 037	28 880	28 668	29 187
Output Group 4 - Community Assistance						
4.1 Public Trustee Community Service Obligation	7 158	7 158	6 686	6 808	7 010	7 151
	7 158	7 158	6 686	6 808	7 010	7 151
Department of Treasury and Finance						
Total Operating Services	63 238	62 392	63 788	61 693	61 621	62 383
	63 238	62 392	63 788	61 693	61 621	62 383

Table 13.2: Revenue from Appropriation by Portfolio and Output
(continued)

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Appropriation Rollover	2 020	2 020	....	....	....	....
Total Revenue from Appropriation	65 258	64 412	63 788	61 693	61 621	62 383
Controlled Revenue from Appropriation	65 258	64 412	63 788	61 693	61 621	62 383
	65 258	64 412	63 788	61 693	61 621	62 383

Table 13.3: Total Expenses by Portfolio and Output

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Forward Estimate	2028-29 Forward Estimate	2029-30 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Treasurer</i>						
Output Group 1 - Financial and Resource Management Services						
1.1 Budget Development and Management	5 224	4 737	5 181	5 193	5 353	5 458
1.2 Financial Management and Accounting Services	5 526	5 543	4 947	4 945	5 127	5 237
1.3 Shareholder Advice on Government Businesses	5 697	5 712	4 692	4 696	4 256	4 347
1.4 Government Property and Accommodation Services	2 768	2 761	2 762	2 766	2 874	2 938
1.5 Government Procurement Services	4 484	3 988	5 022	4 617	4 756	4 411
	23 699	22 741	22 604	22 217	22 366	22 391
Output Group 2 - Economic and Fiscal Policy Advice						
2.1 Economic Policy Advice	2 528	2 537	2 537	2 525	2 620	2 676
2.2 Regulatory Policy	3 422	3 432	3 372	3 371	3 496	3 574
2.3 Intergovernmental Financial Matters	2 877	2 887	2 999	2 995	3 091	3 158
	8 827	8 856	8 908	8 891	9 207	9 408
Output Group 3 - Revenue, Superannuation and Regulatory Management Services						
3.1 Tax Administration and Revenue Collection	8 605	8 634	8 306	8 321	8 623	8 809
3.2 Regulation and Administration of Liquor and Gaming	7 393	7 423	7 200	7 203	7 464	7 631
3.3 Economic Regulation	2 640	2 817	3 457	2 594	2 666	2 740
3.4 Office of the Superannuation Commission	12 900	12 917	12 817	12 461	11 976	12 099
3.5 Administration of Grants, Subsidies and Concessions	1 973	1 980	1 919	1 918	1 991	2 036
	33 511	33 771	33 699	32 497	32 720	33 315
Output Group 4 - Community Assistance						
4.1 Public Trustee Community Service Obligation	7 210	7 210	6 511	6 907	7 045	7 186
4.2 Community Support Fund	8 360	8 360	8 360	8 360	8 360	8 360
	15 570	15 570	14 871	15 267	15 405	15 546
TOTAL	81 607	80 938	80 082	78 872	79 698	80 660

Explanation of Major Variations

Output Group 1: Financial and Resource Management Services

The decrease in the Budget Development and Management Output in the 2025-26 Estimated Outcome primarily reflects a revised cashflow for the 2025-26 Key Deliverable - Fiscal Performance Initiatives, with expenditure anticipated to be incurred over the Forward Estimates.

The decrease in total expenses for the Financial Management and Accounting Services Output in 2026-27 primarily reflects the completion of the TechnologyOne CI Anywhere Upgrade Project, funded through an appropriation rollover in 2025-26.

The variation in appropriation revenue and associated expenses for the Budget Development and Management, Financial Management and Accounting Services and Government Property and Accommodation Services Outputs from 2027-28 primarily reflects Operational Efficiencies.

The variation in the Shareholder Advice on Government Businesses Output primarily reflects the profile of the 2025-26 Key Deliverable - Energy Policy initiative.

The variation in the Government Procurement Services Output primarily reflects the revised expenditure profile for the Transition to Electric Vehicles initiative together with additional costs associated with the renewal of whole-of-government contracts in 2026-27. The decrease in appropriation revenue in 2029-30 reflects the profile of the Transition to Electric Vehicles initiative.

Output Group 2: Economic and Fiscal Policy Advice

The variation in appropriation revenue and associated expenses reflects Operational Efficiencies.

Output Group 3: Revenue, Superannuation and Regulatory Management Services

The increase in total expenses for the Economic Regulation Output in 2026-27 primarily reflects the allocation of additional resources for the independent review of water and sewerage regulatory framework, funded through regulatory fees.

The variation in appropriation revenue and associated expenses from 2027-28 reflects Operational Efficiencies.

Output Group 4: Community Assistance

The decrease in the Public Trustee Community Service Obligation Output in 2026-27 reflects the profile of funding to support the implementation of recommendations from the 2021 Independent Review of the operations of the Public Trustee.

DETAILED BUDGET STATEMENTS

The following Tables present detailed Budget statements for the Department of Treasury and Finance. Each Statement is followed by an explanation of major variations where applicable.

Table 13.4: Statement of Comprehensive Income

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income						
Appropriation revenue - operating	63 238	62 392	63 788	61 693	61 621	62 383
Appropriation revenue - rollover	2 020	2 020	....	....	....	....
Grants	5 916	592	5 783	4 820	605	....
Fees and fines	13 835	14 208	15 093	14 120	14 074	14 147
Other revenue	1 034	1 387	1 366	1 379	1 436	1 485
Total revenue	86 043	80 599	86 030	82 012	77 736	78 015
Total income	86 043	80 599	86 030	82 012	77 736	78 015
Expenses						
Employee benefits	49 552	49 249	48 369	48 025	48 305	49 539
Depreciation and amortisation	753	778	695	700	1 749	1 695
Supplies and consumables	9 555	9 167	9 525	8 596	8 632	8 289
Grants and subsidies	15 259	15 259	14 560	14 956	15 094	15 235
Other expenses	6 488	6 485	6 933	6 595	5 918	5 902
Total expenses	81 607	80 938	80 082	78 872	79 698	80 660
Net result	4 436	(339)	5 948	3 140	(1 962)	(2 645)
Comprehensive result	4 436	(339)	5 948	3 140	(1 962)	(2 645)

Explanation of Major Variations

The decrease in the 2025-26 Estimated Outcome for Appropriation revenue - operating and Supplies and consumables primarily reflects the revised cashflow for the 2025-26 Key Deliverable - Fiscal Performance Initiatives and the Transition to Electric Vehicles initiative, with funding reprofiled over the Forward Estimates.

The variation in Grants reflects the re-allocation of Digital Transformation Priority Expenditure Program funding over the Budget and Forward Estimates for the 2026-27 Key Deliverables - Gaming and Liquor Information System Replacement, Leasing Management System, and Public Account Reporting and Management Information System.

The increase in Other revenue in the 2025-26 Estimated Outcome and 2026-27 primarily reflects higher reimbursement from the Tasmanian Risk Management Fund, primarily due to staffing and administrative costs incurred in administering the Fund.

The increase in Depreciation and amortisation in 2028-29 primarily reflects additional amortisation costs following the completion of the 2026-27 Key Deliverables - Gaming and Liquor Information System Replacement and Public Account Reporting and Management Information System.

The variation in Employee benefits from the 2025-26 Estimated Outcome primarily reflects a revised cashflow for the 2025-26 Key Deliverable - Fiscal Performance Initiatives and Operational Efficiencies.

The decrease in Supplies and consumables in 2027-28 primarily reflects the revised expenditure profile for the Transition to Electric Vehicles initiative, together with additional costs associated with the renewal of whole-of-government contracts and increased regulatory activities in 2026-27. The decrease in 2029-30 primarily reflects completion of the Transition to Electric Vehicles initiative.

The decrease in Other expenses from 2026-27 reflects Operational Efficiencies.

Table 13.5: Statement of Comprehensive Income - Administered

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Forward Estimate	2028-29 Forward Estimate	2029-30 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered revenue and other income						
Fees and fines	1 779	2 033	2 056	2 083	2 109	2 135
Total administered revenue	1 779	2 033	2 056	2 083	2 109	2 135
Total administered income	1 779	2 033	2 056	2 083	2 109	2 135
Administered expenses						
Transfers to the Public Account	1 779	2 033	2 056	2 083	2 109	2 135
Total administered expenses	1 779	2 033	2 056	2 083	2 109	2 135
Administered net result	....	....	....	....	....	....
Administered comprehensive result	....	....	....	....	....	....

Explanation of Major Variations

The increase in Fees and fines primarily reflects additional fee income in relation to applications for licences and liquor permits.

Table 13.6: Statement of Financial Position as at 30 June

	2026 Budget	2026 Estimated Outcome	2027 Budget	2028 Forward Estimate	2029 Forward Estimate	2030 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	16 044	16 618	15 903	15 525	14 913	14 181
Receivables	380	212	214	216	218	220
Other financial assets	1 174	1 821	1 832	1 843	1 854	1 865
	17 598	18 651	17 949	17 584	16 985	16 266
Non-financial assets						
Property, plant and equipment	725	781	768	758	750	744
Heritage and cultural assets	410	433	433	433	433	433
Intangibles	11 567	6 029	11 252	15 504	14 490	12 923
Other assets	692	1 043	1 057	1 071	1 086	1 101
	13 394	8 286	13 510	17 766	16 759	15 201
Total assets	30 992	26 937	31 459	35 350	33 744	31 467
Liabilities						
Payables	1 951	2 608	2 452	2 570	2 624	2 678
Employee benefits	11 471	11 958	10 688	11 321	11 623	11 937
Other liabilities	58	72	72	72	72	72
Total liabilities	13 480	14 638	13 212	13 963	14 319	14 687
Net assets (liabilities)	17 512	12 299	18 247	21 387	19 425	16 780
Equity						
Reserves	265	289	289	289	289	289
Accumulated funds	17 247	12 010	17 958	21 098	19 136	16 491
Total equity	17 512	12 299	18 247	21 387	19 425	16 780

Explanation of Major Variations

The variation in Receivables, Other financial assets, Heritage and cultural assets, Other assets, Payables, Employee benefits and Other liabilities in the 2026 Estimated Outcome primarily reflects revised estimates as at 30 June 2025.

The decrease in Intangibles in the 2026 Estimated Outcome, and the variation over the 2027 Budget and Forward Estimates, primarily reflects the profile of the 2026-27 Key Deliverables - Public Account Reporting and Management Information System, Leasing Management System, and Gaming and Liquor Information System Replacement.

The decrease in Employee benefits in 2027 reflects the 27th pay and the reduction in the associated liability accrued over prior years.

Table 13.7: Statement of Cash Flows

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Appropriation receipts - operating	63 238	62 392	63 788	61 693	61 621	62 383
Appropriation receipts - rollover	2 020	2 020	....	....	....	....
Grants	5 916	592	5 783	4 820	605	....
Fees and fines	13 822	14 195	15 080	14 107	14 061	14 134
GST receipts	1 599	1 599	1 599	1 599	1 599	1 599
Other cash receipts	1 034	1 387	1 366	1 379	1 436	1 485
Total cash inflows	87 629	82 185	87 616	83 598	79 322	79 601
Cash outflows						
Employee benefits	(42 615)	(42 355)	(43 167)	(41 232)	(41 744)	(42 832)
Superannuation	(6 484)	(6 441)	(6 470)	(6 163)	(6 255)	(6 389)
GST payments	(1 599)	(1 599)	(1 599)	(1 599)	(1 599)	(1 599)
Grants and subsidies	(15 662)	(15 662)	(14 735)	(14 857)	(15 059)	(15 200)
Supplies and consumables	(9 550)	(9 162)	(9 525)	(8 591)	(8 635)	(8 292)
Other cash payments	(6 488)	(6 485)	(6 933)	(6 595)	(5 918)	(5 902)
Total cash outflows	(82 398)	(81 704)	(82 429)	(79 037)	(79 210)	(80 214)
Net cash from (used by) operating activities	5 231	481	5 187	4 561	112	(613)
Cash flows from investing activities						
Payments for acquisition of non-financial assets	(6 035)	(711)	(5 902)	(4 939)	(724)	(119)
Net cash from (used by) investing activities	(6 035)	(711)	(5 902)	(4 939)	(724)	(119)
Net increase (decrease) in cash and cash equivalents held	(804)	(230)	(715)	(378)	(612)	(732)
Cash and deposits at the beginning of the reporting period	16 848	16 848	16 618	15 903	15 525	14 913
Cash and deposits at the end of the reporting period	16 044	16 618	15 903	15 525	14 913	14 181

Explanation of Major Variations

The variation in Payments for acquisition of non-financial assets primarily reflects the timing of recognition for the 2026-27 Key Deliverables - Public Account Reporting and Management Information System, Leasing Management System and Gaming and Liquor Information System Replacement.

Table 13.8: Statement of Cash Flows - Administered

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Fees and fines	1 779	2 033	2 056	2 083	2 109	2 135
Total cash inflows	1 779	2 033	2 056	2 083	2 109	2 135
Cash outflows						
Transfers to the Public Account	(1 779)	(2 033)	(2 056)	(2 083)	(2 109)	(2 135)
Total cash outflows	(1 779)	(2 033)	(2 056)	(2 083)	(2 109)	(2 135)
Net increase (decrease) in cash and cash equivalents held	....	....	....	....	....	....
Cash and deposits at the beginning of the reporting period	....	....	....	....	....	....
Cash and deposits at the end of the reporting period	....	....	....	....	....	....

PART 2:

STATUTORY AUTHORITIES

14 INLAND FISHERIES SERVICE

AUTHORITY OUTLINE

Under the *Inland Fisheries Act 1995*, the Director of Inland Fisheries, through the Inland Fisheries Service, is responsible for the management of fisheries in all inland waters, including lakes, rivers, farm dams, registered private fisheries, ponds and aquaria.

The IFS has primary responsibility to:

- manage, control, protect, develop, improve, maintain and regulate salmon fisheries, fisheries in inland waters and freshwater fish;
- stock inland waters with fish;
- create, improve and maintain access to inland waters;
- provide facilities in respect of access to inland waters;
- carry out research and investigation into matters relating to salmon fisheries and fisheries in inland waters; and
- collect, publish and disseminate information relating to freshwater fish and inland waters.

The responsible Minister is The Hon Gavin Pearce MP, Minister for Primary Industries and Water, and the supporting agency is the Department of Natural Resources and Environment Tasmania.

This chapter provides the IFS's financial information for 2026-27 and over the Forward Estimates (2027-28 to 2029-30). Further information on the IFS can be found on its website (www.ifs.tas.gov.au).

KEY DELIVERABLES

Table 14.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables being undertaken by the Authority.

Table 14.1: Key Deliverables Statement

	2026-27	2027-28	2028-29	2029-30
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Additional IFS Support	....	160	160	160
IFS Capital Equipment	180	....	....	....

Additional IFS Support

This deliverable will provide additional support to enhance the capacity of the IFS to manage the inland fishery and engage with stakeholders.

IFS Capital Equipment

This deliverable will provide for the local design and construction of a specialised electro-fishing vessel to enable the IFS to undertake critical fisheries management activities, including fisheries performance assessments and responses to pest fish sightings.

DETAILED BUDGET STATEMENTS

The following Tables present detailed Budget statements for the Authority. Each Statement is followed by an explanation of major variations where applicable.

Table 14.2: Statement of Comprehensive Income

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income						
Grants	1 882	1 882	2 143	1 788	1 836	1 886
Sales of goods and services	836	836	815	787	811	835
Fees and fines	1 558	1 558	1 704	1 762	1 648	1 814
Interest	110	110	100	100	100	100
Other revenue	48	48	48	50	51	53
Total revenue	4 434	4 434	4 810	4 487	4 446	4 688
Net gain/(loss) on non-financial assets	44	44	16	....	15	15
Total income	4 478	4 478	4 826	4 487	4 461	4 703
Expenses						
Employee benefits	2 784	2 779	2 841	3 081	3 169	3 259
Depreciation and amortisation	226	226	226	226	226	226
Supplies and consumables	1 366	1 372	1 439	1 459	1 494	1 536
Grants and subsidies	73	73	70	24	25	25
Other expenses	101	100	141	143	145	148
Total expenses	4 550	4 550	4 717	4 933	5 059	5 194
Net result	(72)	(72)	109	(446)	(598)	(491)
Comprehensive result	(72)	(72)	109	(446)	(598)	(491)

Explanation of Major Variations

The variation in Grants from 2026-27 primarily reflects 2026-27 Key Deliverables and the completion of fixed-term funding provided for prior-year Budget initiatives, including IFS Operational Support, Junior Fee Waiver, Tagged Trout Program and Anglers Alliance Tasmania.

The variation in Fees and fines primarily reflects timing of licence renewals.

The Net gain/(loss) on non-financial assets reflects proceeds from the scheduled disposal of vehicles.

The increase in Employee benefits from 2027-28 reflects additional employee costs associated with the 2026-27 Key Deliverable - Additional IFS Support.

The increase in Supplies and consumables from 2026-27 reflects planned fisheries research and operational expenditure to monitor fisheries performance.

The decrease in Grants and subsidies in 2027-28 reflects the completion of the Anglers Alliance Tasmania initiative.

The increase in Other expenses in 2026-27 reflects research and development activity to improve fisheries performance and the angler experience.

Table 14.3: Statement of Financial Position as at 30 June

	2026	2026	2027	2028	2029	2030
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	3 544	3 790	2 284	2 129	1 742	1 512
Investments	170	170	1 650	1 650	1 650	1 650
Receivables	120	116	85	70	100	130
	3 834	4 076	4 019	3 849	3 492	3 292
Non-financial assets						
Property, plant and equipment	5 652	5 703	5 938	5 745	5 587	5 379
Infrastructure	974	1 124	1 024	919	814	709
Investment property	4 733	4 775	4 775	4 775	4 775	4 775
	11 359	11 602	11 737	11 439	11 176	10 863
Total assets	15 193	15 678	15 756	15 288	14 668	14 155
Liabilities						
Payables	181	157	116	84	52	20
Employee benefits	733	759	769	779	789	799
Total liabilities	914	916	885	863	841	819
Net assets (liabilities)	14 279	14 762	14 871	14 425	13 827	13 336
Equity						
Reserves	5 898	5 898	5 898	5 898	5 898	5 898
Accumulated funds	5 181	5 664	5 773	5 327	4 729	4 238
Other Equity	3 200	3 200	3 200	3 200	3 200	3 200
Total equity	14 279	14 762	14 871	14 425	13 827	13 336

Explanation of Major Variations

The variation in Cash and deposits and Investments reflects movements between these asset classes arising from the timing of investments and maturity dates.

The increase in Property, plant and equipment in 2027 reflects the purchase and capitalisation of assets associated with the 2026-27 Key Deliverable - IFS Capital Equipment.

Table 14.4: Statement of Cash Flows

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Forward Estimate	2028-29 Forward Estimate	2029-30 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Grants	1 882	1 882	2 143	1 788	1 836	1 886
Sales of goods and services	836	836	815	787	811	835
Fees and fines	1 558	1 558	1 704	1 762	1 648	1 814
GST receipts	146	146	155	152	125	125
Interest received	110	110	100	100	100	100
Other cash receipts	48	48	48	50	51	53
Total cash inflows	4 580	4 580	4 965	4 639	4 571	4 813
Cash outflows						
Employee benefits	(2 421)	(2 407)	(2 473)	(2 683)	(2 759)	(2 838)
Superannuation	(363)	(372)	(368)	(398)	(410)	(421)
GST payments	(82)	(82)	(85)	(87)	(105)	(105)
Grants and subsidies	(73)	(73)	(70)	(24)	(25)	(25)
Supplies and consumables	(1 366)	(1 372)	(1 439)	(1 459)	(1 494)	(1 536)
Other cash payments	(101)	(100)	(141)	(143)	(145)	(148)
Total cash outflows	(4 406)	(4 406)	(4 576)	(4 794)	(4 938)	(5 073)
Net cash from (used by) operating activities	174	174	389	(155)	(367)	(260)
Cash flows from investing activities						
Payments for acquisition of non-financial assets	(100)	(130)	(545)	....	(50)	....
Proceeds from the disposal of non-financial assets	100	100	130	....	30	30
Net receipts/(payments) for investments	48	(170)	(1 480)	....	....	....
Net cash from (used by) investing activities	48	(200)	(1 895)	....	(20)	30
Net increase (decrease) in cash and cash equivalents held	222	(26)	(1 506)	(155)	(387)	(230)
Cash and deposits at the beginning of the reporting period	3 322	3 816	3 790	2 284	2 129	1 742
Cash and deposits at the end of the reporting period	3 544	3 790	2 284	2 129	1 742	1 512

Explanation of Major Variations

The variation in Payments for acquisition of non-financial assets reflects capital expenditure associated with the 2026-27 Key Deliverable - IFS Capital Equipment, together with the replacement of a motor vehicle.

The variation in Proceeds from disposal of non-financial assets reflects the timing and profile of motor vehicle disposals.

The variation in Net receipts/(payments) for investments reflects movements of funds between cash and investment holdings.

15 MARINE AND SAFETY TASMANIA

AUTHORITY OUTLINE

Marine and Safety Tasmania aims to be widely recognised as a proactive, approachable and knowledgeable organisation, delivering the functions set out in the *Marine and Safety Authority Act 1997*.

These functions are to:

- ensure the safe operation of recreational and commercial vessels;
- provide and manage marine facilities;
- manage environmental issues relating to vessels; and
- perform the functions delegated to the Authority by the Australian Maritime Safety Authority.

The responsible Minister is The Hon Kerry Vincent MLC, Minister for Infrastructure and Transport. The supporting agency is the Department of State Growth.

This chapter provides MAST's financial information for 2026-27 and over the Forward Estimates (2027-28 to 2029-30). Further information about MAST can be found on its website (www.mast.tas.gov.au).

KEY DELIVERABLES

The ongoing key deliverables being undertaken by the Authority include:

- upgrades to the Bridport foreshore infrastructure to support the growing number of recreational fishers and boaters. These upgrades include construction of the new Bridport Pier and a lower landing to enable safe boating;
- completion of construction of a new Gordon Jetty in 2027-28, to replace the jetty damaged by fire in 2023. The new jetty will service the community for more than 50 years by providing access for fishing, the adjacent boat ramp, and loading and unloading for larger vessels with a shallower draft;
- delivery of the Marine Infrastructure Maintenance program to ensure the 340 navigation aids managed by MAST meet international standards and that the 67 facilities managed by MAST remain safe for ongoing use by the boating public; and
- delivery of community projects under the Recreational Boating Facilities and Safety Plan, funded from revenue received for boat registration and licence fees.

DETAILED BUDGET STATEMENTS

The following Tables present detailed Budget statements for the Authority. Each Statement is followed by an explanation of major variations where applicable.

Table 15.1: Statement of Comprehensive Income

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Forward Estimate	2028-29 Forward Estimate	2029-30 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income						
Grants	1 449	1 449	1 474	1 375	1 398	1 416
Sales of goods and services	3 919	3 957	6 681	5 681	4 230	7 062
Interest	361	374	228	240	252	260
Total revenue	5 729	5 780	8 383	7 296	5 880	8 738
Total income	5 729	5 780	8 383	7 296	5 880	8 738
Expenses						
Employee benefits	2 232	2 383	2 291	2 266	2 322	2 389
Depreciation and amortisation	2 260	1 730	2 288	2 328	2 433	2 366
Supplies and consumables	3 905	6 188	4 185	4 234	4 160	4 331
Total expenses	8 397	10 301	8 764	8 828	8 915	9 086
Net result	(2 668)	(4 521)	(381)	(1 532)	(3 035)	(348)
Other comprehensive income						
Changes in physical asset revaluation reserve	....	....	1 250	3 500	....	1 300
Total other comprehensive income	....	....	1 250	3 500	....	1 300
Comprehensive result	(2 668)	(4 521)	869	1 968	(3 035)	952

Explanation of Major Variations

The variation in Grants from 2027-28 reflects the application of Operational Efficiencies within the entity.

The variation in Sales of goods and services reflects the timing of the triennial recreational boating licence renewals.

The decrease in Depreciation and amortisation in the 2025-26 Estimated Outcome reflects a revised delivery profile for capital projects.

The variation in Supplies and consumables reflects revised timing of expenditure for the delivery of projects under the Recreational Boating Facilities and Safety Plan and the Bridport Pier.

The variation in Changes in physical asset revaluation reserve reflects the revaluation of marine infrastructure, including boat ramps, jetties and navigation aids.

Table 15.2: Statement of Financial Position as at 30 June

	2026	2026	2027	2028	2029	2030
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	6 624	9 877	7 870	8 554	7 838	9 621
Receivables	215	139	142	162	145	236
	6 839	10 016	8 012	8 716	7 983	9 857
Non-financial assets						
Property, plant and equipment	189	136	116	95	74	55
Right-of-use assets	97	97	323	228	512	334
Infrastructure	40 793	37 342	40 420	41 910	39 819	39 061
Intangibles	546	747	612	477	342	207
Other assets	147	90	90	90	90	100
	41 772	38 412	41 561	42 800	40 837	39 757
Total assets	48 611	48 428	49 573	51 516	48 820	49 614
Liabilities						
Payables	965	650	663	719	737	743
Lease liabilities	105	105	349	240	540	369
Employee benefits	619	581	600	628	649	656
Other liabilities	44	....	....	....	....	....
Total liabilities	1 733	1 336	1 612	1 587	1 926	1 768
Net assets (liabilities)	46 878	47 092	47 961	49 929	46 894	47 846
Equity						
Contributed capital	....	9 939	9 939	9 939	9 939	9 939
Reserves	30 316	29 818	31 068	34 568	34 568	35 868
Accumulated funds	16 562	7 335	6 954	5 422	2 387	2 039
Total equity	46 878	47 092	47 961	49 929	46 894	47 846

Explanation of Major Variations

The increase in Cash and deposits in the 2026 Estimated Outcome reflects revised estimates based on actuals as at 30 June 2025. The variation from the 2026 Estimated Outcome reflects the timing of triennial renewal income and expenditure associated with construction of the new Bridport Pier, delivery of the Marine Infrastructure and Safety Plan and reconstruction of the Gordon Jetty.

The variation in Right-of-use assets and Lease liabilities reflects the expiry and expected renewal of accommodation and information technology leases.

The variation in Infrastructure assets reflects the delivery profile of the Bridport Pier and the Gordon Jetty, together with the revaluation of other marine infrastructure assets.

The increase in Intangibles in the 2026 Estimated Outcome reflects the recognition of expenditure for various digital systems and upgrades.

The increase in Contributed capital and corresponding decrease in Accumulated funds in the 2026 Estimated Outcome reflects a reclassification to align with financial statement presentation.

Table 15.3: Statement of Cash Flows

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Grants	1 449	1 449	1 474	1 375	1 398	1 416
Sales of goods and services	3 919	3 956	6 681	5 681	4 230	7 062
GST receipts	351	365	365	374	370	340
Interest received	361	374	228	240	252	260
Total cash inflows	6 080	6 144	8 748	7 670	6 250	9 078
Cash outflows						
Employee benefits	(2 003)	(2 138)	(2 056)	(2 038)	(2 087)	(2 147)
Superannuation	(230)	(245)	(236)	(228)	(235)	(242)
GST payments	(373)	(388)	(388)	(397)	(394)	(475)
Supplies and consumables	(4 067)	(6 038)	(4 114)	(4 160)	(4 064)	(4 277)
Total cash outflows	(6 673)	(8 809)	(6 794)	(6 823)	(6 780)	(7 141)
Net cash from (used by) operating activities	(593)	(2 665)	1 954	847	(530)	1 937
Cash flows from investing activities						
Payments for acquisition of non-financial assets	(4 670)	(1 938)	(3 800)	....	....	....
Net cash from (used by) investing activities	(4 670)	(1 938)	(3 800)	....	....	....
Cash flows from financing activities						
Net borrowings	(151)	(150)	(161)	(163)	(186)	(154)
Net cash from (used by) financing activities	(151)	(150)	(161)	(163)	(186)	(154)
Net increase (decrease) in cash and cash equivalents held	(5 414)	(4 753)	(2 007)	684	(716)	1 783
Cash and deposits at the beginning of the reporting period	12 038	14 630	9 877	7 870	8 554	7 838
Cash and deposits at the end of the reporting period	6 624	9 877	7 870	8 554	7 838	9 621

Explanation of Major Variations

The variation in Payments for the acquisition of non-financial assets primarily reflects cash outflows associated with the construction of the Bridport Pier and Gordon Jetty.

16 ROYAL TASMANIAN BOTANICAL GARDENS

AUTHORITY OUTLINE

The Royal Tasmanian Botanical Gardens is governed by the *Royal Tasmanian Botanical Gardens Act 2002* and is supported by the Department of Natural Resources and Environment Tasmania. The RTBG Board is appointed by, and reports to, The Hon Nick Duigan MLC, Minister for Parks. The Board is responsible for managing, conserving and enhancing the Gardens in accordance with the Act.

Established in 1818, the RTBG is Australia's second-oldest botanical gardens and is home to a significant collection of mature conifers, many of which date back to the establishment of the Gardens.

The vision of the RTBG is to create a thriving Tasmanian botanical, social and cultural destination. The purpose of the RTBG is to enrich Tasmania by curating, securing and displaying a diverse living collection.

This chapter provides the RTBG's financial information for 2026-27 and over the Forward Estimates (2027-28 to 2029-30). Further information about the RTBG can be found on its website (gardens.tas.gov.au).

KEY DELIVERABLES

The ongoing key deliverables for the Royal Tasmanian Botanical Gardens include:

- improving infrastructure to enhance accessibility and provide contemporary facilities for visitors;
- developing and implementing sustainable business strategies to increase self-generated revenue from commercial activities; and
- continuing operation of the Tasmanian Seed Conservation Centre and its associated conservation and research projects.

DETAILED BUDGET STATEMENTS

The following Tables present detailed Budget statements for the Authority. Each Statement is followed by a summary of major variations where applicable.

Table 16.1: Statement of Comprehensive Income

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income						
Grants	4 126	4 341	3 683	3 754	3 849	3 931
Sales of goods and services	1 106	1 106	1 095	1 123	1 152	1 183
Interest	151	151	102	97	104	117
Contributions received	114	114	73	75	79	81
Other revenue	125	125	85	85	85	85
Total revenue	5 622	5 837	5 038	5 134	5 269	5 397
Total income	5 622	5 837	5 038	5 134	5 269	5 397
Expenses						
Employee benefits	3 280	3 280	3 332	3 308	3 398	3 491
Depreciation and amortisation	744	744	872	872	872	872
Supplies and consumables	2 469	2 584	2 656	1 703	1 739	1 776
Other expenses	169	169	134	141	152	160
Total expenses	6 662	6 777	6 994	6 024	6 161	6 299
Net result	(1 040)	(940)	(1 956)	(890)	(892)	(902)
Comprehensive result	(1 040)	(940)	(1 956)	(890)	(892)	(902)

Explanation of Major Variations

The increase in Grants in the 2025-26 Estimated Outcome reflects an additional estimated grant requirement to remediate critical safety issues. The decrease from 2026-27 reflects one-off funding provided in 2025-26 for prior Budget Initiatives - Eardley-Wilmot Wall Critical Repairs and Conservatory Critical Repairs.

The decrease in Interest in 2026-27 reflects the utilisation of cash balances to fund expenditure on the Visitor Experience Project and bequests projects.

The decrease in Contributions received in 2026-27 reflects the cessation of the volunteer labour agreement with Community Corrections, Department of Justice.

The decrease in Other revenue in 2026-27 reflects forecast donations.

The decrease in Supplies and consumables in 2027-28 reflects the completion of the Eardley-Wilmot Wall Critical Repairs, Conservatory Critical Repairs and the Visitor Experience Project.

Table 16.2: Statement of Financial Position as at 30 June

	2026 Budget	2026 Estimated Outcome	2027 Budget	2028 Forward Estimate	2029 Forward Estimate	2030 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	315	405	66	57	73	85
Other financial assets	989	1 799	1 054	1 045	1 009	967
	1 304	2 204	1 120	1 102	1 082	1 052
Non-financial assets						
Inventories	100	80	80	80	80	80
Property, plant and equipment	24 307	21 508	21 068	20 628	20 188	19 645
Right-of-use assets	153	147	147	147	147	147
Infrastructure	5 324	8 091	7 764	7 437	7 110	6 886
Other assets	46	54	54	54	54	54
	29 930	29 880	29 113	28 346	27 579	26 812
Total assets	31 234	32 084	30 233	29 448	28 661	27 864
Liabilities						
Payables	167	232	232	232	232	232
Lease liabilities	159	155	155	155	155	155
Employee benefits	686	617	722	827	932	1 037
Other liabilities	31	99	99	99	99	99
Total liabilities	1 043	1 103	1 208	1 313	1 418	1 523
Net assets (liabilities)	30 191	30 981	29 025	28 135	27 243	26 341
Equity						
Reserves	26 384	26 752	26 752	26 752	26 752	26 752
Accumulated funds	3 807	4 229	2 273	1 383	491	(411)
Total equity	30 191	30 981	29 025	28 135	27 243	26 341

Explanation of Major Variations

The decrease in Cash and deposits in 2027 reflects the reclassification of non-operational funds held on term deposit to Other financial assets.

The increase in Other financial assets in the 2026 Estimated Outcome reflects a revised cash flow profile for the Visitor Experience Project. The decrease in 2027 reflects the completion of the Visitor Experience Project.

The variation in Property plant and equipment, and Infrastructure over the Forward Estimates reflects the expected completion of the Visitor Experience Project in 2026-27 and the apportionment of project expenditure between these asset classes.

Table 16.3: Statement of Cash Flows

	2025-26 Budget	2025-26 Estimated Outcome	2026-27 Budget	2027-28 Forward Estimate	2028-29 Forward Estimate	2029-30 Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Grants	4 126	4 341	3 683	3 754	3 849	3 931
Sales of goods and services	1 106	1 106	1 095	1 123	1 152	1 183
GST receipts	391	391	181	168	174	174
Interest received	151	151	102	97	104	117
Other cash receipts	125	125	85	85	85	85
Total cash inflows	5 899	6 114	5 146	5 227	5 364	5 490
Cash outflows						
Employee benefits	(2 841)	(2 841)	(2 895)	(2 874)	(2 952)	(3 033)
Superannuation	(439)	(439)	(437)	(434)	(446)	(458)
GST payments	(391)	(391)	(181)	(168)	(174)	(174)
Supplies and consumables	(2 469)	(2 584)	(2 656)	(1 703)	(1 739)	(1 776)
Other cash payments	(55)	(55)	(61)	(66)	(73)	(79)
Total cash outflows	(6 195)	(6 310)	(6 230)	(5 245)	(5 384)	(5 520)
Net cash from (used by) operating activities	(296)	(196)	(1 084)	(18)	(20)	(30)
Cash flows from investing activities						
Payments for acquisition of non-financial assets	(2 298)	(2 398)	....	....	....	....
Net receipts/(payments) for investments	2 481	2 481	745	9	36	42
Net cash from (used by) investing activities	183	83	745	9	36	42
Net increase (decrease) in cash and cash equivalents held	(113)	(113)	(339)	(9)	16	12
Cash and deposits at the beginning of the reporting period	428	518	405	66	57	73
Cash and deposits at the end of the reporting period	315	405	66	57	73	85

Explanation of Major Variations

The variation in Payments for acquisition of non-financial assets reflects the timing of capital expenditure associated with the Visitor Experience Project, which is expected to be completed in 2026-27.

The variation in Net receipts/(payments) for investments reflects movements of funds between cash and term deposits holding funds for the Visitor Experience Project and donations and bequests funds.

17 STATE FIRE COMMISSION

AUTHORITY OUTLINE

The primary purpose of the State Fire Commission is to minimise the social, economic and environmental impact of fire and other emergencies on the Tasmanian community. This is achieved through implementing strategies for the Tasmania Fire Service and the State Emergency Service that develop resilience to prevent and prepare for emergencies.

The State Fire Commission reports to the Minister for Police, Fire and Emergency Management, The Hon Felix Ellis MP. The Commission is supported by the Department of Police, Fire and Emergency Management and delivers its services through its operational arm, the Tasmania Fire Service.

The Commission is responsible for:

- responding to and managing fire incidents, including those involving hazardous materials;
- providing road crash rescue services in Hobart, Launceston, Burnie, Devonport, Triabunna and surrounding areas;
- providing specialist rescue capabilities, including Urban Search and Rescue, to manage the rescue of people from collapsed buildings, structures and the built environment;
- delivering a range of community fire safety programs that guard against structural fire and bushfire risks;
- undertaking fire investigations; and
- coordinating Fuel Reduction Program activities on behalf of the Government.

The State Emergency Service reports to the Fire and Emergency Services Commissioner of the Tasmania Fire Service. This arrangement builds on existing relationships between volunteer organisations across the broader emergency services spectrum and reflects the close alignment in the delivery of services. Whilst the *Fire Service Act 1979* currently restricts the remit of the State Fire Commission to Tasmania Fire Service, the review of the Act proposes formalising the governance of the Tasmania Fire Service and State Emergency Service as a single entity, while retaining independent operational identities.

This chapter provides the State Fire Commission's financial information for 2026-27 and over the Forward Estimates (2027-28 to 2029-30). Further information about the Commission is provided on its website (www.fire.tas.gov.au).

KEY DELIVERABLES

Table 17.1 provides a summary of the Budget and Forward Estimates allocations for key deliverables being undertaken by the Commission. These Key Deliverables are funded from State Fire Commission revenue.

Table 17.1: Key Deliverables Statement

	2026-27	2027-28	2028-29	2029-30
	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000
Fleet Replacement Program	9 040	5 380	3 495	2 525
Respect 360 Program	500	....	....	....

Fleet Replacement Program

This deliverable supports operational readiness, firefighter safety, compliance and long-term fleet sustainability. In 2026-27, the program delivers eight Urban Pumpers and one Heavy Pumper, with additional Urban and Heavy Pumpers and a scheduled Medium Tanker Replacement Program to be delivered over the Forward Estimates.

Respect 360 Program

This deliverable progresses the implementation and embedding of the Respect 360 program across the TFS and SES to address recommendations arising from the TFS-SES Culture Review. In 2026-27, funding is allocated to support dedicated staffing and delivery of agreed actions under the Respect 360 Roadmap. This investment is focused on embedding cultural, safety and inclusion improvements into business-as-usual arrangements to support long-term workforce sustainability.

Ongoing Key Deliverables

The ongoing Key Deliverables for the State Fire Commission include:

- continuation of the State Emergency Service fleet upgrade program, including the procurement of heavy rescue, medium response, light rapid response and tactical vehicles;
- continued support for regional firefighters through an additional permanent firefighter day crew in the North West of the State, bolstering community protection for the region;
- implementation of the Firefighting Appliance Replacement Program to ensure all firefighting appliances remain viable for operation in a safe and effective manner;
- implementation of the Fire Station Build Program to deliver capital upgrades to Commission facilities, including the refurbishment and replacement of fire stations;
- continuation of the Fuel Reduction Program and bushfire risk reduction activities across the State;
- delivery of regional emergency management planning and development, supporting municipal authorities with emergency management planning and education assistance;
- ongoing delivery of SES Community Protection Planning for Flood and Storm Hazard initiatives;
- continued development, sustainment and growth of Remote Area Teams through suitable volunteer firefighters around the State; and
- continued implementation of the cultural review recommendations for TFS and SES.

DETAILED BUDGET STATEMENTS

The following Tables present detailed Budget statements for the Authority. Each Statement is followed by an explanation of major variations where applicable.

Table 17.2: Statement of Comprehensive Income

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue and other income						
Grants	15 748	16 498	13 623	13 682	12 742	12 054
Taxation	123 275	123 275	130 174	137 015	144 198	151 741
Sales of goods and services	7 443	7 443	8 595	8 853	9 119	9 392
Fees and fines	196	196	290	298	307	316
Interest	1 600	1 600	500	56	117	365
Other revenue	3 955	3 955	4 724	4 827	4 932	5 040
Total revenue	152 217	152 967	157 906	164 731	171 415	178 908
Net gain/(loss) on non-financial assets	450	450	800	800	800	800
Total income	152 667	153 417	158 706	165 531	172 215	179 708
Expenses						
Employee benefits	78 712	78 712	85 099	84 626	85 205	87 335
Depreciation and amortisation	7 861	7 861	8 096	8 096	8 096	8 096
Supplies and consumables	46 723	46 722	43 751	44 305	44 014	43 052
Other expenses	24 845	24 845	26 452	27 127	30 719	30 469
Total expenses	158 141	158 140	163 398	164 154	168 034	168 952
Net result	(5 474)	(4 723)	(4 692)	1 377	4 181	10 756
Comprehensive result	(5 474)	(4 723)	(4 692)	1 377	4 181	10 756

Explanation of Major Variations

The increase in Grants in the 2025-26 Estimated Outcome primarily reflects funding from the Department of Police, Fire and Emergency Management for the implementation of the SES Vehicles Capital Project. The decrease in 2026-27 reflects the completion of time-limited funding associated with the Volunteer Infrastructure Investment Fund.

The increase in Taxation from 2026-27 reflects revised estimates for the Fire Service Contribution, Insurance Fire Levy and Motor Vehicle Levy, collected in accordance with the Fire Service Act.

The increase in Sales of goods and services from 2026-27 primarily reflects revised estimates of revenue raised from fire prevention charges.

The variation in Interest reflects a revised estimate of interest earned based on Cash and deposits balances.

The increase in Other revenue from 2026-27 reflects revised estimates for workers' compensation recoveries.

The increase in Employee benefits in 2026-27 primarily reflects additional expenses associated with the 27th pay.

The increase in Depreciation and amortisation and decrease in Supplies and consumables from 2026-27 primarily reflects revised estimates associated with the Firefighting Appliance Replacement Program and Fire Station Build Program. The decrease in Supplies and consumables also reflects the completion of the Volunteer Infrastructure Investment Fund.

The increase in Other expenses from 2026-27 primarily reflects revised estimates for workers' compensation insurance premiums.

Table 17.3: Statement of Financial Position as at 30 June

	2026	2026	2027	2028	2029	2030
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	26 310	17 369	4 559	1 936	4 080	12 715
Receivables	638	665	665	665	665	665
Superannuation assets	5 447	4 141	4 141	4 141	4 141	4 141
Other financial assets	4 173	5 252	5 601	5 951	4 480	3 034
	36 568	27 427	14 966	12 693	13 366	20 555
Non-financial assets						
Inventories	3 452	3 590	3 590	3 590	3 590	3 590
Property, plant and equipment	169 628	171 795	179 563	183 388	187 071	190 838
Right-of-use assets	334	254	254	254	254	254
Intangibles	....	463	463	463	463	463
Other assets	293	475	475	475	475	475
	173 707	176 577	184 345	188 170	191 853	195 620
Total assets	210 275	204 004	199 311	200 863	205 219	216 175
Liabilities						
Payables	2 076	1 509	1 509	1 684	1 859	2 059
Lease liabilities	282	262	262	262	262	262
Employee benefits	23 760	26 549	26 548	26 548	26 548	26 548
Other liabilities	1 379	1 686	1 686	1 686	1 686	1 686
Total liabilities	27 497	30 006	30 005	30 180	30 355	30 555
Net assets (liabilities)	182 778	173 998	169 306	170 683	174 864	185 620
Equity						
Reserves	89 910	92 774	92 774	92 774	92 774	92 774
Accumulated funds	92 868	81 224	76 532	77 909	82 090	92 846
Total equity	182 778	173 998	169 306	170 683	174 864	185 620

Explanation of Major Variations

The variation in the 2026 Estimated Outcome for Cash and deposits, Receivables, Superannuation assets, Other financial assets, Inventories, Property, plant and equipment, Right-of-use assets, Intangibles, Other assets, Payables, Lease liabilities, Employee benefits, and Other liabilities primarily reflects revised estimates based on 30 June 2025 actuals.

The variation in Cash and deposits from 2027 primarily reflects the timing of capital expenditure for the progressive replacement of ageing fleet assets, including new Urban and Heavy Pumpers and the Medium Tanker Replacement Program. The decrease in Cash and deposits in 2027 also reflects the impact of the 27th pay.

The variation in Property, plant and equipment from 2027-28 primarily reflects the completion of the Volunteer Infrastructure Investment Fund.

Table 17.4: Statement of Cash Flows

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Grants	15 748	16 498	13 623	13 682	12 742	12 054
Taxation	123 275	123 275	130 174	137 015	144 198	151 741
Sales of goods and services	7 443	7 443	8 595	8 853	9 119	9 392
Fees and fines	196	196	290	298	307	316
Interest received	1 600	1 600	500	56	117	365
Other cash receipts	3 955	3 955	4 724	4 827	4 932	5 040
Total cash inflows	152 217	152 967	157 906	164 731	171 415	178 908
Cash outflows						
Employee benefits	(68 475)	(68 475)	(74 989)	(75 106)	(75 447)	(77 333)
Superannuation	(10 237)	(10 237)	(10 110)	(9 520)	(9 758)	(10 002)
Supplies and consumables	(46 723)	(46 722)	(43 751)	(44 305)	(44 014)	(43 052)
Other cash payments	(24 847)	(24 847)	(26 452)	(27 127)	(30 719)	(30 469)
Total cash outflows	(150 282)	(150 281)	(155 302)	(156 058)	(159 938)	(160 856)
Net cash from (used by) operating activities	1 935	2 686	2 604	8 673	11 477	18 052
Cash flows from investing activities						
Payments for acquisition of non-financial assets	(14 317)	(15 067)	(16 214)	(12 096)	(10 133)	(10 217)
Proceeds from the disposal of non-financial assets	800	800	800	800	800	800
Net cash from (used by) investing activities	(13 517)	(14 267)	(15 414)	(11 296)	(9 333)	(9 417)
Net increase (decrease) in cash and cash equivalents held	(11 582)	(11 581)	(12 810)	(2 623)	2 144	8 635
Cash and deposits at the beginning of the reporting period	37 892	28 950	17 369	4 559	1 936	4 080
Cash and deposits at the end of the reporting period	26 310	17 369	4 559	1 936	4 080	12 715

Explanation of Major Variations

The variation in Payments for acquisition of non-financial assets primarily reflects revised estimates associated with the timing of capital investment under the Firefighting Appliance Replacement and Fire Station Build programs.

18 TasTAFE

AUTHORITY OUTLINE

TasTAFE is a not-for-profit government business that operates under the *TasTAFE (Skills and Training Business) Act 2021* and is governed by a Board appointed by the Minister for Skills and Jobs, The Hon Felix Ellis MP.

Through its status as a Registered Training Organisation regulated by the Australian Skills Quality Authority, TasTAFE is Tasmania's primary public provider of Vocational Education and Training. TasTAFE works in partnership with industry and government to deliver subsidised VET that supports Tasmanian learners in areas aligned with priority jobs for the economy and the community.

Funding for TasTAFE is predominantly provided through a Deed of Purchasing Arrangement, which aligns with Tasmanian Government policy and Ministerial expectations.

Training is conducted statewide at TasTAFE facilities in Hobart, Clarence, Launceston, Devonport and Burnie. Training also occurs in Trade Training Centres, regional locations, workplaces across the State and remotely.

This chapter provides financial information for TasTAFE for 2026-27 and over the Forward Estimates (2027-28 to 2029-30). Further information about TasTAFE can be found on its website (www.tastafe.tas.edu.au).

KEY DELIVERABLES

The ongoing key deliverables being undertaken by TasTAFE include:

Automotive Training Centre

This initiative supports planning for the establishment of a fit-for-purpose automotive training centre in Southern Tasmania. The Centre will ensure TasTAFE can deliver quality training in a safe environment and meet the needs of the automotive industry and learners.

Clean Energy Centre of Excellence

As part of a joint initiative between the Tasmanian and Australian Governments, TasTAFE is working with industry, the clean energy sector and the North West community, guided by the Advisory Committee, to establish the Tasmanian Clean Energy Centre of Excellence at the Burnie Campus.

Student Management System Replacement

TasTAFE is replacing the Student Management System, a core component of its information technology infrastructure that supports and enables effective learner and teacher management. The replacement system will enhance service delivery and unlock significant opportunity for TasTAFE to operate efficiently and effectively into the future.

DETAILED BUDGET STATEMENTS

The following Tables present detailed Budget statements for the Authority. Each Statement is followed by an explanation of major variations where applicable.

Table 18.1: Statement of Comprehensive Income

	2025-26 Budget \$'000	2025-26 Estimated Outcome \$'000	2026-27 Budget \$'000	2027-28 Forward Estimate \$'000	2028-29 Forward Estimate \$'000	2029-30 Forward Estimate \$'000
Revenue and other income						
Grants	110 941	107 493	113 835	113 029	104 149	105 939
Sales of goods and services	27 793	26 268	28 445	32 742	33 948	34 816
Interest	964	964	175	....	....	....
Total revenue	139 698	134 725	142 455	145 771	138 097	140 755
Net gain/(loss) on non-financial assets	....	....	(659)	....	....	....
Total income	139 698	134 725	141 796	145 771	138 097	140 755
Expenses						
Employee benefits	107 818	105 785	104 988	106 622	104 046	105 024
Depreciation and amortisation	12 065	12 400	12 866	13 412	13 590	13 737
Supplies and consumables	32 993	31 190	35 422	38 005	37 970	36 050
Total expenses	152 876	149 375	153 276	158 039	155 606	154 811
Net result	(13 178)	(14 650)	(11 480)	(12 268)	(17 509)	(14 056)
Other comprehensive income						
Changes in physical asset revaluation reserve	....	....	2 022	4 355	9 351	6 749
Total other comprehensive income	....	....	2 022	4 355	9 351	6 749
Comprehensive result	(13 178)	(14 650)	(9 458)	(7 913)	(8 158)	(7 307)

Explanation of Major Variations

The variation in Grants reflects the profile of Australian Government funding for the Clean Energy Centre of Excellence in 2026-27 and 2027-28 and the application of Operational Efficiencies to the entity from 2028-29, expected to be achieved through a combination of restructuring of non-teaching functions and the optimisation of commercial offerings.

The decrease in Interest from 2026-27 reflects a reduction in Cash and deposits as capital projects are delivered.

The Net gain/(loss) on non-financial assets in 2026-27 reflects the planned sale of excess land at the Devonport Campus and a childcare centre in Launceston in accordance with the TasTAFE Capital and Infrastructure Plan.

The variation in Changes in physical asset revaluation reserve from 2026-27 reflects the expected recognition of updated property values in line with accounting standards.

Table 18.2: Statement of Financial Position as at 30 June

	2026	2026	2027	2028	2029	2030
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets						
Financial assets						
Cash and deposits	19 201	29 059	14 167	1 481	1 063	729
Receivables	3 274	4 147	3 047	2 821	2 357	1 707
Contract assets	910	910	1 088	1 136	1 161	1 191
Other financial assets	700	700	1 631	1 703	1 741	1 786
	24 085	34 816	19 933	7 141	6 322	5 413
Non-financial assets						
Property, plant and equipment	277 709	285 410	289 284	293 876	291 020	290 616
Right-of-use assets	170	158	210	170	130	90
Heritage and cultural assets	42	42	42	44	45	46
Intangibles	12 849	9 680	16 634	20 727	19 465	18 199
	290 770	295 290	306 170	314 817	310 660	308 951
Total assets	314 855	330 106	326 103	321 958	316 982	314 364
Liabilities						
Payables	1 533	1 515	2 899	2 901	2 899	2 882
Lease liabilities	256	504	501	508	515	522
Contract liabilities	3 920	3 517	4 059	4 381	3 762	3 546
Employee benefits	24 579	21 069	24 112	27 498	31 258	36 156
Other liabilities	486	1 986	2 475	2 526	2 562	2 579
Total liabilities	30 774	28 591	34 046	37 814	40 996	45 685
Net assets (liabilities)	284 081	301 515	292 057	284 144	275 986	268 679
Equity						
Contributed capital	224 589	224 589	224 589	224 589	224 589	224 589
Reserves	145 017	151 805	153 827	158 182	167 533	174 282
Accumulated funds	(85 525)	(74 879)	(86 359)	(98 627)	(116 136)	(130 192)
Total equity	284 081	301 515	292 057	284 144	275 986	268 679

Explanation of Major Variations

The decrease in Cash and deposits primarily reflects the timing of asset purchases associated with planned capital projects, including the rollout of learner hubs and completion of the Freer Farm expansion.

The increase in Receivables in the 2026 Estimated Outcome reflects revised estimates based on actuals as at 30 June 2025.

The increase in Other financial assets primarily reflects the timing of payments associated with software purchases.

The profile of Property, plant and equipment reflects revised estimates based on actuals as at 30 June 2025 and capital investment associated with the Clean Energy Centre of Excellence.

The variation in Intangibles reflects the capitalisation of costs associated with the Student Management System Replacement project and other transformation projects.

The increase in Payables in 2027 reflects revised forecasts for creditors and accrued expenses.

The increase in Other liabilities in the 2026 Estimated Outcome and 2027 Budget reflects the recognition of revenue received in advance from students and related organisations.

Table 18.3: Statement of Cash Flows

	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Budget	Estimated Outcome	Budget	Forward Estimate	Forward Estimate	Forward Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities						
Cash inflows						
Grants	111 559	107 493	113 835	113 029	104 149	105 939
Sales of goods and services	26 268	26 268	28 445	32 742	33 948	34 316
GST receipts	2 871	2 871	3 465	3 459	3 608	3 820
Interest received	964	964	175	....	....	....
Total cash inflows	141 662	137 596	145 920	149 230	141 705	144 075
Cash outflows						
Employee benefits	(90 877)	(88 844)	(88 019)	(89 323)	(86 675)	(87 884)
Superannuation	(14 469)	(14 469)	(13 471)	(13 408)	(13 049)	(13 160)
GST payments	(3 329)	(3 329)	(3 819)	(3 816)	(3 723)	(3 782)
Supplies and consumables	(34 771)	(33 821)	(33 847)	(37 575)	(36 849)	(37 580)
Total cash outflows	(143 446)	(140 463)	(139 156)	(144 122)	(140 296)	(142 406)
Net cash from (used by) operating activities	(1 784)	(2 867)	6 764	5 108	1 409	1 669
Cash flows from investing activities						
Payments for acquisition of non-financial assets	(29 428)	(23 309)	(23 356)	(17 794)	(1 827)	(2 003)
Proceeds from the disposal of non-financial assets	....	....	1 700	....	....	....
Net cash from (used by) investing activities	(29 428)	(23 309)	(21 656)	(17 794)	(1 827)	(2 003)
Net increase (decrease) in cash and cash equivalents held	(31 212)	(26 176)	(14 892)	(12 686)	(418)	(334)
Cash and deposits at the beginning of the reporting period	50 413	55 235	29 059	14 167	1 481	1 063
Cash and deposits at the end of the reporting period	19 201	29 059	14 167	1 481	1 063	729

Explanation of Major Variations

The variation in Payments for acquisition of non-financial assets reflects the profile of expenditure for previously committed capital projects.

The increase in Proceeds from the disposal of non-financial assets in 2026-27 reflects the planned sale of excess land at the Devonport Campus and a childcare centre in Launceston.