

# Portfolio Additional Estimates Statements 2019-20

Prime Minister and Cabinet Portfolio

Explanations of Additional Estimates 2019-20

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Department of the Prime Minister and Cabinet

PO Box 6500

Canberra ACT 2600

Tel: (02) 6271 5111

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## ASSISTANT MINISTER TO THE PRIME MINISTER AND CABINET

PARLIAMENT HOUSE  
CANBERRA 2600

President of the Senate  
Australian Senate  
Parliament House  
CANBERRA ACT 2600

Speaker  
Speaker of the House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear Mr President  
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2019-20 Additional Estimates for the Prime Minister and Cabinet Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

I present these statements by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Ben Morton', written in a cursive style.

**BEN MORTON**

## ABBREVIATIONS AND CONVENTIONS

The following notations may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

### Enquiries

Should you have any enquiries regarding this publication please contact the Chief Finance Officer in the Department of the Prime Minister and Cabinet on (02) 6271 5089.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at [www.budget.gov.au](http://www.budget.gov.au).

**USER GUIDE  
TO THE  
PORTFOLIO ADDITIONAL  
ESTIMATE STATEMENTS**



## USER GUIDE

The purpose of the 2019-20 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2019-20. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2019-20* is a mid-year budget report which provides updated information to allow the assessment of the Government's fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

# Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

## User guide

Provides a brief introduction explaining the purpose of the PAES.

## Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.

## Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

<b>Section 1: Entity overview and resources</b>	This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.
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<b>Section 2: Revisions to outcomes and planned performance</b>	This section details <b>changes</b> to Government outcomes and/or <b>changes</b> to the planned performance of entity programs.
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<b>Section 3: Special account flows and budgeted financial statements</b>	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.
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## Portfolio glossary

Explains key terms relevant to the Portfolio.

## Index (Optional)

Alphabetical guide to the Statements



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# **PORTFOLIO OVERVIEW**



# PRIME MINISTER AND CABINET PORTFOLIO OVERVIEW

## Ministers and portfolio responsibilities

The role of the Prime Minister and Cabinet Portfolio is to provide policy advice and support to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers on matters that are at the forefront of public and government administration.

The principal responsibilities of the Department of the Prime Minister and Cabinet comprise:

- advice to the Prime Minister on policy and implementation across Government
- assistance to the Prime Minister in managing the Cabinet program
- convening and supporting taskforces to coordinate and drive Government policies
- international and national security policy coordination
- intergovernmental relations and communications with state and territory governments
- coordination of government administration
- Australian honours and symbols policy
- official and ceremonial support
- women's policies and women's leadership and development strategy
- Official Establishments, ownership and property management of the Prime Minister's official residences
- reducing the burden of government regulation
- the National Office for Child Safety
- strategic leadership and coordination for the Government's response and recovery efforts in relation to the national bushfire crisis.

The principal responsibilities of the Prime Minister and Cabinet Portfolio comprise:

- Commonwealth Aboriginal and Torres Strait Islander policy, programs and service delivery
- enhancing the lives of Aboriginal and Torres Strait Islander people through improved wealth acquisition to support economic independence, the provision of improved access to education, employment, health and other services, as well as the maintenance of cultural identity
- coordination and evaluation of Australia's foreign intelligence activities

- Australian Government employment workplace relations policy to position the Australian Public Service (APS) workforce for the future by improving people management, manage capability and professional development across the APS
- support to the Governor-General to perform his official duties
- promoting and improving workplace gender equality in Australian workplaces
- strategic leadership and coordination for the Government's response and recovery efforts directed at drought and the flood affected areas of North Queensland.

The Portfolio comprises the following non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth Companies under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

Non-corporate Commonwealth entities under the PGPA Act:

- Department of the Prime Minister and Cabinet
- Australian National Audit Office
- Australian Public Service Commission
- National Drought and North Queensland Flood Response and Recovery Agency
- National Indigenous Australians Agency
- Office of National Intelligence
- Office of the Official Secretary to the Governor-General
- Workplace Gender Equality Agency.

Corporate Commonwealth entities under the PGPA Act:

- Australian Institute of Aboriginal and Torres Strait Islander Studies
- Indigenous Business Australia
- Indigenous Land and Sea Corporation
- Northern Territory Land Councils
  - Anindilyakwa Land Council
  - Central Land Council
  - Northern Land Council
  - Tiwi Land Council
- Old Parliament House
- Torres Strait Regional Authority
- Wreck Bay Aboriginal Community Council.

Commonwealth Companies under the PGPA Act:

- Aboriginal Hostels Limited
- National Australia Day Council Limited
- Outback Stores Pty Ltd.

The **Department of the Prime Minister and Cabinet (PM&C)** is a non-corporate Commonwealth entity and is subject to the PGPA Act. PM&C provides support to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers to achieve a coordinated and innovative approach to the development and implementation of government policies.

**Aboriginal Hostels Limited (AHL)** is a Commonwealth company subject to the *Corporations Act 2001* and the PGPA Act. AHL provides temporary accommodation to Aboriginal and Torres Strait Islander people through a national network of accommodation facilities. AHL provides accommodation that supports Aboriginal and Torres Strait Islander people to access educational, employment-related and health opportunities.

The **Aboriginal Land Commissioner** is an independent statutory office holder under the *Aboriginal Land Rights (Northern Territory) Act 1976 (ALR Act)*. The principal function of the Commissioner is to conduct formal inquiries into applications for claims to traditional Aboriginal land in the Northern Territory and to provide recommendations to the Minister for Indigenous Affairs for the grant of land to traditional owners where appropriate.

The **Australian Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS)** is an independent statutory authority created by the *Australian Institute of Aboriginal and Torres Strait Islander Studies Act 1989*. The purpose of AIATSIS, as a national collecting institution and publicly funded research agency which creates unique research infrastructure for Australia, is to build pathways for the knowledge of Aboriginal and Torres Strait Islander people to grow and be shared.

The **Australian National Audit Office (ANAO)** is a non-corporate Commonwealth entity established under the *Auditor-General Act 1997* and is subject to the PGPA Act. The ANAO assists the Auditor-General in undertaking the performance of functions under the *Auditor-General Act 1997*.

The **Australian Public Service Commission (APSC)** is a non-corporate Commonwealth entity with a number of functions under the *Public Service Act 1999*, is subject to the PGPA Act, and has a central leadership role in providing expertise, guidance and performance monitoring on workforce management strategies. The APSC has a key role in supporting frameworks for a modern and flexible workforce, improving workforce management to support an efficient and effective Australian Public Service (APS), supporting high ethical standards and fostering improved capability and leadership.

The **Defence Force Remuneration Tribunal** is an independent authority established under section 58G of the *Defence Act 1903*. The Defence Force Remuneration Tribunal determines the pay and allowances of members of the Australian Defence Force, considering the special nature of the Defence Force service.

The position of **Executive Director of Township Leasing (EDTL)** is an independent statutory office holder that is subject to the PGPA Act and was established under the ALR Act to enter into leases of Aboriginal-held land in the Northern Territory on behalf of the Commonwealth, and to administer sub-leases and other rights and interests derived from such leases. The primary function of the EDTL is to hold leases over townships on Aboriginal land in the Northern Territory following agreement between the Commonwealth and the respective Aboriginal Land Council and Land Trust.

**Indigenous Business Australia (IBA)** is a corporate Commonwealth entity established under the *Aboriginal and Torres Strait Islander Act 2005 (ATSI Act)* and is subject to the PGPA Act. IBA creates opportunities for Aboriginal and Torres Strait Islander people and communities to build assets and wealth. IBA assists Aboriginal and Torres Strait Islander people to buy their own home, own their own business and to invest in commercial ventures and funds that generate financial returns and can also provide employment, training and supply chain opportunities.

**The Indigenous Land and Sea Corporation (ILSC)** is a corporate Commonwealth entity established under the ATSI Act and subject to the PGPA Act. The ILSC assists Aboriginal and Torres Strait Islander people to realise economic, social, cultural and environmental benefits that the ownership and management of land, fresh water and salt water can bring. This includes economic independence (in particular support for enterprise and jobs for Indigenous people); social benefits; cultural identity and connection; and environmental sustainability. The ILSC provides assistance through direct investment in projects, supporting capability development and through enabling the establishment of beneficial networks and partnerships.

The **National Australia Day Council Limited (NADC)** is a Commonwealth Company that is subject to the PGPA Act. NADC's mission is to inspire national pride and spirit through a range of activities including Australia Day programs and the Australian of the Year Awards.

The **National Bushfire Recovery Agency (NBRA)** was established during 2019-20 within the Department of the Prime Minister and Cabinet, to provide strategic leadership and coordination for Commonwealth supported recovery and rebuild activities in communities affected by bushfire.

The **National Drought and North Queensland Flood Response and Recovery Agency (NDNQFRRRA)** is a non-corporate Commonwealth entity subject to the PGPA Act. The NDNQFRRRA provides strategic leadership, policy advice and coordination for the Government's response and recovery efforts directed at drought and the flood affected areas of North, Far North and Western Queensland.



The **National Indigenous Australians Agency (NIAA)** was established as an Executive Agency as at 1 July 2019. The NIAA is a non-corporate Commonwealth entity subject to the PGPA Act. The NIAA is responsible for leading and coordinating the Commonwealth's policy development, program design and implementation, and service delivery for Indigenous Australians. The NIAA provides advice to the Prime Minister and the Minister for Indigenous Australians on whole-of-government priorities for Aboriginal and Torres Strait Islander people.

**Anindilyakwa Land Council (ALC), Central Land Council (CLC), Northern Land Council (NLC) and Tiwi Land Council (TLC)** are the four Northern Territory Land Councils established under the ALR Act. The Land Councils are subject to the PGPA Act. Each is a corporate Commonwealth entity established to represent Aboriginal interests in a range of processes under the ALR Act.

The **Office of National Intelligence (ONI)** is a non-corporate Commonwealth entity operating under the *Office of National Intelligence Act 2018* and is subject to the PGPA Act. The ONI provides assessments on matters of political, strategic or economic significance to Australia, to the Prime Minister, senior ministers and senior officials. The ONI is also responsible for integration, coordination and evaluation of Australia's national intelligence capabilities.

The **Office of the Official Secretary to the Governor-General (OOSGG)** is a non-corporate Commonwealth entity which supports the Governor-General in the performance of his/her responsibilities and is subject to the PGPA Act. The position of the Official Secretary to the Governor-General (the Official Secretary) has existed since 1901. The OOSGG was established in December 1984 by amendment to the *Governor-General Act 1974*.

The **Office of the Registrar of Indigenous Corporations (ORIC)** is an independent statutory office holder who administers the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* and is subject to the PGPA Act. The Registrar of Indigenous Corporations registers and regulates Aboriginal and Torres Strait Islander corporations.

**Old Parliament House (OPH)** was the home of the Federal Parliament from 1927 to 1988 and is an icon of national significance. It now houses the Museum of Australian Democracy, which provides dynamic exhibitions, education programs, galleries and experiences that explore Australia's democratic traditions and the factors and people that shaped that journey.

**Outback Stores Pty Ltd (OBS)** is a Commonwealth Company subject to the *Corporations Act 2001* and the PGPA Act. OBS promotes the health, employment and economic development of remote Indigenous communities by managing quality, sustainable retail stores. OBS helps Aboriginal and Torres Strait Islander people to improve their standard of living and achieve health goals through sustainable retail stores.

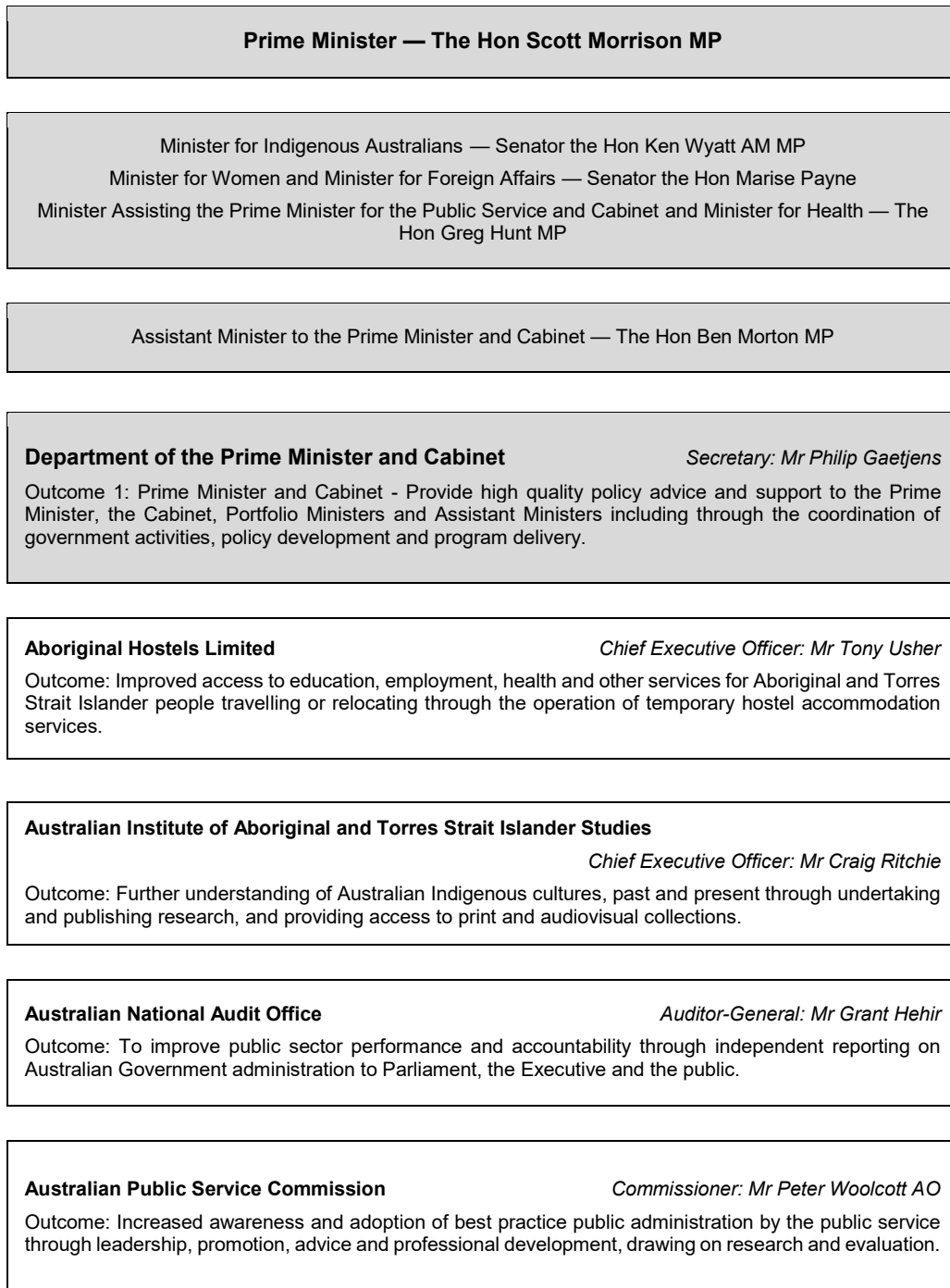
The **Remuneration Tribunal** is an independent statutory authority established under the *Remuneration Tribunal Act 1973*. The Remuneration Tribunal is primarily responsible for inquiring into and determining the remuneration and allowances to be paid to holders of public offices (including parliamentary offices). The Remuneration Tribunal also reports on and provides advice about these matters.

The **Torres Strait Regional Authority** (TSRA) is a corporate Commonwealth entity established by the ATSI Act and is subject to the PGPA Act. The TSRA formulates, implements and monitors the effectiveness of programs for Torres Strait Islander and Aboriginal people living in the Torres Strait, and also advises the Minister for Indigenous Australians about issues relevant to Torres Strait Islander and Aboriginal people living in the Torres Strait region. The TSRA works to empower Torres Strait Islander and Aboriginal people living in the Torres Strait to determine their own affairs based on the *ailan kastom* (island custom) of the Torres Strait.

The **Workplace Gender Equality Agency** (WGEA) is a non-corporate Commonwealth entity which is subject to the PGPA Act. The WGEA is responsible for promoting and improving gender equality in Australian workplaces and administering the *Workplace Gender Equality Act 2012*.

The **Wreck Bay Aboriginal Community Council** (WBACC) is a corporate Commonwealth entity established by the *Aboriginal Land Grant (Jervis Bay Territory) Act 1986* and is subject to the PGPA Act. The council holds title to land and provides services to the Aboriginal community of Jervis Bay.

**Figure 1: Prime Minister and Cabinet Portfolio structure and outcome**



**Indigenous Business Australia**

*Chief Executive Officer: Mr Rajiv Viswanathan*

Outcome: Improved wealth acquisition to support the economic independence of Aboriginal and Torres Strait Islander peoples through commercial enterprise, asset acquisition and access to concessional home and business loans.

**Indigenous Land and Sea Corporation**

*Acting Chief Executive Officer: Mr Leo Bator*

Outcome: Enhanced socio-economic development, maintenance of cultural identity and protection of the environment by Indigenous Australians through the acquisition and management of land, water and water-related rights.

**National Australia Day Council Limited**

*Chief Executive Officer: Ms Karlie Brand*

Outcome: A shared celebration of Australia and Australians through promoting the meaning of and participation in Australia Day and the Australian of the Year Awards.

**National Drought and North Queensland Flood Response and Recovery Agency**

*Coordinator General: The Hon Mr Shane L Stone AC QC*

Outcome: To coordinate Commonwealth activities for the purpose of assisting areas affected by drought or the North and Far North Queensland Monsoon Trough (25 January – 14 February 2019), including through strategic leadership and policy advice, recovery activities, drought preparation, and administering a loan scheme to provide assistance to eligible primary producers affected by the Monsoon Trough.

**National Indigenous Australians Agency**

*Chief Executive Officer: Mr Ray Griggs AO CSC*

Outcome: Improve results for Indigenous Australians including in relation to school attendance, employment and community safety, through delivering services and programmes, and through measures that recognise the special place that Indigenous people hold in this Nation.

**Northern Territory Land Councils**

Anindilyakwa Land Council - *Chief Executive Officer: Mr Mark Hewitt*

Central Land Council - *Accountable Authority: Mr Sammy Wilson (Chair) and Mr Joe Martin-Jard (Chief Executive Officer)*

Northern Land Council – *Accountable Authority: Mr Samuel Bush-Blanos (Chair) and Ms Marion Scrymgour (Chief Executive Officer)*

Tiwi Land Council – *Accountable Authority: Mr Gibson Farmer Illortaminni (Chair) and Mr Andrew Tjprungwuti (Chief Executive Officer)*

Objective: Represent Aboriginal interests in various processes under the *Aboriginal Land Rights (Northern Territory) Act 1976*. The Central Land Council and Northern Land Council are Native Title Representative Bodies under the *Native Title Act 1993*.

**Office of National Intelligence**

*Director General: Mr Nick Warner AO PSM*

Outcome: Advancement of Australia's national interests through increased government awareness of international developments affecting Australia, and integration, coordination and evaluation of Australia's national intelligence capabilities.

**Office of the Official Secretary to the Governor-General**

*Official Secretary: Mr Paul Singer MVO*

Outcome: The performance of the Governor-General's role is facilitated through organisation and management of official duties, management and maintenance of the official household and property and administration of the Australian Honours and Awards system.

**Old Parliament House**

*Director: Ms Daryl Karp AM*

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

**Outback Stores Pty Ltd**

*Chief Executive Officer: Mr Michael Borg*

Objective: To improve access to affordable, healthy food for Indigenous communities, particularly in remote areas, through providing food supply and store management and support services.

**Torres Strait Regional Authority**

*Acting Chief Executive Officer: Ms Mary Bani*

Outcome: Progress towards closing the gap for Torres Strait Islander and Aboriginal people living in the Torres Strait Region through development planning, coordination, sustainable resource management, and preservation and promotion of Indigenous culture.

**Workplace Gender Equality Agency**

*Director: Ms Libby Lyons*

Objective: Promote and improve gender equality in Australian workplaces including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data.

**Wreck Bay Aboriginal Community Council**

*Chief Executive Officer: Ms Anne-Marie Farrugia*

Objective: Established by the *Aboriginal Land Grant (Jervis Bay Territory) Act 1986* to hold title to land and provide council services to the Aboriginal Community of Jervis Bay.

### Overview of Additional Estimates for the Portfolio

The 2019-20 PM&C PAES provide an update to Parliament on entity expenditure estimates for the 2019-20 Budget year and reflect changes since the Budget. The PAES is a supplement to the Portfolio Budget Statements (PB Statements) explaining subsequent changes to Budget estimates as they appear in the Additional Estimates Appropriation Bills. Only entities with additional appropriations in the *Appropriation Bills (Nos. 3 and 4)* must produce a 2019-20 PAES to explain their request for additional appropriations.

The entities within the PM&C Portfolio that are receiving additional appropriation in *Appropriation Bills (Nos. 3 and 4)* 2019-20 and have a chapter in PAES are:

- Department of the Prime Minister and Cabinet
- Australian Public Service Commission
- National Drought and North Queensland Flood Response and Recovery Agency
- National Indigenous Australians Agency
- The Office of National Intelligence
- The Office of the Official Secretary to the Governor-General

Changes to resourcing since the 2019-20 Budget for entities which are not required to produce a PAES will be reported in the PM&C 2020-21 PB Statements. These changes to resourcing include the impact of expense and savings measures and Administrative Arrangements Orders (AAO) or Machinery of Government (MOG) changes.

Since the 2019-20 Budget, responsibility for the following functions were transferred to or from the PM&C Portfolio:

- The Digital Transformation Agency transferred to Services Australia from the PM&C Portfolio in accordance with the AAO amendments made on 29 May 2019
- Old Parliament House transferred to the PM&C Portfolio from the Communications and the Arts Portfolio following a decision of the Prime Minister
- Drought functions were added to the National Drought and North Queensland Flood Response and Recovery Agency
- The National Bushfire Recovery Agency was established within PM&C.



# **ENTITY ADDITIONAL ESTIMATES STATEMENTS**





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# **DEPARTMENT OF THE PRIME MINISTER AND CABINET**

## **Section 1: Entity overview and resources**

### **1.1 STRATEGIC DIRECTION STATEMENT**

The Strategic Direction Statement for the Department of the Prime Minister and Cabinet (PM&C) can be found in the 2019-20 PB Statements. There has been no change to PM&C's strategic direction since the publication of the 2019-20 PB Statements.

The National Indigenous Australians Agency (NIAA) was established in the PM&C Portfolio as at 1 July 2019. Indigenous Affairs functions have transferred from PM&C to the NIAA.

### **1.2 ENTITY RESOURCE STATEMENT**

The Entity Resource Statement details the resourcing for PM&C at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2019-20 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

**Table 1.1: PM&C resource statement — Additional Estimates for 2019-20 as at February 2020**

	<i>Actual available appropriation 2018-19</i>	<i>Estimate as at Budget 2019-20</i>	<i>Proposed Additional Estimates 2019-20</i>	<i>Total estimate at Additional Estimates 2019-20</i>
	<i>\$'000</i>	<i>\$'000 (k)</i>	<i>\$'000</i>	
<b>Departmental</b>				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	80,696	85,696	(45,240)	40,456
Departmental appropriation	406,157	241,134	(73,115)	168,019
s74 External Revenue (c)	27,889	14,248	34,801	49,049
Departmental capital budget (d)	17,496	20,174	(6,710)	13,464
Prior year appropriations available (a)	6,581	7,063	(6,924)	139
Equity injection	8,273	-	-	-
<b>Total departmental annual appropriations</b>	<b>547,092</b>	<b>368,315</b>	<b>(97,188)</b>	<b>271,127</b>
<b>Total departmental resourcing</b>	<b>547,092</b>	<b>368,315</b>	<b>(97,188)</b>	<b>271,127</b>
<b>Administered</b>				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	52,874	54,738	(54,738)	-
Outcome 1	15,097	16,431	13,683	30,114
Outcome 2	1,244,461	-	-	-
Administered capital budget (h)	1,086	1,233	-	1,233
Payments to corporate entities (i)	111,105	110,620	8,565	119,185
Annual appropriations - other services - non-operating (e)				
Payments to corporate entities (i)	24,913	22,924	2,111	25,035
Outcome 2 (j)	6,536	-	-	-
<b>Total administered annual appropriations</b>	<b>1,456,072</b>	<b>205,946</b>	<b>(30,379)</b>	<b>175,567</b>
<b>Total administered special appropriations</b>	<b>499,762</b>	<b>10</b>	<b>-</b>	<b>10</b>
Special accounts (f)				
Opening balance	23,496	24,483	-	24,483
Appropriation receipts (g)	458,108	7,000	(7,000)	-
Non-appropriation receipts	2,628,945	500	(500)	-
<b>Total special account receipts</b>	<b>3,110,549</b>	<b>31,983</b>	<b>(7,500)</b>	<b>24,483</b>
<i>less administered appropriations drawn from annual/special appropriations and credited</i>	<i>(458,108)</i>	<i>(7,000)</i>	<i>7,000</i>	<i>-</i>
<i>less payments to corporate entities from annual/special appropriations</i>	<i>(136,018)</i>	<i>(133,544)</i>	<i>(10,676)</i>	<i>(144,220)</i>
<b>Total administered resourcing</b>	<b>4,472,257</b>	<b>97,395</b>	<b>(41,555)</b>	<b>55,840</b>
<b>Total resourcing for PM&amp;C</b>	<b>5,019,349</b>	<b>465,710</b>	<b>(138,743)</b>	<b>326,967</b>
			<i>Actual 2018-19</i>	<i>2019-20</i>
<b>Average staffing level (number)</b>			<b>1,890</b>	<b>926</b>

**Table 1.1: PM&C resource statement — Additional Estimates for 2019-20 as at February 2020 (continued)**

**Third party payments from and on behalf of other entities**

	<i>Actual available appropriation</i> 2018-19 \$'000	Estimate as at Budget 2019-20 \$'000 (k)	Proposed Additional Estimates 2019-20 \$'000	Total estimate at Additional Estimates 2019-20 \$'000
Receipts received from other entities for the provision of services (disclosed above in s74 External Revenue receipts section above)	27,889	14,248	34,801	49,049
Payments made to corporate entities within the Portfolio				
Australian Institute of Aboriginal and Torres Strait Islander Studies	20,462	20,445	-	20,445
Indigenous Land and Sea Corporation	8,749	8,573	-	8,573
Indigenous Business Australia	32,612	32,388	-	32,388
Aboriginal Hostels Limited	36,323	36,241	-	36,241
Torres Strait Regional Authority	37,872	35,897	-	35,897
Old Parliament House	-	-	10,676	10,676

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

- (a) *Appropriation Act (No. 1) 2019-2020 and Appropriation Bill (No. 3) 2019-2020*
- (b) Excludes \$68.275 million subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Estimated external revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) *Appropriation Act (No. 2) 2019-2020 and Appropriation Bill (No. 4) 2019-2020.*
- (f) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer Table 3.1.
- (g) Amounts credited to the special account(s) from NIAA annual and special appropriations. Account to transfer to NIAA following passing of legislation.
- (h) Administered capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
- (i) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
- (j) Relates to appropriations sought for payment to the States, ACT, NT and local governments in *Appropriation Bill (No. 2) 2018-2019* for Outcome 2 – Program 2.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools). Responsibility for this function has transferred to the NIAA. Refer to the NIAA chapter for details.
- (k) Includes other variations and election commitments including the Savings Efficiency Dividend and transfers of funding to NIAA applied against the 2019-20 Appropriation Acts 1 and 2.

**Machinery of Government Transfers reflected in PAES**

PM&C transferred \$88.705 million in Departmental Appropriation, \$8.490 million in Departmental Capital Budget and \$6.924 million in Equity Injections to the NIAA.

PM&C transferred \$2.000 million in Departmental Appropriation to the Department of Social Services.

PM&C transferred \$1.857 million in Departmental Appropriation to the Department of Agriculture.

PM&C received \$0.227 million in Departmental Appropriation from the Department of Employment, Skills, Small and Family Business.

### 1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2019-20 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

**Table 1.2: PM&C 2019-20 measures since Budget**

	Program	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
<b>Expense measures</b>					
Australian Public Service Reform Implementation					
Departmental expenses	1.1	3,048	6,602	-	-
<b>Total</b>		<b>3,048</b>	<b>6,602</b>	-	-
Community Development Grants - new projects (b)					
Administered expenses	1.1	100	-	-	-
<b>Total</b>		<b>100</b>	-	-	-
National Australia Day Council - additional funding					
Administered expenses	1.1	12,810	-	-	-
<b>Total</b>		<b>12,810</b>	-	-	-
Prime Minister and Cabinet - additional funding					
Departmental expenses	1.1	5,315	18,739	18,536	18,623
<b>Total</b>		<b>5,315</b>	<b>18,739</b>	<b>18,536</b>	<b>18,623</b>
Bushfire Response Package - National Bushfire Recovery Agency (c)					
Departmental expenses	1.1	10,857	21,543	10,789	-
<b>Total</b>		<b>10,857</b>	<b>21,543</b>	<b>10,789</b>	-
Election commitment					
Departmental expenses (a)	1.1	(2,133)	(5,460)	(7,259)	(7,291)
<b>Total</b>		<b>(2,133)</b>	<b>(5,460)</b>	<b>(7,259)</b>	<b>(7,291)</b>
<b>Total expense measures</b>					
Administered		12,910	-	-	-
Departmental		17,087	41,424	22,066	11,332
<b>Total</b>		<b>29,997</b>	<b>41,424</b>	<b>22,066</b>	<b>11,332</b>
<b>Capital measures</b>					
Bushfire Response Package - National Bushfire Recovery Agency (c)					
Departmental capital	1.1	1,830	100	50	-
<b>Total capital measures</b>					
Departmental		1,830	100	50	-
<b>Total</b>		<b>1,830</b>	<b>100</b>	<b>50</b>	-

Prepared on a Government Financial Statistics (fiscal) basis.

- (a) Measure relates to an Election Commitment identified under Appendix A included with the Explanatory Memorandum to the 2019-20 Appropriation Bills 1 and 2.
- (b) The lead entity for measure *Community Development Grants – new projects* is the Department of the Infrastructure, Transport, Cities and Regional Development. The full measure description and package details appear in MYEFO under the Infrastructure, Transport, Cities and Regional Development Portfolio.
- (c) Measure relates to a decision post MYEFO.

## 1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for PM&C at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2019-20 Budget in *Appropriation Bills Nos. 3 and 4*.

**Table 1.3: Additional estimates and other variations to outcomes since 2019-20 Budget**

	Program impacted	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
Community Development Grants - new projects	1.1	100	-	-	-
National Australia Day Council - additional funding	1.1	12,810	-	-	-
<b>Changes in Parameters</b>					
(net decrease)	1.1	-	(49)	(67)	(66)
<b>Other Variations</b>					
(net increase)	1.1	773	112	101	91
<b>Special Appropriations (including special accounts)</b>					
<b>Other Variations</b>					
(net decrease)	1.1	(7,000)	-	-	-
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>6,683</b>	<b>63</b>	<b>34</b>	<b>25</b>
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Australian Public Service Reform Implementation	1.1	3,048	6,602	-	-
Prime Minister and Cabinet - additional funding	1.1	5,315	18,739	18,536	18,623
Bushfire Response Package - National Bushfire Recovery Agency	1.1	12,687	21,643	10,839	-
<b>Changes in Parameters</b>					
(net increase)	1.1	-	8	8	10
(net decrease)	1.1	-	(425)	(424)	(427)
<b>Other Variations</b>					
(net increase)	1.1	227	682	683	688
(net decrease)	1.1	(101,102)	(93,468)	(92,666)	(93,939)
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>(79,825)</b>	<b>(46,219)</b>	<b>(63,024)</b>	<b>(75,045)</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>(73,142)</b>	<b>(46,156)</b>	<b>(62,990)</b>	<b>(75,020)</b>

Prepared on a resourcing (i.e. appropriations available) basis.



## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for PM&C through *Appropriation Bill No. 3*.

**Table 1.4: Appropriation Bill (No. 3) 2019-20**

	2018-19 Available \$'000	2019-20 Budget \$'000	2019-20 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Administered items</b>					
Outcome 1 - Prime Minister and Cabinet	16,183	17,664	31,347	13,683	-
Outcome 2 - Indigenous Affairs	1,244,461	-	-	-	-
<b>Total administered</b>	<b>1,260,644</b>	<b>17,664</b>	<b>31,347</b>	<b>13,683</b>	<b>-</b>
<b>Departmental programs</b>					
Outcome 1 - Prime Minister and Cabinet	149,069	261,308	181,483	-	(79,825)
Outcome 2 - Indigenous Affairs	274,584	-	-	-	-
<b>Total departmental</b>	<b>423,653</b>	<b>261,308</b>	<b>181,483</b>	<b>-</b>	<b>(79,825)</b>
<b>Total administered and departmental</b>	<b>1,684,297</b>	<b>278,972</b>	<b>212,830</b>	<b>13,683</b>	<b>(79,825)</b>

## Section 2: Revisions to outcomes and planned performance

### 2.1 CHANGES TO OUTCOME AND PROGRAM STRUCTURES

The National Indigenous Australians Agency (NIAA) was established in the PM&C Portfolio as at 1 July 2019. Indigenous Affairs functions previously included under Outcome 2 in PM&C have transferred to NIAA.

**Table 2: Changes to the outcome and program structures since the last portfolio statement**

<b>Old Outcome 2</b>	<i>Improve results for Indigenous Australians including in relation to school attendance, employment and community safety, through delivering services and programmes, and through measures that recognise the special place that Indigenous people hold in this Nation.</i>
Description of change:	Transferred to the National Indigenous Australian Agency on 1 July 2019 2018-19 Actual expenses for Outcome 2 by Program can be found in the 2018-19 PM&C Annual Report on the PM&C website.

## 2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: Provide high quality policy advice and support to the Prime Minister and the Cabinet, Portfolio Ministers and Assistant Ministers including through the coordination of government activities, policy development and program delivery.**

### Linked programs

**Department of Industry, Science, Energy and Resources**

**Program**

- Program 1.1 – Supporting Science and Commercialisation

The Department of Industry, Science, Energy and Resources is working with PM&C to develop the Future Female Entrepreneurs Program, which will provide girls and young women with the knowledge and skills they need to start their own businesses and create employment opportunities for themselves and others.

**Budgeted expenses for Outcome 1**

This table shows how much PM&C intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

**Table 2.2.1 Budgeted expenses for Outcome 1**

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>Program 1.1: Prime Minister and Cabinet</b>					
Administered expenses					
Compensation and Legal Expenses	61	124	126	127	130
National Australia Day Council Limited	3,883	16,987	4,219	4,250	4,073
Office for Women	4,810	4,088	4,127	4,155	3,468
Parliament House Briefing Room	496	620	627	632	641
Prime Minister's Official Residences	1,817	2,193	2,221	2,236	2,270
State Occasion and Official Visits	3,215	3,807	3,868	3,899	3,968
Support to the former Governors- General (a)	1,477	2,195	1,452	1,357	1,260
Other	-	100	-	-	-
Payments to corporate entities	-	119,185	123,637	123,807	124,227
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	15,759	149,299	140,277	140,463	140,037
Special appropriations <i>Public Governance, Performance and Accountability Act 2013- s77</i>	-	10	10	10	10
Special accounts					
Indigenous Remote Services Delivery	-	25,782	-	-	-
Services for Other Entities and Trust Moneys	-	1,864	-	-	-
Unwinding of provision for Support to the former Governors-General (a)	2,070	(1,959)	(1,234)	(1,155)	(1,072)
Expenses not requiring appropriation in the Budget year (c)	680	716	452	352	352
<b>Administered total</b>	<b>18,509</b>	<b>175,712</b>	<b>139,505</b>	<b>139,670</b>	<b>139,327</b>
Departmental expenses					
Departmental appropriation (d)(f)	141,213	168,384	168,313	151,160	140,968
s74 External Revenue (b)	9,761	49,049	43,399	42,677	42,625
Expenses not requiring appropriation in the Budget year (c)	11,072	9,014	7,491	5,974	6,081
<b>Departmental total</b>	<b>162,046</b>	<b>226,447</b>	<b>219,203</b>	<b>199,811</b>	<b>189,674</b>
<b>Total expenses for Outcome 1</b>	<b>180,555</b>	<b>402,159</b>	<b>358,708</b>	<b>339,481</b>	<b>329,001</b>

**Table 2.2.1 Budgeted expenses for Outcome 1 (continued)**

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual expenses	Revised estimated expenses	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Movement of administered funds between years (e)</b>					
Outcome 1:					
Program 1.1	(463)	363	100	-	-
<b>Total movement of administered funds</b>	<b>(463)</b>	<b>363</b>	<b>100</b>	<b>-</b>	<b>-</b>
<b>Average Staffing Level (number)</b>	<b>642</b>	<b>926</b>			

- (a) The annual expense figure reflects the appropriation provided for the provision for future entitlements for each of the former Governors-General. This is unwound as expenses not requiring appropriation in the Budget year. The increase in unwinding in 2019-20 relates to the recognition of a provision for projected future entitlements for former Governors-General.
- (b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (c) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees and other services provided free of charge.
- (d) Reflects the transition to AASB 16 leases.
- (e) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.
- (f) Funding for the establishment of NDNQFRRA is provided in 2019-20 as supplementation funding for expenses in 2018-19.

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

**Performance criteria for Outcome 1**

As the decisions made since the 2019-20 Budget did not create a new program or materially change existing programs, performance information has not been provided. Full performance information can be found in the *Department of the Prime Minister and Cabinet Corporate Plan 2019-23* on the PM&C website.

## Section 3: Special account flows and budgeted financial statements

### 3.1 SPECIAL ACCOUNT FLOWS

#### Estimates of special account flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by PM&C.

**Table 3.1: Estimates of special account flows and balances**

		Opening balance	Receipts	Payments	Adjustments	Closing balance
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Indigenous Remote Services						
Delivery (A) (a)						
<b>2019-20</b>	1	<b>25,782</b>	-	<b>(25,782)</b>	-	-
2018-19	2	9,885	29,863	(13,966)	-	25,782
Services for Other Entities and Trust Moneys (A) (b)						
<b>2019-20</b>	1	<b>1,864</b>	-	<b>(1,864)</b>	-	-
2018-19		1,418	817	(371)	-	1,864
Aboriginal and Torres Strait Islander Corporations Unclaimed Money Account (A) (c)						
<b>2019-20</b>		<b>979</b>	-	-	<b>(979)</b>	-
2018-19	2	981	-	(2)	-	979
Aboriginals and Torres Strait Islander Land Account (A) (d)						
<b>2019-20</b>		-	-	-	-	-
2018-19	2	1	1,750,277	(1,384,156)	(366,122)	-
Aboriginals Benefit Account (A) (c)						
<b>2019-20</b>		<b>9,154</b>	-	-	<b>(9,154)</b>	-
2018-19	2	11,212	1,306,096	(1,308,154)	-	9,154
<b>Total special accounts</b>						
<b>2018-19 Budget estimate</b>		<b>37,779</b>	-	<b>(27,646)</b>	<b>(10,133)</b>	-
<i>Total special accounts</i>						
2018-19 Actual		23,497	3,087,053	(2,706,649)	(366,122)	37,779

(A) = Administered

(D) = Departmental

(a) *Appropriation: Public Governance, Performance and Accountability Act 2013; section 78 Establishing Instrument: Determination 2010/06*

*Purpose: To support the implementation of the Remote Service Delivery National Partnership Agreement. It will provide the Australian Government with the capacity to address high priority projects*

*Additional Estimates Statements – PM&C*

in a timely way and support projects identified through the local implementation planning process.

This account is non-interest bearing.

This account will transfer to NIAA pending passing of legislation.

- (b) *Appropriation: Public Governance, Performance and Accountability Act 2013; section 78 Establishing Instrument: PGPA Act Determination (DPM&C SOETM Special Account 2018).*

*Purpose:* This account was created to disburse amounts held on trust or otherwise for the benefit of a person other than the Commonwealth.

This account is non-interest bearing.

- (c) Account transferred to NIAA on 1 July 2019.

- (d) *Appropriation: Public Governance, Performance and Accountability Act 2013; section 80 Establishing Instrument: Section 192W of the Aboriginal and Torres Strait Islander Act 2005*

*Purpose:* To provide a secure stream of income to the Indigenous Land and Sea Corporation in perpetuity to provide economic, environmental, social and cultural benefits for Aboriginal people and Torres Strait Islanders by assisting in the acquisition and management of an Indigenous land base.

This account is interest bearing.

The balance of this account transferred to the Department of Finance on 1 February 2019.

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Analysis of budgeted financial statements**

PM&C's budgeted financial statements have changed since the publication of the 2019-20 PB Statements as a result of the measures identified in Section 1.3, and variations in Section 1.4.

The National Indigenous Australians Agency (NIAA) was established in the PM&C Portfolio as at 1 July 2019. Indigenous Affairs functions, previously under Outcome 2, have transferred from PM&C to NIAA.

#### **Departmental Financial Statements**

The Department is budgeting for a break even position in 2019-20 and each forward year, after adjusting for depreciation expense and right of use asset transactions (in accordance with Accounting Standard AASB 116 Leases). The Comprehensive Income Statement (Table 3.2) sets out the application of funding to ordinary operating expenses.

Appropriations for 2019-20 have reduced since the PB Statements reflecting the transfer of functions to the NIAA offset by additional appropriations for the measures set out in Table 1.2.

Own-source revenue has increased reflecting shared corporate service arrangements provided to other government entities.

#### **Administered Financial Statements**

Administered expenses for 2019-20 have reduced since the PB Statements reflecting the transfer of functions to the NIAA offset by additional appropriations for the measures identified in Section 1.3 and variations in Section 1.4.



**3.2.2 Budgeted financial statements**

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2018-19 Actual	2019-20 Revised budget	2020-21 Forward estimate	2021-22 Forward estimate	2022-23 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	264,619	154,021	160,721	147,627	141,420
Suppliers	156,308	48,173	41,370	36,192	31,752
Grants	7,208	6,045	45	45	45
Depreciation and amortisation	21,804	15,770	14,544	13,336	13,755
Finance costs	7	2,438	2,523	2,611	2,702
Write-down and impairment of assets	5,527	-	-	-	-
Losses from asset sales	42	-	-	-	-
<b>Total expenses</b>	<b>455,515</b>	<b>226,447</b>	<b>219,203</b>	<b>199,811</b>	<b>189,674</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	19,078	49,049	43,399	42,677	42,625
<b>Total own-source revenue</b>	<b>19,078</b>	<b>49,049</b>	<b>43,399</b>	<b>42,677</b>	<b>42,625</b>
<b>Gains</b>					
Sale of assets	-	-	-	-	-
Other	4,653	1,775	1,775	1,775	1,775
<b>Total gains</b>	<b>4,653</b>	<b>1,775</b>	<b>1,775</b>	<b>1,775</b>	<b>1,775</b>
<b>Total own-source income</b>	<b>23,731</b>	<b>50,824</b>	<b>45,174</b>	<b>44,452</b>	<b>44,400</b>
<b>Net cost of (contribution by) services</b>	<b>(431,784)</b>	<b>(175,623)</b>	<b>(174,029)</b>	<b>(155,359)</b>	<b>(145,274)</b>
Revenue from Government	404,857	165,319	165,142	147,869	137,557
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(26,927)</b>	<b>(10,304)</b>	<b>(8,887)</b>	<b>(7,490)</b>	<b>(7,717)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	2,818	-	-	-	-
<b>Total other comprehensive income</b>	<b>2,818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(24,109)</b>	<b>(10,304)</b>	<b>(8,887)</b>	<b>(7,490)</b>	<b>(7,717)</b>

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>(2,305)</b>	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	21,804	7,239	5,716	4,199	4,306
less depreciation/amortisation expenses for ROU (b)	-	8,531	8,828	9,137	9,449
add principal repayments on leased assets (b)	-	5,466	5,657	5,846	6,038
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>(24,109)</b>	<b>(10,304)</b>	<b>(8,887)</b>	<b>(7,490)</b>	<b>(7,717)</b>

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Appropriation Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act (No. 1) or Bill (No. 3) equity appropriations. For information regarding DCB, please refer to Table 3.6 Departmental Capital Budget Statement.
- (b) Applies leases under AASB 16 Leases.

**Table 3.3: Budgeted departmental balance sheet (as at 30 June)**

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	2,160	2,158	2,158	2,158	2,158
Trade and other receivables	96,994	44,025	44,616	44,616	44,616
Other financial assets	1,876	1,126	1,126	1,126	1,126
<b>Total financial assets</b>	<b>101,030</b>	<b>47,309</b>	<b>47,900</b>	<b>47,900</b>	<b>47,900</b>
<b>Non-financial assets</b>					
Land and buildings	101,509	138,493	142,403	146,802	151,253
Property, plant and equipment	16,075	18,521	14,298	12,646	10,594
Intangibles	34,713	22,475	22,499	20,961	19,671
Other non-financial assets	7,650	7,650	7,650	7,650	7,650
<b>Total non-financial assets</b>	<b>159,947</b>	<b>187,139</b>	<b>186,850</b>	<b>188,059</b>	<b>189,168</b>
Assets held for sale	1,012	-	-	-	-
<b>Total assets</b>	<b>261,989</b>	<b>234,448</b>	<b>234,750</b>	<b>235,959</b>	<b>237,068</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	19,035	16,083	16,674	16,674	16,674
Other payables	43,135	3,161	3,161	3,161	3,161
<b>Total payables</b>	<b>62,170</b>	<b>19,244</b>	<b>19,835</b>	<b>19,835</b>	<b>19,835</b>
<b>Interest bearing liabilities</b>					
Leases	-	110,653	114,524	118,538	122,698
<b>Total interest bearing liabilities</b>	<b>-</b>	<b>110,653</b>	<b>114,524</b>	<b>118,538</b>	<b>122,698</b>
<b>Provisions</b>					
Employee provisions	86,197	38,933	38,933	38,933	38,933
Other provisions	642	-	-	-	-
<b>Total provisions</b>	<b>86,839</b>	<b>38,933</b>	<b>38,933</b>	<b>38,933</b>	<b>38,933</b>
<b>Total liabilities</b>	<b>149,009</b>	<b>168,830</b>	<b>173,292</b>	<b>177,306</b>	<b>181,466</b>
<b>Net assets</b>	<b>112,980</b>	<b>65,618</b>	<b>61,458</b>	<b>58,653</b>	<b>55,602</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	221,226	166,722	171,449	176,134	180,800
Reserves	8,578	3,062	3,062	3,062	3,062
Retained surplus (accumulated deficit)	(116,824)	(104,166)	(113,053)	(120,543)	(128,260)
<b>Total parent entity interest</b>	<b>112,980</b>	<b>65,618</b>	<b>61,458</b>	<b>58,653</b>	<b>55,602</b>
<b>Total Equity</b>	<b>112,980</b>	<b>65,618</b>	<b>61,458</b>	<b>58,653</b>	<b>55,602</b>

Prepared on Australian Accounting Standards basis.

\* Equity is the residual interest in assets after the deduction of liabilities.

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2019-20)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2019</b>				
Balance carried forward from previous period	(116,829)	8,578	221,226	112,975
Adjustment for changes in accounting policies	22,967	-	-	22,967
<b>Adjusted opening balance</b>	<b>(93,862)</b>	<b>8,578</b>	<b>221,226</b>	<b>135,942</b>
<b>Comprehensive income</b>				
Other comprehensive income				
Surplus/(deficit) for the period	(10,304)	-	-	(10,304)
<b>Total comprehensive income</b>	<b>(10,304)</b>	<b>-</b>	<b>-</b>	<b>(10,304)</b>
<b>Transactions with owners</b>				
<b>Distributions to owners</b>				
Restructuring	-	(5,516)	(67,968)	(73,484)
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	13,464	13,464
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>(5,516)</b>	<b>(54,504)</b>	<b>(60,020)</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(104,166)</b>	<b>3,062</b>	<b>166,722</b>	<b>65,618</b>

Prepared on Australian Accounting Standards basis.

**Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	421,197	177,480	174,221	157,081	146,769
Sale of goods and rendering of services	26,964	49,049	43,399	42,677	42,625
Net GST received	20,546	-	-	-	-
<b>Total cash received</b>	<b>468,707</b>	<b>226,529</b>	<b>217,620</b>	<b>199,758</b>	<b>189,394</b>
<b>Cash used</b>					
Employees	260,047	154,183	160,721	147,627	141,420
Suppliers	167,901	48,487	39,462	34,417	29,977
Grants	7,440	6,045	45	45	45
s74 External Revenue transferred to the OPA	27,889	10,212	9,212	9,212	9,212
Interest payments on lease liability	-	2,438	2,523	2,611	2,702
<b>Total cash used</b>	<b>463,277</b>	<b>221,365</b>	<b>211,963</b>	<b>193,912</b>	<b>183,356</b>
<b>Net cash from/(used by) operating activities</b>	<b>5,430</b>	<b>5,164</b>	<b>5,657</b>	<b>5,846</b>	<b>6,038</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	1,238	-	-	-	-
<b>Total cash received</b>	<b>1,238</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	35,999	13,164	4,727	4,685	4,666
Other	10	-	-	-	-
<b>Total cash used</b>	<b>36,009</b>	<b>13,164</b>	<b>4,727</b>	<b>4,685</b>	<b>4,666</b>
<b>Net cash from/(used by) investing activities</b>	<b>(34,771)</b>	<b>(13,164)</b>	<b>(4,727)</b>	<b>(4,685)</b>	<b>(4,666)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	29,591	13,464	4,727	4,685	4,666
<b>Total cash received</b>	<b>29,591</b>	<b>13,464</b>	<b>4,727</b>	<b>4,685</b>	<b>4,666</b>
<b>Cash used</b>					
Lease Liability - Principal Payments	-	5,466	5,657	5,846	6,038
<b>Total cash used</b>	<b>-</b>	<b>5,466</b>	<b>5,657</b>	<b>5,846</b>	<b>6,038</b>
<b>Net cash used by financing activities</b>	<b>29,591</b>	<b>7,998</b>	<b>(930)</b>	<b>(1,161)</b>	<b>(1,372)</b>
<b>Net increase/(decrease) in cash</b>	<b>250</b>	<b>(2)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	1,910	2,160	2,158	2,158	2,158
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>2,160</b>	<b>2,158</b>	<b>2,158</b>	<b>2,158</b>	<b>2,158</b>

Prepared on Australian Accounting Standards basis.

**Table 3.6: Departmental capital budget statement (for the period ended 30 June)**

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Revised budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 (DCB)	17,496	13,464	4,727	4,685	4,666
Equity injections - Act No. 2	8,273	-	-	-	-
<b>Total new capital appropriations</b>	<b>25,769</b>	<b>13,464</b>	<b>4,727</b>	<b>4,685</b>	<b>4,666</b>
<b>Provided for:</b>					
<i>Purchase of non-financial assets</i>	25,769	13,464	4,727	4,685	4,666
<b>Total Items</b>	<b>25,769</b>	<b>13,464</b>	<b>4,727</b>	<b>4,685</b>	<b>4,666</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	8,273	-	-	-	-
Funded by capital appropriation - DCB (b)(d)	17,496	13,164	4,727	4,685	4,666
Funded internally from departmental resources (c)	10,230	-	-	-	-
<b>TOTAL AMOUNT SPENT</b>	<b>35,999</b>	<b>13,164</b>	<b>4,727</b>	<b>4,685</b>	<b>4,666</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	35,999	13,164	4,727	4,685	4,666
<b>TOTAL CASH REQUIRED TO ACQUIRE ASSETS</b>	<b>35,999</b>	<b>13,164</b>	<b>4,727</b>	<b>4,685</b>	<b>4,666</b>

Prepared on Australian Accounting Standards basis.

- (a) Includes current and prior Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations.
- (b) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
- (c) Includes the following sources of funding:
  - current Appropriation Bill (No. 3) and prior year Appropriation Act No. 1/3/5 appropriations (excluding amounts from the DCB);
  - donations and gifts of non-financial assets;
  - internally developed assets;
  - proceeds from the sale of assets; and
  - s74 External Revenue.
- (d) Funding for the establishment of the NDNQFRRA is provided in 2019-20 as supplementation funding for purchases in 2018-19.

**Table 3.7: Statement of asset movements (2019-20 Budget year)**

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	L&B, IP&E held for sale \$'000	Total \$'000
<b>As at 1 July 2019</b>						
Gross book value	10,336	113,344	26,312	51,556	1,012	202,560
Gross book value - ROU	-	116,058	61	-	-	116,119
Accumulated depreciation/amortisation	-	(22,172)	(10,238)	(16,844)	-	(49,254)
Accumulated depreciation/amortisation and impairment - ROU	-	-	-	-	-	-
<b>Opening net book balance</b>	<b>10,336</b>	<b>207,230</b>	<b>16,135</b>	<b>34,712</b>	<b>1,012</b>	<b>269,425</b>
<b>CAPITAL ASSET ADDITIONS</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation ordinary annual services(a)	-	97	12,022	1,045	-	13,164
<b>Total additions</b>	<b>-</b>	<b>97</b>	<b>12,022</b>	<b>1,045</b>	<b>-</b>	<b>13,164</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	(596)	(4,896)	(1,747)	-	(7,239)
Depreciation/amortisation on ROU	-	(8,509)	(22)	-	-	(8,531)
From disposal of entities or operations (including restructuring)	(10,336)	(59,729)	(4,717)	(11,535)	(1,012)	(87,329)
<b>Total other movements</b>	<b>(10,336)</b>	<b>(68,834)</b>	<b>(9,635)</b>	<b>(13,282)</b>	<b>(1,012)</b>	<b>(103,099)</b>
<b>As at 30 June 2020</b>						
Gross book value	-	43,158	39,074	42,427	-	124,659
Gross book value - ROU	-	116,058	61	-	-	116,119
Accumulated depreciation/amortisation and impairment	-	(12,214)	(20,591)	(19,952)	-	(52,757)
Accumulated depreciation/amortisation and impairment - ROU	-	(8,509)	(22)	-	-	(8,531)
<b>Closing net book balance</b>	<b>-</b>	<b>138,493</b>	<b>18,522</b>	<b>22,475</b>	<b>-</b>	<b>179,490</b>

Prepared on Australian Accounting Standards basis.

- (a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2019-2020* and *Appropriation Bill (No. 3) 2019-2020* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

**Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)**

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Employee benefits	1,515	1,068	1,089	1,090	1,091
Suppliers	62,010	35,053	6,662	6,632	6,750
Subsidies	149	-	-	-	-
Grants	1,281,851	19,359	7,241	7,281	6,413
Depreciation and amortisation	349	802	649	649	649
Finance costs	3,878	245	227	211	197
Write-down and impairment of assets	2,091	-	-	-	-
Payments to corporate entities	111,105	119,185	123,637	123,807	124,227
Other expenses	242,619	-	-	-	-
<b>Total expenses administered on behalf of Government</b>	<b>1,705,567</b>	<b>175,712</b>	<b>139,505</b>	<b>139,670</b>	<b>139,327</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Interest	60,702	-	-	-	-
Other revenue	14,462	-	-	-	-
<b>Total non-taxation revenue</b>	<b>75,164</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>75,164</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gains</b>					
Other gains	3,237	-	-	-	-
<b>Total gains administered on behalf of Government</b>	<b>3,237</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income administered on behalf of Government</b>	<b>78,401</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cost of services</b>	<b>(1,627,166)</b>	<b>(175,712)</b>	<b>(139,505)</b>	<b>(139,670)</b>	<b>(139,327)</b>
<b>Surplus/(deficit)</b>	<b>(1,627,166)</b>	<b>(175,712)</b>	<b>(139,505)</b>	<b>(139,670)</b>	<b>(139,327)</b>



**Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June) (continued)**

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Revised	Forw ard	Forw ard	Forw ard
	\$'000	budget	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Items not subject to subsequent reclassification to net cost of services</b>					
Changes in asset revaluation reserve	93,053	-	-	-	-
<b>Items subject to subsequent reclassification to net cost of services</b>					
Actuarial (loss)/gains - former					
Governors-General entitlements	(3,257)	-	-	-	-
<b>Total other comprehensive income</b>	<b>89,796</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss)</b>	<b>(1,537,370)</b>	<b>(175,712)</b>	<b>(139,505)</b>	<b>(139,670)</b>	<b>(139,327)</b>

Prepared on Australian Accounting Standards basis.

**Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)**

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	39,062	1,282	1,282	1,282	1,282
Trade and other receivables	56,452	1,226	1,226	1,226	1,226
Other investments	3,469,799	2,570,080	2,593,200	2,616,321	2,639,444
<b>Total financial assets</b>	<b>3,565,313</b>	<b>2,572,588</b>	<b>2,595,708</b>	<b>2,618,829</b>	<b>2,641,952</b>
<b>Non-financial assets</b>					
Land and buildings	49,976	52,222	53,282	54,473	55,664
Property, plant and equipment	674	896	1,013	1,135	1,270
Other non-financial assets	3,719	41	41	41	41
<b>Total non-financial assets</b>	<b>54,369</b>	<b>53,159</b>	<b>54,336</b>	<b>55,649</b>	<b>56,975</b>
<b>Total assets administered on behalf of Government</b>	<b>3,619,682</b>	<b>2,625,747</b>	<b>2,650,044</b>	<b>2,674,478</b>	<b>2,698,927</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	8,549	302	302	302	302
Grants	23,964	-	-	-	-
Other payables	2,882	111	111	111	111
<b>Total payables</b>	<b>35,395</b>	<b>413</b>	<b>413</b>	<b>413</b>	<b>413</b>
<b>Interest bearing liabilities</b>					
Leases	-	535	535	535	535
<b>Total interest bearing liabilities</b>	<b>-</b>	<b>535</b>	<b>535</b>	<b>535</b>	<b>535</b>
<b>Provisions</b>					
Employee provisions	433	384	384	384	384
Other provisions	19,014	17,056	15,821	14,666	13,594
<b>Total provisions</b>	<b>19,447</b>	<b>17,440</b>	<b>16,205</b>	<b>15,050</b>	<b>13,978</b>
<b>Total liabilities administered on behalf of Government</b>	<b>54,842</b>	<b>18,388</b>	<b>17,153</b>	<b>15,998</b>	<b>14,926</b>
<b>Net assets/(liabilities)</b>	<b>3,564,840</b>	<b>2,607,359</b>	<b>2,632,891</b>	<b>2,658,480</b>	<b>2,684,001</b>

Prepared on Australian Accounting Standards basis.

**Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)**

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Other	108,466	-	-	-	-
<b>Total cash received</b>	<b>108,466</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Grants	1,405,755	19,359	7,241	7,281	6,413
Subsidies paid	149	-	-	-	-
Suppliers	59,770	21,528	8,114	7,989	8,010
Employees	1,372	1,068	1,089	1,090	1,091
Payments to corporate entities	111,105	119,185	123,637	123,807	124,227
Lease liability - Interest payments	-	9	9	9	9
Other	238,201	-	-	-	-
<b>Total cash used</b>	<b>1,816,352</b>	<b>161,149</b>	<b>140,090</b>	<b>140,176</b>	<b>139,750</b>
<b>Net cash from/(used by) operating activities</b>	<b>(1,707,886)</b>	<b>(161,149)</b>	<b>(140,090)</b>	<b>(140,176)</b>	<b>(139,750)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Repayment of loans	29,660	-	-	-	-
Investments	2,571,374	-	-	-	-
Interest on Investments	54,148	-	-	-	-
<b>Total cash received</b>	<b>2,655,182</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	224	2,285	1,529	1,665	1,678
Payments to Corporate Commonw ealth entities and companies	24,913	25,035	23,120	23,121	23,123
Investments	2,433,243	-	-	-	-
Other	366,122	-	-	-	-
<b>Total cash used</b>	<b>2,824,502</b>	<b>27,320</b>	<b>24,649</b>	<b>24,786</b>	<b>24,801</b>
<b>Net cash from/(used by) investing activities</b>	<b>(169,320)</b>	<b>(27,320)</b>	<b>(24,649)</b>	<b>(24,786)</b>	<b>(24,801)</b>

**Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June) (continued)**

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Lease liability - principal Payments	-	450	297	297	297
Other	-	10,133	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>10,583</b>	<b>297</b>	<b>297</b>	<b>297</b>
<b>Net cash from/(used by) financing activities</b>	<b>-</b>	<b>(10,583)</b>	<b>(297)</b>	<b>(297)</b>	<b>(297)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(1,877,206)</b>	<b>(199,052)</b>	<b>(165,036)</b>	<b>(165,259)</b>	<b>(164,848)</b>
Cash and cash equivalents at beginning of reporting period	23,576	39,062	1,282	1,282	1,282
Cash from Official Public Account for:					
- Appropriations	2,075,500	176,992	165,036	165,259	164,848
<b>Total cash from Official Public Account</b>	<b>2,075,500</b>	<b>176,992</b>	<b>165,036</b>	<b>165,259</b>	<b>164,848</b>
Cash to Official Public Account for:					
- Appropriations	182,808	15,720	-	-	-
<b>Total cash to Official Public Account</b>	<b>182,808</b>	<b>15,720</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>39,062</b>	<b>1,282</b>	<b>1,282</b>	<b>1,282</b>	<b>1,282</b>

Prepared on Australian Accounting Standards basis.

**Table 3.11: Schedule of administered capital budget (for the period ended 30 June)**

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act 1 (ACB)	1,276	1,233	1,529	1,665	1,678
<b>Total new capital appropriations</b>	<b>1,276</b>	<b>1,233</b>	<b>1,529</b>	<b>1,665</b>	<b>1,678</b>
<b>Provided for:</b>					
Purchase of non-financial assets	1,276	1,233	1,529	1,665	1,678
<b>Total Items</b>	<b>1,276</b>	<b>1,233</b>	<b>1,529</b>	<b>1,665</b>	<b>1,678</b>
<b>PURCHASE OF NON-FINANCIAL</b>					
Funded by capital appropriation - ACB (a)	224	2,285	1,529	1,665	1,678
<b>TOTAL AMOUNT SPENT</b>	<b>224</b>	<b>2,285</b>	<b>1,529</b>	<b>1,665</b>	<b>1,678</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	224	2,285	1,529	1,665	1,678
<b>Total cash used to acquire assets</b>	<b>224</b>	<b>2,285</b>	<b>1,529</b>	<b>1,665</b>	<b>1,678</b>

Prepared on Australian Accounting Standards basis.

- (a) Includes the following sources of funding:
- current Appropriation Bill (No. 3) and prior year Appropriation Act 1/3/5 (excluding amounts from the ACB);
  - gifts of non-financial assets; and
  - internally developed assets;

**Table 3.12: Statement of administered asset movements (2019-20 Budget year)**

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Total \$'000
<b>As at 1 July 2019</b>				
Gross book value	44,000	6,073	1,243	51,316
Gross book value - ROU	-	985	-	985
Accumulated depreciation/amortisation and impairment	-	(97)	(569)	(666)
Accumulated depreciation/amortisation and impairment - ROU	-	-	-	-
<b>Opening net book balance</b>	<b>44,000</b>	<b>6,961</b>	<b>674</b>	<b>51,635</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	-	1,919	366	2,285
<b>Total additions</b>	<b>-</b>	<b>1,919</b>	<b>366</b>	<b>2,285</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	(205)	(144)	(349)
Depreciation/amortisation on ROU	-	(453)	-	(453)
<b>Total other movements</b>	<b>-</b>	<b>(658)</b>	<b>(144)</b>	<b>(802)</b>
<b>As at 30 June 2020</b>				
Gross book value	44,000	7,992	1,609	53,601
Gross book value - ROU	-	985	-	985
Accumulated depreciation/amortisation and impairment	-	(302)	(713)	(1,015)
Accumulated depreciation/amortisation and impairment - ROU	-	(453)	-	(453)
<b>Closing net book balance</b>	<b>44,000</b>	<b>8,222</b>	<b>896</b>	<b>53,118</b>

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2019-2020* and *Appropriation Bill (No. 3) 2019-2020* for depreciation/amortisation expenses, Administered Capital Budget or other operational expenses.



# AUSTRALIAN PUBLIC SERVICE COMMISSION

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# AUSTRALIAN PUBLIC SERVICE COMMISSION

## Section 1: Entity overview and resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The Strategic Direction Statement for the Australian Public Service Commission (APSC) can be found in the 2019-20 PB Statements. There has been no change to the APSC's strategic direction since the publication of the PB Statements.

As part of the 2019-20 Mid-Year Economic and Fiscal Outlook, the Government announced funding to support the commencement of the comprehensive reform of the Australian Public Service. This funding, totalling \$15.1 million, will be provided to the Department of the Prime Minister and Cabinet and the APSC. The APSC will receive \$5.4 million.

## 1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for APSC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2019-20 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

**Table 1.1: APSC resource statement — Additional Estimates for 2019-20 as at February 2020**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2018-19 \$'000	2019-20 \$'000	2019-20 \$'000	2019-20 \$'000
<b>Departmental</b>				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	15,930	15,391	-	15,391
Departmental appropriation	21,299	20,250	2,820	23,070
s74 External Revenue (b)	22,613	22,095	-	22,095
Departmental capital budget (c)	411	411	-	411
<i>Total departmental annual appropriations</i>	<i>60,253</i>	<i>58,147</i>	<i>2,820</i>	<i>60,967</i>
<b>Total departmental resourcing</b>	<b>60,253</b>	<b>58,147</b>	<b>2,820</b>	<b>60,967</b>
<b>Administered</b>				
<i>Total administered special appropriations</i>	<i>4,140</i>	<i>4,230</i>	<i>-</i>	<i>4,230</i>
<b>Total administered resourcing</b>	<b>4,140</b>	<b>4,230</b>	<b>-</b>	<b>4,230</b>
<b>Total resourcing for the Commission</b>	<b>64,393</b>	<b>62,377</b>	<b>2,820</b>	<b>65,197</b>
			<i>Actual</i>	
			2018-19	2019-20
<b>Average staffing level (number)</b>			200	209

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

- (a) *Appropriation Act (No. 1) 2019-2020 and Appropriation Bill (No. 3) 2019-2020*
- (b) Estimated external revenue receipts under section 74 of the PGPA Act.
- (c) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

### 1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2019-20 Budget.

**Table 1.2: APSC 2019-20 measures since Budget**

	Program	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
<b>Expense measures</b>					
Australian Public Service Reform Implementation	1.1				
Departmental expenses		2,820	2,640	-	-
<b>Total</b>		<b>2,820</b>	<b>2,640</b>	<b>-</b>	<b>-</b>

Prepared on a Government Financial Statistics (fiscal) basis.

### 1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for APSC at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2019-20 Budget in *Appropriation Bills Nos. 3 and 4*.

**Table 1.3: Additional estimates and other variations to outcomes since 2019-20 Budget**

	Program impacted	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Australian Public Service Reform Implementation	1.1	2,820	2,640	-	-
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>2,820</b>	<b>2,640</b>	<b>-</b>	<b>-</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>2,820</b>	<b>2,640</b>	<b>-</b>	<b>-</b>

Prepared on a resourcing (i.e. appropriations available) basis.

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for APSC through *Appropriation Bills Nos. 3 and 4*.

**Table 1.4: Appropriation Bill (No. 3) 2019-20**

	2018-19 <i>Available</i> \$'000	2019-20 Budget \$'000	2019-20 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental programs</b>					
<b>Outcome 1 - Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation.</b>	21,710	20,661	23,481	2,820	-
<b>Total departmental</b>	<b>21,710</b>	<b>20,661</b>	<b>23,481</b>	<b>2,820</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>21,710</b>	<b>20,661</b>	<b>23,481</b>	<b>2,820</b>	<b>-</b>

## Section 2: Revisions to outcomes and planned performance

### 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation.**

#### Budgeted expenses for Outcome 1

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

**Table 2.1 Budgeted expenses for Outcome 1**

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>Program 1.1: Australian Public Service Commission</b>					
Departmental expenses					
Departmental appropriation	21,284	23,070	22,433	19,759	19,774
74 External Revenue (a)	22,416	22,095	22,351	22,611	22,875
Expenses not requiring appropriation in the Budget year (b)	2,413	1,902	1,850	1,781	1,747
<b>Departmental total</b>	<b>46,113</b>	<b>47,067</b>	<b>46,634</b>	<b>44,151</b>	<b>44,396</b>
<b>Total expenses for program 1.1</b>	<b>46,113</b>	<b>47,067</b>	<b>46,634</b>	<b>44,151</b>	<b>44,396</b>
<b>Program 1.2: Judicial Office Holders' Remuneration and Entitlements</b>					
Administered expenses					
Special appropriations					
<i>Remuneration Tribunal Act 1973</i>	4,140	4,230	4,302	4,361	4,440
<b>Administered total</b>	<b>4,140</b>	<b>4,230</b>	<b>4,302</b>	<b>4,361</b>	<b>4,440</b>
<b>Total expenses for program 1.2</b>	<b>4,140</b>	<b>4,230</b>	<b>4,302</b>	<b>4,361</b>	<b>4,440</b>

**Table 2.1 Budgeted expenses for Outcome 1 (continued)**

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Special appropriations	4,140	4,230	4,302	4,361	4,440
<b>Administered total</b>	<b>4,140</b>	<b>4,230</b>	<b>4,302</b>	<b>4,361</b>	<b>4,440</b>
Departmental expenses					
Departmental appropriation	21,284	23,070	22,433	19,759	19,774
s74 External Revenue (a)	22,416	22,095	22,351	22,611	22,875
Expenses not requiring appropriation in the Budget year (b)	2,413	1,882	1,810	1,781	1,747
<b>Departmental total</b>	<b>46,113</b>	<b>47,047</b>	<b>46,594</b>	<b>44,151</b>	<b>44,396</b>
<b>Total expenses for Outcome 1</b>	<b>50,253</b>	<b>51,277</b>	<b>50,896</b>	<b>48,512</b>	<b>48,836</b>

	2018-19	2019-20
<b>Average staffing level (number)</b>	<b>200</b>	<b>209</b>

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.  
 (b) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses and audit fees.

## Section 3: Budgeted financial statements

### 3.1 BUDGETED FINANCIAL STATEMENTS

#### 3.1.1 Analysis of budgeted financial statements

The budgeted financial statements have changed since the 2019-20 PB Statements. Additional funding provided supports the Australian Public Service Reform Implementation.

#### 3.1.2 Budgeted financial statements

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	26,297	27,155	27,617	28,086	28,563
Suppliers	17,338	16,346	15,451	12,516	12,257
Depreciation and amortisation	1,583	3,399	3,408	3,417	3,457
Finance costs	5	167	158	132	119
Write-down and impairment of assets	864	-	-	-	-
Losses from asset sales	26	-	-	-	-
<b>Total expenses</b>	<b>46,113</b>	<b>47,067</b>	<b>46,634</b>	<b>44,151</b>	<b>44,396</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	22,416	22,095	22,351	22,611	22,875
Other revenue	41	41	41	42	43
<b>Total own-source revenue</b>	<b>22,457</b>	<b>22,136</b>	<b>22,392</b>	<b>22,653</b>	<b>22,918</b>
<b>Total own-source income</b>	<b>22,457</b>	<b>22,136</b>	<b>22,392</b>	<b>22,653</b>	<b>22,918</b>
<b>Net cost of / (contribution by) services</b>	<b>(23,656)</b>	<b>(24,931)</b>	<b>(24,242)</b>	<b>(21,498)</b>	<b>(21,478)</b>
Revenue from Government	21,299	23,070	22,433	19,759	19,774
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(2,357)</b>	<b>(1,861)</b>	<b>(1,809)</b>	<b>(1,739)</b>	<b>(1,704)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	(203)	-	-	-	-
<b>Total other comprehensive income</b>	<b>(203)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(2,560)</b>	<b>(1,861)</b>	<b>(1,809)</b>	<b>(1,739)</b>	<b>(1,704)</b>



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

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets</b>	<b>(1,048)</b>	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	1,512	1,665	1,665	1,665	1,665
less depreciation/amortisation expenses for ROU (b)	-	1,596	1,605	1,614	1,654
add principal repayments on leased assets (b)	-	1,400	1,461	1,540	1,615
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>(2,560)</b>	<b>(1,861)</b>	<b>(1,809)</b>	<b>(1,739)</b>	<b>(1,704)</b>

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Appropriation Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act (No. 1) or Bill (No. 3) equity appropriations. For information regarding DCB, please refer to Table 3.5 Departmental Capital Budget Statement.
- (b) Applies leases under AASB 16 Leases.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	933	933	933	933	933
Trade and other receivables	16,960	16,670	16,185	15,843	15,359
<b>Total financial assets</b>	<b>17,893</b>	<b>17,603</b>	<b>17,118</b>	<b>16,776</b>	<b>16,292</b>
<b>Non-financial assets</b>					
Land and buildings	5,119	12,601	11,082	8,809	7,274
Property, plant and equipment	2,155	1,970	1,765	1,560	1,344
Intangibles	635	576	573	521	500
Prepayments paid	477	477	477	477	477
<b>Total non-financial assets</b>	<b>8,386</b>	<b>15,624</b>	<b>13,897</b>	<b>11,367</b>	<b>9,595</b>
Assets held for sale					
<b>Total assets</b>	<b>26,279</b>	<b>33,227</b>	<b>31,015</b>	<b>28,143</b>	<b>25,887</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	4,452	4,126	4,132	4,128	4,090
Prepayments received	5,899	5,899	5,899	5,899	5,899
<b>Total payables</b>	<b>10,351</b>	<b>10,025</b>	<b>10,031</b>	<b>10,027</b>	<b>9,989</b>
<b>Interest bearing liabilities</b>					
Leases	-	8,348	7,682	6,142	5,322
<b>Total interest bearing liabilities</b>	<b>-</b>	<b>8,348</b>	<b>7,682</b>	<b>6,142</b>	<b>5,322</b>
<b>Provisions</b>					
Employee provisions	7,622	7,622	7,622	7,622	7,622
Other provisions	250	255	104	106	-
<b>Total provisions</b>	<b>7,872</b>	<b>7,877</b>	<b>7,726</b>	<b>7,728</b>	<b>7,622</b>
<b>Total liabilities</b>	<b>18,223</b>	<b>26,250</b>	<b>25,439</b>	<b>23,897</b>	<b>22,933</b>
<b>Net assets</b>	<b>8,056</b>	<b>6,977</b>	<b>5,576</b>	<b>4,246</b>	<b>2,954</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	2,562	2,973	3,381	3,790	4,202
Reserves	560	560	560	560	560
Retained surplus / (accumulated deficit)	4,934	3,444	1,635	(104)	(1,808)
<b>Total Equity</b>	<b>8,056</b>	<b>6,977</b>	<b>5,576</b>	<b>4,246</b>	<b>2,954</b>

Prepared on Australian Accounting Standards basis.

\* Equity is the residual interest in assets after the deduction of liabilities.

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget Year 2019-20)**

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2019</b>				
Balance carried forward from previous period	4,934	560	2,562	8,056
Adjustment for changes in accounting policies	371	-	-	371
<b>Adjusted opening balance</b>	<b>5,305</b>	<b>560</b>	<b>2,562</b>	<b>8,427</b>
<b>Comprehensive income</b>				
Other comprehensive income				-
Surplus/(deficit) for the period	(1,861)	-	-	(1,861)
<b>Total comprehensive income</b>	<b>(1,861)</b>	<b>-</b>	<b>-</b>	<b>(1,861)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	411	411
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>411</b>	<b>411</b>
<b>Estimated closing balance as at 30 June 2020</b>	<b>3,444</b>	<b>560</b>	<b>2,973</b>	<b>6,977</b>
<b>Closing balance attributable to the Australian Government</b>	<b>3,444</b>	<b>560</b>	<b>2,973</b>	<b>6,977</b>

Prepared on Australian Accounting Standards basis.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	24,700	23,360	22,918	20,101	20,258
Sale of goods and rendering of services	22,588	22,095	22,351	22,611	22,875
Other	3,329	1,604	1,578	1,548	1,540
<b>Total cash received</b>	<b>50,617</b>	<b>47,059</b>	<b>46,847</b>	<b>44,260</b>	<b>44,673</b>
<b>Cash used</b>					
Employees	27,928	27,155	27,617	28,086	28,563
Suppliers	19,149	17,864	16,982	14,026	13,792
s74 External Revenue transferred to the OPA	2,945	-	-	-	-
<b>Total cash used</b>	<b>50,022</b>	<b>45,019</b>	<b>44,599</b>	<b>42,112</b>	<b>42,355</b>
<b>Net cash from / (used by) operating activities</b>	<b>595</b>	<b>2,040</b>	<b>2,248</b>	<b>2,148</b>	<b>2,318</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	25	-	-	-	-
<b>Total cash received</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	669	889	886	887	890
Principal payments on lease liability	-	1,400	1,461	1,540	1,615
Other	-	-	155	-	107
<b>Total cash used</b>	<b>669</b>	<b>2,289</b>	<b>2,502</b>	<b>2,427</b>	<b>2,612</b>
<b>Net cash from / (used by) investing activities</b>	<b>(644)</b>	<b>(2,289)</b>	<b>(2,502)</b>	<b>(2,427)</b>	<b>(2,612)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	411	411	408	409	412
<b>Total cash received</b>	<b>411</b>	<b>411</b>	<b>408</b>	<b>409</b>	<b>412</b>
<b>Cash used</b>					
Interest payments on lease liability	-	162	154	130	118
<b>Total cash used</b>	<b>-</b>	<b>162</b>	<b>154</b>	<b>130</b>	<b>118</b>
<b>Net cash from/(used by) financing activities</b>	<b>411</b>	<b>249</b>	<b>254</b>	<b>279</b>	<b>294</b>
<b>Net increase/(decrease) in cash held</b>	<b>362</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	571	933	933	933	933
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>933</b>	<b>933</b>	<b>933</b>	<b>933</b>	<b>933</b>

Prepared on Australian Accounting Standards basis.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 and Bill 3 (DCB)	411	411	408	409	412
<b>Total new capital appropriations</b>	<b>411</b>	<b>411</b>	<b>408</b>	<b>409</b>	<b>412</b>
<b>Provided for:</b>					
Purchase of non-financial assets	411	411	408	409	412
<b>Total Items</b>	<b>411</b>	<b>411</b>	<b>408</b>	<b>409</b>	<b>412</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	411	411	408	409	412
Funded internally from departmental resources (b)	258	478	478	478	478
<b>TOTAL</b>	<b>669</b>	<b>889</b>	<b>886</b>	<b>887</b>	<b>890</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	669	889	886	887	890
<b>Total cash used to acquire assets</b>	<b>669</b>	<b>889</b>	<b>886</b>	<b>887</b>	<b>890</b>

Prepared on Australian Accounting Standards basis.

- (a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
- (b) Includes the following sources of funding:
- current Appropriation Bill (No. 3) and prior year Appropriation Act No. 1/3/5 appropriations (excluding amounts from the DCB);
  - donations and gifts of non-financial assets;
  - internally developed assets;
  - proceeds from the sale of assets; and
  - s74 External Revenue.

**Table 3.6: Statement of asset movements (2019-20 Budget year)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2019</b>				
Gross book value	6,465	2,155	3,328	11,948
Gross book value - ROU	9,731	17	-	9,748
Accumulated depreciation/ amortisation and impairment	(1,346)	-	(2,693)	(4,039)
Accumulated depreciation/amortisation and impairment - ROU	-	-	-	-
<b>Opening net book balance</b>	<b>14,850</b>	<b>2,172</b>	<b>635</b>	<b>17,657</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	100	164	625	889
<b>Total additions</b>	<b>100</b>	<b>164</b>	<b>625</b>	<b>889</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(768)	(351)	(684)	(1,803)
Depreciation/amortisation on ROU	(1,581)	(15)	-	(1,596)
<b>Total other movements</b>	<b>(2,349)</b>	<b>(366)</b>	<b>(684)</b>	<b>(3,399)</b>
<b>As at 30 June 2020</b>				
Gross book value	6,565	2,319	3,953	12,837
Gross book value - ROU	9,731	17	-	9,748
Accumulated depreciation/ amortisation and impairment	(2,114)	(351)	(3,377)	(5,842)
Accumulated depreciation/amortisation and impairment - ROU	(1,581)	(15)	-	(1,596)
<b>Closing net book balance</b>	<b>12,601</b>	<b>1,970</b>	<b>576</b>	<b>15,147</b>

Prepared on Australian Accounting Standards basis.

- (a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2019-2020* and *Appropriation Bill (No. 3) 2019-2020* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

**Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)**

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Employee benefits	4,140	4,230	4,302	4,361	4,440
<b>Total expenses administered on behalf of Government</b>	<b>4,140</b>	<b>4,230</b>	<b>4,302</b>	<b>4,361</b>	<b>4,440</b>
<b>Net cost of/(contribution by) services</b>	<b>4,140</b>	<b>4,230</b>	<b>4,302</b>	<b>4,361</b>	<b>4,440</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(4,140)</b>	<b>(4,230)</b>	<b>(4,302)</b>	<b>(4,361)</b>	<b>(4,440)</b>

Prepared on Australian Accounting Standards basis.

**Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)**

The APSC has no assets or liabilities administered on behalf of the Government.

**Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)**

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash used</b>					
Employees	4,140	4,230	4,302	4,361	4,440
<b>Total cash used</b>	<b>4,140</b>	<b>4,230</b>	<b>4,302</b>	<b>4,361</b>	<b>4,440</b>
<b>Net cash from / (used by) operating activities</b>	<b>(4,140)</b>	<b>(4,230)</b>	<b>(4,302)</b>	<b>(4,361)</b>	<b>(4,440)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(4,140)</b>	<b>(4,230)</b>	<b>(4,302)</b>	<b>(4,361)</b>	<b>(4,440)</b>
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	4,140	4,230	4,302	4,361	4,440
<b>Total cash from Official Public Account</b>	<b>4,140</b>	<b>4,230</b>	<b>4,302</b>	<b>4,361</b>	<b>4,440</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.





# NATIONAL DROUGHT AND NORTH QUEENSLAND FLOOD RESPONSE AND RECOVERY AGENCY

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# **NATIONAL DROUGHT AND NORTH QUEENSLAND FLOOD RESPONSE AND RECOVERY AGENCY**

## **Section 1: Entity overview and resources**

### **1.1 STRATEGIC DIRECTION STATEMENT**

On 5 December 2019, the Prime Minister announced that the remit of the North Queensland Livestock Industry Recovery Agency (NQLIRA) would be expanded to include coordination of the Australian Government's national drought response and recovery activities, with the agency renamed the National Drought and North Queensland Flood Response and Recovery Agency (NDNQFRA).

NQLIRA's original Strategic Direction can be found in the 2019-20 PB Statements.

NDNQFRA works closely with affected communities and other relevant stakeholders at all levels of government, industry and the not-for-profit sector, to ensure the Australian Government's response and recovery activities are coordinated, timely and well targeted. NDNQFRA places a strong emphasis on locally developed, locally understood and locally implemented solutions and in 2019-20 will establish a network of regional recovery officers to underpin this approach.

## 1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for NDNQFRRRA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2019-20 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

**Table 1.1: NDNQFRRRA resource statement — Additional Estimates for 2019-20 as at February 2020**

	<i>Actual available appropriation (a)</i> 2018-19 \$'000	Estimate as at Budget 2019-20 \$'000	Proposed Additional Estimates 2019-20 \$'000	Total estimate at Additional Estimates 2019-20 \$'000
<b>Departmental</b>				
Annual appropriations - ordinary annual services (b)				
Departmental appropriation	-	8,790	9,199	17,989
Departmental capital budget (c)	-	701	2,200	2,901
<i>Total departmental annual appropriations</i>	-	9,491	11,399	20,890
<b>Total departmental resourcing</b>	-	9,491	11,399	20,890
<b>Administered</b>				
<i>Total administered special appropriations (d)</i>	-	1,669,118	(1,669,118)	-
<b>Total administered resourcing</b>	-	1,669,118	(1,669,118)	-
<b>Total resourcing for NDNQFRRRA</b>	-	1,678,609	(1,657,719)	20,890
			<i>Actual</i>	
			2018-19	2019-20
<b>Average staffing level (number)</b>			-	61

Prepared on a resourcing (i.e. appropriations available) basis.

Please note: All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

- Funding in 2018-19 was provided to the Department of Prime Minister and Cabinet for the establishment of the agency.
- Appropriation Act (No. 1) 2019-2020 and Appropriation Bill (No. 3) 2019-2020.*
- Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- The *Treasury Laws Amendment (North Queensland Flood Recovery) Act 2019* provided \$1.75 billion for the provision of loans via Authorised Deposit-taking Institutions (ADI) to eligible primary producers affected by floods in North Queensland. Since the ADI loan product was originally conceived, there have been significant and positive developments, which have negated the immediate requirement for this scheme. NDNQFRRRA are continuing to monitor the need for targeted assistance to affected communities.

### 1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2019-20 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

**Table 1.2: NDNQFRRRA 2019-20 measures since Budget**

	Program	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
<b>Expense measures</b>					
Drought Response, Resilience and Preparedness Plan — additional support for farmers and communities in drought					
	1.1	9,199	21,519	-	-
<b>Capital measures</b>					
Drought Response, Resilience and Preparedness Plan — additional support for farmers and communities in drought					
	1.1	2,200	100	-	-
		<b>11,399</b>	<b>21,619</b>	-	-

Prepared on a Government Financial Statistics (fiscal) basis.

## 1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for NDNQFRRRA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2019-20 Budget in *Appropriation Bill No. 3*.

**Table 1.3: Additional estimates and other variations to outcomes since 2019-20 Budget**

	Program impacted	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
<b>Outcome 1</b>					
<b>Administered</b>	1.1				
<b>Special appropriations</b>					
(net decrease) (a)		(1,669,118)	(40,975)	(41,981)	-
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>(1,669,118)</b>	<b>(40,975)</b>	<b>(41,981)</b>	<b>-</b>
<b>Departmental</b>	1.1				
<b>Annual appropriations</b>					
Drought Response, Resilience and Preparedness Plan — additional support for farmers and communities in drought		11,399	21,619	-	-
<b>Changes in Parameters</b>					
(net decrease)		-	(14)	(14)	(14)
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>11,399</b>	<b>21,605</b>	<b>(14)</b>	<b>(14)</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>(1,657,719)</b>	<b>(19,370)</b>	<b>(41,995)</b>	<b>(14)</b>

(a) The *Treasury Laws Amendment (North Queensland Flood Recovery) Act 2019* provided \$1.75 billion for the provision of loans via Authorised Deposit-taking Institutions (ADI) to eligible primary producers affected by floods in North Queensland. Since the ADI loan product was originally conceived, there have been significant and positive developments, which have negated the immediate requirement for this scheme. NDNQFRRRA are continuing to monitor the need for targeted assistance to affected communities.

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for NDNQFRRRA through *Appropriation Bills Nos. 3*.

**Table 1.4: Appropriation Bill (No. 3) 2019-20**

	2018-19 Available \$'000	2019-20 Budget \$'000	2019-20 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental programs</b>					
<b>Outcome 1</b> - To coordinate Commonwealth activities for the purpose of assisting areas affected by drought or the North and Far North Queensland Monsoon Trough (25 January – 14 February 2019), including through strategic leadership and policy advice, recovery activities, drought preparation, and administering a loan scheme to provide assistance to eligible primary producers affected by the Monsoon Trough	-	9,491	20,890	11,399	-
<b>Total departmental</b>	-	<b>9,491</b>	<b>20,890</b>	<b>11,399</b>	-
<b>Total</b>	-	<b>9,491</b>	<b>20,890</b>	<b>11,399</b>	-



## Section 2: Revisions to outcomes and planned performance

### 2.1 CHANGES TO OUTCOME AND PROGRAM STRUCTURES

**Table 2: Changes to the outcome and program structures since the last portfolio statement**

<b>New Outcome 1</b>	<i>To coordinate Commonwealth activities for the purpose of assisting areas affected by drought or the North and Far North Queensland Monsoon Trough (25 January – 14 February 2019), including through strategic leadership and policy advice, recovery activities, drought preparation, and administering a loan scheme to provide assistance to eligible primary producers affected by the Monsoon Trough.</i>
Description of change: New outcome statement to reflect the agency's expanded role.	
Old Statement: <i>To coordinate Commonwealth activities for the purpose of recovery and reconstruction in areas affected by the North and Far North Queensland Monsoon Trough (25 Jan – 14 Feb 2019), including through strategic leadership, consultation and administration of the loan mechanism to provide assistance to eligible primary producers by way of loans to Authorised Deposit-taking Institutions at the Government's cost of borrowing.</i>	

## 2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: To coordinate Commonwealth activities for the purpose of assisting areas affected by drought or the North and Far North Queensland Monsoon Trough (25 January – 14 February 2019), including through strategic leadership and policy advice, recovery activities, drought preparation, and administering a loan scheme to provide assistance to eligible primary producers affected by the Monsoon Trough.**

### Budgeted expenses for Outcome 1

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

**Table 2.2.1 Budgeted expenses for Outcome 1**

	2018-19 Actual expenses (a) \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>Program 1.1: National Drought and North Queensland Flood Response and Recovery Agency</b>					
Departmental expenses					
Departmental appropriation	-	17,989	28,481	7,006	6,895
Expenses not requiring appropriation in the Budget year (b)	2,385	238	238	238	238
<b>Departmental total</b>	<b>2,385</b>	<b>18,227</b>	<b>28,719</b>	<b>7,244</b>	<b>7,133</b>
<b>Total expenses for program 1.1</b>	<b>2,385</b>	<b>18,227</b>	<b>28,719</b>	<b>7,244</b>	<b>7,133</b>
<b>Average staffing level (number)</b>					
	2018-19	2019-20			
	-	61			

(a) Funding in 2018-19 was provided to the Department of Prime Minister and Cabinet for the establishment of the agency.

(b) Expenses not requiring appropriation in the Budget year are made up of resources received free of charge, depreciation / amortisation expenses, make good expenses and audit fees.

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

**Table 2.2.3: Performance criteria for Outcome 1**

Table 2.2.3 below details the performance criteria for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2019-20 Budget.

<b>Outcome 1 – To coordinate Commonwealth activities for the purpose of assisting areas affected by drought or the North and Far North Queensland Monsoon Trough (25 January – 14 February 2019), including through strategic leadership and policy advice, recovery activities, drought preparation, and administering a loan scheme to provide assistance to eligible primary producers affected by the Monsoon Trough</b>		
<b>Program 1.1 – National Drought and North Queensland Flood Response and Recovery Agency</b>		
<b>Delivery</b>	The National Drought and North Queensland Flood Response and Recovery Agency was established to provide advice on and coordinate the Australian Government’s assistance and support for the drought or flood affected communities. The agency will also design, develop, consult on and coordinate the delivery of a long-term plan for the recovery of flood-impacted areas in North Queensland, and will oversight the implementation of the Australian Government’s Drought Response, Resilience and Preparedness Plan.	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2019-20	Coordinate the provision of assistance and support to flood impacted individuals, families, primary producers, businesses and communities to improve their circumstances, by working in collaboration with a range of stakeholders across the Australian and Queensland governments.	<ul style="list-style-type: none"> <li>• \$300 million of grants is made available to primary producers for restocking, replanting and infrastructure rebuilding.</li> <li>• Up to \$1.75 billion worth of low-cost loans may be made available to Authorised Deposit-taking Institutions to pass on to eligible primary producers.</li> </ul>
	Provide whole-of-government strategic leadership and advice on the Government’s drought response.	<ul style="list-style-type: none"> <li>• Report to Government on the appropriateness and efficacy of the Australian Government’s drought response measures by 30 June 2020.</li> </ul>
	Increase awareness of existing Commonwealth support and assistance for drought-affected communities and North Queensland flood-affected communities.	<ul style="list-style-type: none"> <li>• Develop a whole-of-government communication and engagement approach with drought-affected communities, both to provide information and to receive feedback.</li> <li>• Establish a network of regional recovery officers in drought and flood impacted areas.</li> </ul>
2020-21 and beyond	Coordinate the provision of assistance and support to, and provide advice on the needs	<ul style="list-style-type: none"> <li>• Arrangements are in place to coordinate assistance and</li> </ul>

<p><b>Outcome 1 – To coordinate Commonwealth activities for the purpose of assisting areas affected by drought or the North and Far North Queensland Monsoon Trough (25 January – 14 February 2019), including through strategic leadership and policy advice, recovery activities, drought preparation, and administering a loan scheme to provide assistance to eligible primary producers affected by the Monsoon Trough</b></p>		
<p><b>Program 1.1 – National Drought and North Queensland Flood Response and Recovery Agency</b></p>		
	<p>of flood impacted individuals, families, primary producers, businesses and communities; and facilitate the delivery of long term plan for the recovery and reconstruction of these areas.</p>	<p>provide advice on the needs of flood-impacted individuals, families, primary producers, businesses and communities.</p> <ul style="list-style-type: none"> <li>• Delivery of a long-term plan for the recovery and reconstruction of affected communities.</li> </ul>
	<p>Work with jurisdictions in implementing the National Drought Agreement, monitoring jurisdictional progress against their commitments and obligations under the Agreement.</p>	<ul style="list-style-type: none"> <li>• Monitor and report on the implementation of State and Territory Government’s obligations under the National Drought Agreement.</li> </ul>
<p><b>Purposes</b></p>	<p>The National Drought and North Queensland Flood Response and Recovery Agency purposes are as follows:</p> <p><b>North Queensland Flood Response and Recovery</b></p> <p><i>i. to provide strategic leadership and coordination for the Commonwealth’s recovery and reconstruction activities in areas of North, Far North and Western Queensland affected by the North and Far North Queensland Monsoon Trough (25 January – 14 February 2019);</i></p> <p><i>ii. to administer the Commonwealth loan scheme to provide assistance to eligible primary producers by way of loans to Authorised Deposit-taking Institutions at the Government’s cost of borrowing;</i></p> <p><i>iii. to design, develop, consult on and coordinate the delivery of a long-term plan for the recovery and reconstruction of these areas;</i></p> <p><i>iv. to build and maintain effective working relationship with stakeholders in these areas to inform recovery and reconstruction priorities;</i></p> <p><i>v. to provide advice to the Minister on how existing and new Commonwealth policies and programs can best contribute to the recovery and reconstruction efforts in these areas;</i></p> <p><i>vi. to provide a coordination point for information on associated Commonwealth recovery and reconstruction activities;</i></p> <p><b>Drought</b></p> <p><i>vii. to provide whole-of-government leadership, strategic policy advice and coordination of the Commonwealth’s drought response, recovery and preparation activities;</i></p> <p><i>viii. to assist relevant portfolio ministers and agencies to develop and assess drought response policies and programs, including through Cabinet processes;</i></p> <p><i>ix. to oversight implementation of the Australian Government’s Drought Response, Resilience and Preparedness Plan;</i></p> <p><i>x. to provide advice to the Minister and, where necessary, the Prime Minister and/or Cabinet on how Commonwealth policies and programs can support farmers and drought-affected communities, and contribute to recovery and reconstruction efforts;</i></p> <p><i>xi. to provide a coordination point for information associated with Commonwealth drought activities;</i></p>	

<p><b>Outcome 1 – To coordinate Commonwealth activities for the purpose of assisting areas affected by drought or the North and Far North Queensland Monsoon Trough (25 January – 14 February 2019), including through strategic leadership and policy advice, recovery activities, drought preparation, and administering a loan scheme to provide assistance to eligible primary producers affected by the Monsoon Trough</b></p>	
<p><b>Program 1.1 – National Drought and North Queensland Flood Response and Recovery Agency</b></p>	
	<p><i>xii. to build and maintain effective working relationships with stakeholders, including states and territories, local councils and not-for-profit and community organisations to deliver coordinated, effective support to farmers and regional communities;</i></p> <p><i>xiii. to communicate with drought-affected farmers and communities on the various means of support available to them from the Commonwealth;</i></p> <p><i>xiv. to represent the Minister and the Government in communities affected by drought;</i></p> <p><i>xv. to advise the Minister of the ‘on-the-ground’ conditions in drought-affected communities across Australia;</i></p>
<p><b>Material changes to Program 1.1 resulting from the following measures:</b></p> <ul style="list-style-type: none"> <li>• <b>Measure title – Drought Response, Resilience and Preparedness Plan — additional support for farmers and communities in drought</b></li> </ul>	

## Section 3: Budgeted financial statements

### 3.1 BUDGETED FINANCIAL STATEMENTS

#### 3.1.1 Analysis of budgeted financial statements

NDNQFRRRA's budgeted financial statements have changed since the publication of the 2019-20 Portfolio Budget Statements as a result of the measures identified in section 1.3 reflecting the expanded remit of the agency.

#### Departmental Financial Statements

The departmental income statement reflects the additional funding and expenses in 2019-20 and 2020-21 to undertake the whole-of-government response to the national drought.

#### 3.1.2 Budgeted financial statements

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	195	11,068	14,884	5,504	5,613
Suppliers	2,190	6,921	13,597	1,502	1,282
Grants					
Depreciation and amortisation	-	238	238	238	238
<b>Total expenses</b>	<b>2,385</b>	<b>18,227</b>	<b>28,719</b>	<b>7,244</b>	<b>7,133</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
Other revenue	2,366	-	-	-	-
<b>Total own-source income</b>	<b>2,366</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cost of / (contribution by) services</b>	<b>(19)</b>	<b>(18,227)</b>	<b>(28,719)</b>	<b>(7,244)</b>	<b>(7,133)</b>
Revenue from Government	-	17,989	28,481	7,006	6,895
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(19)</b>	<b>(238)</b>	<b>(238)</b>	<b>(238)</b>	<b>(238)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(19)</b>	<b>(238)</b>	<b>(238)</b>	<b>(238)</b>	<b>(238)</b>

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

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations</b>	(19)	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	-	238	238	238	238
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	(19)	(238)	(238)	(238)	(238)

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where *Appropriation Act (No. 1)* or *Appropriation Bill (No. 3)* revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through *Appropriation Act (No. 1)* or *Bill (No. 3)* equity appropriations. For information regarding DCB, please refer to Table 3.5 Departmental Capital Budget Statement.

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

	2018-19	2019-20	2021-22	2022-23	2023-24
	Actual	Revised	Forw ard	Forw ard	Forw ard
	\$'000	budget	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	-	-	-	-	-
<b>Total financial assets</b>	-	-	-	-	-
<b>Non-financial assets</b>					
Property, plant and equipment	-	2,663	2,525	2,287	2,049
<b>Total non-financial assets</b>	-	<b>2,663</b>	<b>2,525</b>	<b>2,287</b>	<b>2,049</b>
Assets held for sale					
<b>Total assets</b>	-	<b>2,663</b>	<b>2,525</b>	<b>2,287</b>	<b>2,049</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	-	-	-	-	-
<b>Total payables</b>	-	-	-	-	-
<b>Provisions</b>					
Employee provisions	19	25	25	25	25
<b>Total provisions</b>	<b>19</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>Total liabilities</b>	<b>19</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>Net assets</b>	<b>(19)</b>	<b>2,638</b>	<b>2,500</b>	<b>2,262</b>	<b>2,024</b>
<b>EQUITY*</b>					
Contributed equity	-	2,901	3,001	3,001	3,001
Retained surplus / (accumulated deficit)	(19)	(263)	(501)	(739)	(977)
<b>Total Equity</b>	<b>(19)</b>	<b>2,638</b>	<b>2,500</b>	<b>2,262</b>	<b>2,024</b>

Prepared on Australian Accounting Standards basis.

\* Equity is the residual interest in assets after the deduction of liabilities.



**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget Year 2019-20)**

	Retained earnings	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2019</b>			
Balance carried forward from previous period	(25)	-	(25)
<b>Adjusted opening balance</b>	<b>(25)</b>	<b>-</b>	<b>(25)</b>
<b>Comprehensive income</b>			
Surplus/(deficit) for the period	(238)		(238)
<b>Total comprehensive income</b>	<b>(238)</b>	<b>-</b>	<b>(238)</b>
<b>Transactions with owners</b>			
<b>Contributions by owners</b>			
Departmental Capital Budget (DCB)	-	2,901	2,901
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>2,901</b>	<b>2,901</b>
<b>Estimated closing balance as at 30 June 2020</b>	<b>(263)</b>	<b>2,901</b>	<b>2,638</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(263)</b>	<b>2,901</b>	<b>2,638</b>

Prepared on Australian Accounting Standards basis.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	-	17,989	28,481	7,006	6,895
<b>Total cash received</b>	<b>-</b>	<b>17,989</b>	<b>28,481</b>	<b>7,006</b>	<b>6,895</b>
<b>Cash used</b>					
Employees	-	11,068	14,884	5,504	5,613
Suppliers	-	6,921	13,597	1,502	1,282
<b>Total cash used</b>	<b>-</b>	<b>17,989</b>	<b>28,481</b>	<b>7,006</b>	<b>6,895</b>
<b>Net cash from / (used by) operating activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	-	2,901	100	-	-
<b>Total cash used</b>	<b>-</b>	<b>(2,901)</b>	<b>(100)</b>	<b>-</b>	<b>-</b>
<b>Net cash from / (used by) investing activities</b>	<b>-</b>	<b>(2,901)</b>	<b>(100)</b>	<b>-</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	-	2,901	100	-	-
<b>Total cash received</b>	<b>-</b>	<b>2,901</b>	<b>100</b>	<b>-</b>	<b>-</b>
<b>Net cash from/(used by) financing activities</b>	<b>-</b>	<b>2,901</b>	<b>100</b>	<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	-	-	-	-	-
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

	2018-19	2019-20	2021-22	2022-23	2023-24
	Actual	Revised	Forw ard	Forw ard	Forw ard
	\$'000	budget	estimate	estimate	estimate
		\$'000	\$'000	\$'000	\$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 and Bill 3 (DCB)	-	2,901	100	-	-
<b>Total new capital appropriations</b>	-	<b>2,901</b>	<b>100</b>	-	-
<b>Provided for:</b>					
Purchase of non-financial assets	-	2,901	100	-	-
<b>Total Items</b>	-	<b>2,901</b>	<b>100</b>	-	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	-	2,901	100	-	-
<b>TOTAL AMOUNT SPENT</b>	-	<b>2,901</b>	<b>100</b>	-	-
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	-	2,901	100	-	-
<b>TOTAL CASH REQUIRED TO ACQUIRE ASSETS</b>	-	<b>2,901</b>	<b>100</b>	-	-

Prepared on Australian Accounting Standards basis.

- (a) Includes the following sources of funding:
- current Appropriation Bill (No. 3) and prior year Appropriation Act No. 1/3/5 appropriations (excluding amounts from the DCB);
  - donations and gifts of non-financial assets;
  - internally developed assets;
  - proceeds from the sale of assets; and
  - s74 External Revenue.

**Table 3.6: Statement of asset movements (2019-20 Budget year)**

	Other property, plant and equipment \$'000	Total \$'000
<b>As at 1 July 2019</b>		
Gross book value	-	-
Accumulated depreciation/ amortisation and impairment	-	-
<b>Opening net book balance</b>	<b>-</b>	<b>-</b>
<b>CAPITAL ASSET ADDITIONS</b>		
<b>Estimated expenditure on new or replacement assets</b>		
By purchase - appropriation ordinary annual services (a)	2,901	2,901
<b>Total additions</b>	<b>2,901</b>	<b>2,901</b>
<b>Other movements</b>		
Depreciation/amortisation expense	(238)	(238)
<b>Total other movements</b>	<b>(238)</b>	<b>(238)</b>
<b>As at 30 June 2020</b>		
Gross book value	2,901	2,901
Accumulated depreciation/ amortisation and impairment	(238)	(238)
<b>Closing net book balance</b>	<b>2,663</b>	<b>2,663</b>

Prepared on Australian Accounting Standards basis.

- (a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2019-2020* and *Appropriation Bill (No. 3) 2019-2020* for the Departmental Capital Budget.



# NATIONAL INDIGENOUS AUSTRALIANS AGENCY

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# NATIONAL INDIGENOUS AUSTRALIANS AGENCY

## Section 1: Entity overview and resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The National Indigenous Australians Agency (NIAA), established on 1 July 2019, reflects the Australian Government's approach to improving the lives of Indigenous Australians.

The NIAA has remained within the Prime Minister's portfolio, keeping the important work of the agency at the heart of government. As an Executive Agency, NIAA is well placed to coordinate across the Commonwealth, and to work with state and territory counterparts and critically, with Indigenous communities, and stakeholders to ensure that programs and services are delivering for Indigenous Australians as intended.

In partnership with Indigenous Australians, the NIAA aims to build trust and establish a strong reputation for reliably delivering quality advice to government, and real outcomes for Indigenous Australians. The NIAA is committed to genuine engagement and partnering together with Indigenous Australians, to decide how future policies are developed, at all levels; state, regional and local. The NIAA has a strong regional footprint which we aim to leverage to strengthen our partnerships and align outcomes with the needs of communities, co-designed by them.

In 2019-20, the NIAA will deliver on its purpose through key priorities including:

- working to improve mental health and youth suicide outcomes, community safety, as well as, education and employment outcomes, particularly in remote areas,
- working on the Voice, constitutional recognition and Closing the Gap, particularly through our partnership with the National Coalition of Aboriginal and Torres Strait Islander Peak Organisations, and
- enhancing regional governance and local decision making, and Indigenous economic development

### 1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for the NIAA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2019-20 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.



**Table 1.1: NIAA resource statement — Additional Estimates for 2019-20 as at February 2020**

	<i>Actual available appropriation</i>	Estimate as at Budget (a)	Proposed Additional Estimates	Total estimate at Additional Estimates
	2018-19 \$'000	2019-20 \$'000	2019-20 \$'000	2019-20 \$'000
<b>Departmental</b>				
Annual appropriations - ordinary annual services (b)				
Departmental appropriation	-	161,556	91,116	252,672
s74 external revenue (c)	-	4,036	-	4,036
Departmental capital budget (d)	-	-	10,590	10,590
Annual appropriations - other services - non-operating (e)				
Equity injection	-	8,821	-	8,821
<i>Total departmental annual appropriations</i>	-	174,413	101,706	276,119
<b>Total departmental resourcing</b>	-	174,413	101,706	276,119
<b>Administered</b>				
Annual appropriations - ordinary annual services (b)				
Outcome 1	-	1,274,253	-	1,274,253
Annual appropriations - other services - specific payments to States, Territories and local government (e)				
Outcome 1 (f)	-	4,779	-	4,779
<i>Total administered annual appropriations</i>	-	1,279,032	-	1,279,032
<i>Total administered special appropriations</i>	-	389,457	133,267	522,724
Special accounts (g)				
Opening balance	-	-	-	-
Appropriation receipts (h)	-	318,000	132,000	450,000
Non-appropriation receipts	-	849,365	122,522	971,887
<i>Total special account receipts</i>	-	1,167,365	254,522	1,421,887
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	-	(318,000)	(132,000)	(450,000)
<b>Total administered resourcing</b>	-	2,517,854	255,789	2,773,643
<b>Total resourcing for the NIAA</b>	-	2,692,267	357,495	3,049,762
			<i>Actual 2018-19</i>	2019-20
<b>Average staffing level (number)</b>			-	1,205

Prepared on a resourcing (i.e. appropriations available) basis.

Please note: All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Note: As a result of a Machinery of Government transfer reflected in PAES, NIAA has received \$88.705 million in Departmental Appropriation, \$8.490 million in Departmental Capital Budget and \$6.924 million in Equity Injections from PM&C.

*Additional Estimates Statements – NIAA*

- (a) Includes other variations and election commitments including the Savings Efficiency Dividend and transfers of funding from PM&C applied against the 2019-20 Appropriation Acts 1 and 2.
- (b) Appropriation Act (No. 1) 2019-2020 and Appropriation Bill (No. 3) 2019-2020.
- (c) Estimated external revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) Appropriation Act (No. 2) 2019-2020 and Appropriation Act (No. 4) 2019-2020.
- (f) Relates to appropriations for payment to the States, Territories and local governments in Appropriation Bill No.2 2019-20. Outcome 1 - Program 1.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of \$4.779 million to the Northern Territory in 2019-20. Information on the terms and conditions can be found in the National Partnership on Northern Territory Remote Aboriginal Investment at [http://federalfinancialrelations.gov.au/content/npa/community\\_services/national-partnership/NT\\_remote\\_aboriginal\\_investments\\_NP.pdf](http://federalfinancialrelations.gov.au/content/npa/community_services/national-partnership/NT_remote_aboriginal_investments_NP.pdf). Terms and conditions are made under authority from section 7(2) of the *COAG Reform Fund Act 2008* and the Intergovernmental Agreement on Federal Financial Relations.
- (g) Refer to Table 3.1 for further information on Special Accounts.
- (h) Amounts credited to the special accounts from NIAA's annual and special appropriations.

### 1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2019-20 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

**Table 1.2: NIAA 2019-20 measures since Budget**

	Program	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
<b>Expense measures</b>					
Biosecurity Services - increased cost recovery and not proceeding with original imports levy (a)	1.1	-	-	-	-
Administered expenses		-	-	-	-
<b>Total</b>		-	-	-	-
New Deregulation Agenda (b)	1.7	50	-	-	-
Departmental expenses		50	-	-	-
<b>Total</b>		<b>50</b>	-	-	-
Prime Minister and Cabinet - additional funding	1.7	-	4,500	4,500	4,500
Departmental expenses		-	4,500	4,500	4,500
<b>Total</b>		-	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>Total expense measures</b>					
Departmental		<b>50</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>

Prepared on a Government Financial Statistics (fiscal) basis.

- (a) The lead entity for measure *Biosecurity Services - increased cost recovery and not proceeding with original imports levy* is the Department of Agriculture, Water and the Environment. The full measure description and package details appear in MYEFO under the Agriculture Portfolio.
- (b) The lead entity for measure *New Deregulation Agenda* is the Department of the Treasury. The full measure description and package details appear in MYEFO under the Treasury Portfolio.

## 1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for NIAA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2019-20 Budget in Appropriation Bills Nos. 3 and 4.

**Table 1.3: Additional estimates and other variations to outcomes since 2019-20 Budget**

	Program impacted	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Changes in Parameters</b>					
(net decrease)	1.1-1.6	-	(2,566)	(3,883)	(3,955)
<b>Special appropriations</b>					
<b>Other Variations</b>					
net increase	1.1,1.2	133,267	1,581	1,544	1,878
(net decrease)	1.1	-	(47,000)	(9,000)	-
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>133,267</b>	<b>(47,985)</b>	<b>(11,339)</b>	<b>(2,077)</b>
<b>Departmental</b>					
<b>Annual appropriations</b>					
New Deregulation Agenda Prime Minister and Cabinet - additional funding	1.7	50	-	-	-
	1.7	-	4,500	4,500	4,500
<b>Changes in Parameters</b>					
(net decrease)	1.7	-	(300)	(298)	(298)
<b>Machinery of Government Changes (a)</b>					
net increase	1.7	93,159	89,432	88,630	88,872
<b>Other Variations</b>					
net increase	1.7	8,497	8,758	5,453	5,067
(net decrease)	1.7	-	(8)	(8)	(10)
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>101,706</b>	<b>102,382</b>	<b>98,277</b>	<b>98,131</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>234,973</b>	<b>54,397</b>	<b>86,938</b>	<b>96,054</b>

Prepared on a resourcing (i.e. appropriations available) basis.

- (a) This table reflects the impact of functions that have transferred from the Department of the Prime Minister and Cabinet as a result of a Machinery of Government transfer.

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for NIAA through Appropriation Bills Nos. 3 and 4.

**Table 1.4: Appropriation Bill (No. 3) 2019-20**

	2018-19 Available \$'000	2019-20 Budget \$'000	2019-20 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Administered items</b>					
Outcome 1	-	1,274,253	1,274,253	-	-
<b>Total administered</b>	-	<b>1,274,253</b>	<b>1,274,253</b>	-	-
<b>Departmental programs</b>					
Outcome 1	-	161,556	263,262	101,706	-
<b>Total departmental</b>	-	<b>161,556</b>	<b>263,262</b>	<b>101,706</b>	-
<b>Total administered and departmental</b>	-	<b>1,435,809</b>	<b>1,537,515</b>	<b>101,706</b>	-

## Section 2: Revisions to outcomes and planned performance

### 2.1 CHANGES TO OUTCOME AND PROGRAM STRUCTURES

The NIAA was established as an Executive Agency on 1 July 2019. Outcome 2 and its related programs have transferred from the Department of the Prime Minister and Cabinet to NIAA and are now presented as Outcome 1. There have been no other changes to the outcome or program structure since the publication of the 2019-20 PB Statements.

**Table 2: Changes to the outcome and program structures since the last portfolio statement**

<b>New Outcome 1</b>	<i>Improve results for Indigenous Australians including in relation to school attendance, employment and community safety, through delivering services and programmes, and through measures that recognise the special place that Indigenous people hold in this Nation.</i>
Description of change:	Executive Order 29 May 2019, transferred from the Department of the Prime Minister and Cabinet

## 2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: Improve results for Indigenous Australians including in relation to school attendance, employment and community safety, through delivering services and programs, and through measures that recognise the special place that Indigenous people hold in this Nation.**

### Linked programs

Linked programs for Outcome 1 can be found in the 2019-20 PB Statements, under the PM&C chapter Outcome 2.

### Budgeted expenses for Outcome 1

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

**Table 2.2.1 Budgeted expenses for Outcome 1**

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>Program 1.1: Jobs, Land and the Economy</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	685,422	692,392	703,293	717,078
<b>Total annual administered expenses</b>	<b>-</b>	<b>685,422</b>	<b>692,392</b>	<b>703,293</b>	<b>717,078</b>
Special appropriations					
<i>Aboriginal Land Rights (Northern Territory) Act 1976</i>	-	450,000	318,000	365,000	374,000
<i>Ranger Agreement</i>	-	1,043	1,065	1,092	1,119
<b>Total special appropriation expenses</b>	<b>-</b>	<b>451,043</b>	<b>319,065</b>	<b>366,092</b>	<b>375,119</b>
Special accounts					
<i>Indigenous Land and Sea Corporation Funding Special Account (a)</i>	-	54,143	55,606	56,829	58,250
Aboriginals Benefits Account	-	231,941	193,250	208,271	211,905
<b>Total special account expenses</b>	<b>-</b>	<b>286,084</b>	<b>248,856</b>	<b>265,100</b>	<b>270,155</b>
less expenses made from special appropriations credited to special accounts	-	(450,000)	(318,000)	(365,000)	(374,000)
<b>Administered total</b>	<b>-</b>	<b>972,549</b>	<b>942,313</b>	<b>969,485</b>	<b>988,352</b>
<b>Total expenses for program 1.1</b>	<b>-</b>	<b>972,549</b>	<b>942,313</b>	<b>969,485</b>	<b>988,352</b>

**Table 2.2.1 Budgeted expenses for Outcome 1 (continued)**

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>Program 1.2: Children and Schooling</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	229,849	233,032	236,467	240,222
Other services (Appropriation Act No. 2 and Bill No. 4) (b)	-	4,779	3,609	3,635	-
<b>Total annual administered expenses</b>	<b>-</b>	<b>234,628</b>	<b>236,641</b>	<b>240,102</b>	<b>240,222</b>
Special appropriations					
<i>Higher Education Support Act 2003</i>	-	71,681	73,440	75,056	77,006
<b>Total special appropriation expenses</b>	<b>-</b>	<b>71,681</b>	<b>73,440</b>	<b>75,056</b>	<b>77,006</b>
<b>Administered total</b>	<b>-</b>	<b>306,309</b>	<b>310,081</b>	<b>315,158</b>	<b>317,228</b>
<b>Total expenses for program 1.2</b>	<b>-</b>	<b>306,309</b>	<b>310,081</b>	<b>315,158</b>	<b>317,228</b>
<b>Program 1.3: Safety and Wellbeing</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	243,454	260,280	255,940	260,014
<b>Administered total</b>	<b>-</b>	<b>243,454</b>	<b>260,280</b>	<b>255,940</b>	<b>260,014</b>
<b>Total expenses for program 1.3</b>	<b>-</b>	<b>243,454</b>	<b>260,280</b>	<b>255,940</b>	<b>260,014</b>
<b>Program 1.4: Culture and Capability</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	49,921	50,625	51,384	52,205
<b>Administered total</b>	<b>-</b>	<b>49,921</b>	<b>50,625</b>	<b>51,384</b>	<b>52,205</b>
<b>Total expenses for program 1.4</b>	<b>-</b>	<b>49,921</b>	<b>50,625</b>	<b>51,384</b>	<b>52,205</b>
<b>Program 1.5: Remote Australia Strategies</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	53,611	54,367	55,183	56,066
<b>Administered total</b>	<b>-</b>	<b>53,611</b>	<b>54,367</b>	<b>55,183</b>	<b>56,066</b>
<b>Total expenses for program 1.5</b>	<b>-</b>	<b>53,611</b>	<b>54,367</b>	<b>55,183</b>	<b>56,066</b>
<b>Program 1.6: Evaluation and Research</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	12,000	10,000	10,150	10,312
<b>Administered total</b>	<b>-</b>	<b>12,000</b>	<b>10,000</b>	<b>10,150</b>	<b>10,312</b>
<b>Total expenses for program 1.6</b>	<b>-</b>	<b>12,000</b>	<b>10,000</b>	<b>10,150</b>	<b>10,312</b>
<b>Program 1.7: Program Support</b>					
Departmental expenses					
Departmental appropriation*	-	250,572	246,483	241,213	241,010
s74 External Revenue (c)	-	4,036	4,036	4,036	4,036
Expenses not requiring appropriation in the Budget year (d)	-	10,119	9,446	8,830	8,268
<b>Departmental total</b>	<b>-</b>	<b>264,727</b>	<b>259,965</b>	<b>254,079</b>	<b>253,314</b>
<b>Total expenses for program 1.7</b>	<b>-</b>	<b>264,727</b>	<b>259,965</b>	<b>254,079</b>	<b>253,314</b>



**Table 2.2.1 Budgeted expenses for Outcome 1 (continued)**

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>Administered expenses</b>					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	1,274,257	1,300,696	1,312,417	1,335,897
Other services (Appropriation Act No. 2 and Bill No. 4)	-	4,779	3,609	3,635	-
Special appropriations	-	522,724	392,505	441,148	452,125
Special accounts	-	286,084	248,856	265,100	270,155
less expenses made from Special appropriations credited to special accounts	-	(450,000)	(318,000)	(365,000)	(374,000)
<b>Administered total</b>	<b>-</b>	<b>1,637,844</b>	<b>1,627,666</b>	<b>1,657,300</b>	<b>1,684,177</b>
<b>Departmental expenses</b>					
Departmental appropriation*	-	250,572	246,483	241,213	241,010
Section 74 External Revenue (c)	-	4,036	4,036	4,036	4,036
Expenses not requiring appropriation in the Budget year (d)	-	10,119	9,446	8,830	8,268
<b>Departmental total</b>	<b>-</b>	<b>264,727</b>	<b>259,965</b>	<b>254,079</b>	<b>253,314</b>
<b>Total expenses for Outcome 1</b>	<b>-</b>	<b>1,902,571</b>	<b>1,887,631</b>	<b>1,911,379</b>	<b>1,937,491</b>

	2018-19	2019-20
<b>Average staffing level (number)</b>	-	1,205

\* Reporting as per the new accounting standard AASB16 Leases came into effect for Commonwealth entities from 1 July 2019.

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

- The purpose of the Indigenous Land and Sea Corporation Funding (ILSCF) Special Account is to make the annual and discretionary additional payments to the Indigenous Land and Sea Corporation (ILSC). Funds are received from the Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF) Special Account managed by the Future Fund Agency and Board of Guardians under the Finance Portfolio.
- Program 1.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of \$4.779 million to the Northern Territory in 2019-20. Information on the terms and conditions can be found in the National Partnership on the Northern Territory Remote Aboriginal Investment at [http://federalfinancialrelations.gov.au/content/npa/community\\_services/national-partnership/NT\\_remote\\_aboriginal\\_investment\\_NP.pdf](http://federalfinancialrelations.gov.au/content/npa/community_services/national-partnership/NT_remote_aboriginal_investment_NP.pdf). Terms and conditions are made under authority from section 7(2) of the *COAG Reform Fund Act 2008* and the Intergovernmental Agreement on Federal Financial Relations.
- Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees and other services provided free of charge.

## Section 3: Special account flows and budgeted financial statements

### 3.1 SPECIAL ACCOUNT FLOWS

#### Estimates of special account flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by NIAA.

**Table 3.1: Estimates of special account flows and balances**

		Opening balance	Receipts	Payments	Adjustments	Closing balance
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Aboriginal and Torres Strait Islander Corporations Unclaimed Money Account (A)	1					
<b>2019-20</b>		-	-	(5)	979	974
2018-19		-	-	-	-	-
Aboriginals Benefit Account (A)	1					
<b>2019-20</b>		-	1,357,611	(1,357,611)	9,154	9,154
2018-19		-	-	-	-	-
Indigenous Land and Sea Corporation Funding Special Account (A)*	1					
<b>2019-20</b>		-	54,143	(54,143)	-	-
2018-19		-	-	-	-	-
<b>Total special accounts</b>						
<b>2019-20 Budget estimate</b>		-	1,411,754	(1,411,759)	10,133	10,128
<i>Total special accounts</i>						
<i>2018-19 actual</i>		-	-	-	-	-

(A) = Administered

\*As of 1 February 2019, the Aboriginal and Torres Strait Islander Land Account was transferred to the Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF). The ATSILSFF is managed by the Future Fund Management Agency and Board of Guardians under the Finance Portfolio. Funding for the annual and discretionary additional payments to the ILSC is released to the Indigenous Land and Sea Corporation Funding Special Account in accordance with section 22 of the ATSILSFF Act.

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Analysis of budgeted financial statements**

NIAA's budgeted financial statements reflect its establishment as an Executive Agency on 1 July 2019 and the subsequent transfer of appropriation from PM&C for functions now delivered by NIAA.

#### **Departmental Financial Statements**

In addition to funding received from PM&C, NIAA has received additional appropriation for the measures set out in Table 1.2. NIAA is budgeting for a break even position in 2019-20 and each forward year, after adjusting for depreciation expense and the impact of the implementation of Australian Accounting Standard Board AASB 16 *Leases* which came into effect from 1 July 2019. As a result, most leases are now recognised on the balance sheet.

The Comprehensive Income Statement (Table 3.2) sets out the application of funding to ordinary operating expenses.

#### **Administered Financial Statements**

The administered financial statements reflect the funding received from PM&C for functions now delivered by NIAA.

### 3.2.2 Budgeted financial statements

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	-	156,130	155,794	151,951	151,614
Suppliers	-	84,323	80,673	80,371	81,685
Depreciation and amortisation	-	21,467	20,943	19,442	17,918
Other expenses	-	2,807	2,555	2,315	2,097
<b>Total expenses</b>	<b>-</b>	<b>264,727</b>	<b>259,965</b>	<b>254,079</b>	<b>253,314</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Rendering of services	-	4,036	4,036	4,036	4,036
<b>Total own-source revenue</b>	<b>-</b>	<b>4,036</b>	<b>4,036</b>	<b>4,036</b>	<b>4,036</b>
<b>Gains</b>					
Other gains	-	566	566	566	566
<b>Total gains</b>	<b>-</b>	<b>566</b>	<b>566</b>	<b>566</b>	<b>566</b>
<b>Total own-source income</b>	<b>-</b>	<b>4,602</b>	<b>4,602</b>	<b>4,602</b>	<b>4,602</b>
<b>Net cost of / (contribution by) services</b>	<b>-</b>	<b>(260,125)</b>	<b>(255,363)</b>	<b>(249,477)</b>	<b>(248,712)</b>
Revenue from Government	-	250,572	246,483	241,213	241,010
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>-</b>	<b>(9,553)</b>	<b>(8,880)</b>	<b>(8,264)</b>	<b>(7,702)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>-</b>	<b>(9,553)</b>	<b>(8,880)</b>	<b>(8,264)</b>	<b>(7,702)</b>

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on right-of-use (ROU), principal repayments on leased assets</b>	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	-	6,217	6,217	6,215	6,216
less depreciation/amortisation expenses for ROU (b)	-	15,250	14,726	13,227	11,702
add principal repayments on leased assets (b)	-	11,914	12,063	11,178	10,216
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	-	<b>(9,553)</b>	<b>(8,880)</b>	<b>(8,264)</b>	<b>(7,702)</b>

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Appropriation Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act (No. 1) or Bill (No. 3) equity appropriations. For information regarding DCB, please refer to Table 3.6 Departmental Capital Budget Statement.
- (b) Application of leases in accordance with AASB 16 *Leases*.

**Table 3.3: Budgeted departmental balance sheet (as at 30 June)**

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Revised	Forw ard	Forw ard	Forw ard
	\$'000	budget	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	-	45,325	45,325	45,325	45,325
Accrued revenue	-	750	750	750	750
<b>Total financial assets</b>	-	<b>46,075</b>	<b>46,075</b>	<b>46,075</b>	<b>46,075</b>
<b>Non-financial assets</b>					
Land and buildings	-	187,131	171,031	156,169	142,685
Property, plant and equipment	-	8,888	14,703	20,796	27,095
Intangibles	-	23,131	22,174	22,078	21,979
Other non-financial assets	-	1,012	1,012	1,012	1,012
<b>Total non-financial assets</b>	-	<b>220,162</b>	<b>208,920</b>	<b>200,055</b>	<b>192,771</b>
<b>Total assets</b>	-	<b>266,237</b>	<b>254,995</b>	<b>246,130</b>	<b>238,846</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	-	2,046	2,046	2,046	2,046
Leases	-	122,975	110,912	99,734	89,518
Other payables	-	114	114	114	114
<b>Total payables</b>	-	<b>125,135</b>	<b>113,072</b>	<b>101,894</b>	<b>91,678</b>
<b>Provisions</b>					
Employee provisions	-	49,163	49,163	49,163	49,163
Other provisions	-	642	642	642	642
<b>Total provisions</b>	-	<b>49,805</b>	<b>49,805</b>	<b>49,805</b>	<b>49,805</b>
<b>Total liabilities</b>	-	<b>174,940</b>	<b>162,877</b>	<b>151,699</b>	<b>141,483</b>
<b>Net assets</b>	-	<b>91,297</b>	<b>92,118</b>	<b>94,431</b>	<b>97,363</b>
<b>EQUITY*</b>					
Contributed equity	-	80,454	90,155	100,732	111,366
Reserves	-	5,516	5,516	5,516	5,516
Retained earnings / (accumulated deficit)	-	5,327	(3,553)	(11,817)	(19,519)
<b>Total Equity</b>	-	<b>91,297</b>	<b>92,118</b>	<b>94,431</b>	<b>97,363</b>

Prepared on Australian Accounting Standards basis.

\* Equity is the residual interest in assets after the deduction of liabilities.

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2019-20)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2019</b>				
Adjustment for changes in accounting policies	14,880	-	-	14,880
<b>Adjusted opening balance</b>	<b>14,880</b>	<b>-</b>	<b>-</b>	<b>14,880</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(9,553)	-	-	(9,553)
<b>Total comprehensive income</b>	<b>(9,553)</b>	<b>-</b>	<b>-</b>	<b>(9,553)</b>
<b>Transactions with owners</b>				
<b>Distributions to owners</b>				
Restructuring	-	5,516	61,043	66,559
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	10,590	10,590
Equity Injection - Appropriation	-	-	8,821	8,821
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>5,516</b>	<b>80,454</b>	<b>85,970</b>
<b>Estimated closing balance as at 30 June 2020</b>	<b>5,327</b>	<b>5,516</b>	<b>80,454</b>	<b>91,297</b>
<b>Closing balance attributable to the Australian Government</b>	<b>5,327</b>	<b>5,516</b>	<b>80,454</b>	<b>91,297</b>

Prepared on Australian Accounting Standards basis.

**Table 3.5: Budgeted departmental statement of cash flows  
(for the period ended 30 June)**

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	-	250,572	246,483	241,213	241,010
Sale of goods and rendering of services	-	4,036	4,036	4,036	4,036
<b>Total cash received</b>	<b>-</b>	<b>254,608</b>	<b>250,519</b>	<b>245,249</b>	<b>245,046</b>
<b>Cash used</b>					
Employees	-	156,130	155,794	151,951	151,614
Suppliers	-	83,757	80,107	79,805	81,119
Interest payments on lease liability	-	2,807	2,555	2,315	2,097
<b>Total cash used</b>	<b>-</b>	<b>242,694</b>	<b>238,456</b>	<b>234,071</b>	<b>234,830</b>
<b>Net cash from / (used by) operating activities</b>	<b>-</b>	<b>11,914</b>	<b>12,063</b>	<b>11,178</b>	<b>10,216</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	-	19,411	9,701	10,577	10,634
<b>Total cash used</b>	<b>-</b>	<b>19,411</b>	<b>9,701</b>	<b>10,577</b>	<b>10,634</b>
<b>Net cash from / (used by) investing activities</b>	<b>-</b>	<b>(19,411)</b>	<b>(9,701)</b>	<b>(10,577)</b>	<b>(10,634)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	-	19,411	9,701	10,577	10,634
<b>Total cash received</b>	<b>-</b>	<b>19,411</b>	<b>9,701</b>	<b>10,577</b>	<b>10,634</b>
<b>Cash used</b>					
Principal payments on lease liability	-	11,914	12,063	11,178	10,216
<b>Total cash used</b>	<b>-</b>	<b>11,914</b>	<b>12,063</b>	<b>11,178</b>	<b>10,216</b>
<b>Net cash from/(used by) financing activities</b>	<b>-</b>	<b>7,497</b>	<b>(2,362)</b>	<b>(601)</b>	<b>418</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	-	-	-	-	-
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.



**Table 3.6: Departmental capital budget statement (for the period ended 30 June)**

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Revised	Forward	Forward	Forward
	\$'000	budget	estimate	estimate	estimate
		\$'000	\$'000	\$'000	\$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 and Bill 3 (DCB)	-	10,590	8,461	8,476	8,533
Equity injections - Act No. 2 and Bill 4 (a)	-	8,821	1,240	2,101	2,101
<b>Total new capital appropriations</b>	<b>-</b>	<b>19,411</b>	<b>9,701</b>	<b>10,577</b>	<b>10,634</b>
<b>Provided for:</b>					
Purchase of non-financial assets	-	19,411	9,701	10,577	10,634
<b>Total Items</b>	<b>-</b>	<b>19,411</b>	<b>9,701</b>	<b>10,577</b>	<b>10,634</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (b)	-	10,590	8,461	8,476	8,533
Funded by capital appropriations - equity injection (a)	-	8,821	1,240	2,101	2,101
<b>TOTAL AMOUNT SPENT</b>	<b>-</b>	<b>19,411</b>	<b>9,701</b>	<b>10,577</b>	<b>10,634</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	-	19,411	9,701	10,577	10,634
<b>Total cash used to acquire assets</b>	<b>-</b>	<b>19,411</b>	<b>9,701</b>	<b>10,577</b>	<b>10,634</b>

Prepared on Australian Accounting Standards basis.

- (a) Includes both current Appropriation Bill (No.4) and prior year Appropriation Act (No.2).  
 (b) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

**Table 3.7: Statement of asset movements (2019-20 Budget year)**

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	L&B, IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2019</b>						
Gross book value	-	-	-	-	-	-
Gross book value - ROU	589	132,947	986	-	-	134,522
Accumulated depreciation/amortisation and impairment	-	-	-	-	-	-
Accumulated depreciation/amortisation and impairment - ROU	-	-	-	-	-	-
<b>Opening net book balance</b>	<b>589</b>	<b>132,947</b>	<b>986</b>	<b>-</b>	<b>-</b>	<b>134,522</b>
<b>CAPITAL ASSET ADDITIONS</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation equity (a)	-	474	-	8,347	-	8,821
By purchase - appropriation ordinary annual services (b)	-	-	4,457	6,133	-	10,590
By purchase - other - ROU	-	-	367	-	-	367
From acquisition of entities or operations (including restructuring)	10,336	59,729	4,717	11,535	1,012	87,329
<b>Total additions</b>	<b>10,336</b>	<b>60,203</b>	<b>9,541</b>	<b>26,015</b>	<b>1,012</b>	<b>107,107</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	(2,389)	(943)	(2,884)	-	(6,216)
Depreciation/amortisation on ROU	(101)	(14,454)	(696)	-	-	(15,251)
<b>Total other movements</b>	<b>(101)</b>	<b>(16,843)</b>	<b>(1,639)</b>	<b>(2,884)</b>	<b>-</b>	<b>(21,467)</b>
<b>As at 30 June 2020</b>						
Gross book value	10,336	60,203	9,174	26,015	1,012	106,740
Gross book value - ROU	589	132,947	1,353	-	-	134,889
Accumulated depreciation/ amortisation and impairment	-	(2,389)	(943)	(2,884)	-	(6,216)
Accumulated depreciation/amortisation	(101)	(14,454)	(696)	-	-	(15,251)
<b>Closing net book balance</b>	<b>10,824</b>	<b>176,307</b>	<b>8,888</b>	<b>23,131</b>	<b>1,012</b>	<b>220,162</b>

Prepared on Australian Accounting Standards basis.

- (a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No.2) 2019-2020* and *Appropriation Bill (No. 4) 2019-2020*, including Collection Development Acquisition Budget.
- (b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2019-2020* and *Appropriation Bill (No.3) 2019-2020* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

**Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)**

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	-	65,703	64,553	64,080	64,276
Grants	-	1,314,046	1,342,247	1,356,110	1,377,770
Depreciation	-	74	74	74	41
Other expenses	-	258,021	220,792	237,036	242,090
<b>Total expenses administered on behalf of Government</b>	<b>-</b>	<b>1,637,844</b>	<b>1,627,666</b>	<b>1,657,300</b>	<b>1,684,177</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Interest	-	38,745	26,999	26,418	25,815
Other non-taxation revenue	-	64,930	66,393	67,616	69,037
<b>Total non-taxation revenue</b>	<b>-</b>	<b>103,675</b>	<b>93,392</b>	<b>94,034</b>	<b>94,852</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>-</b>	<b>103,675</b>	<b>93,392</b>	<b>94,034</b>	<b>94,852</b>
<b>Total own-source income administered on behalf of Government</b>	<b>-</b>	<b>103,675</b>	<b>93,392</b>	<b>94,034</b>	<b>94,852</b>
<b>Net cost of/(contribution by) services</b>	<b>-</b>	<b>(1,534,169)</b>	<b>(1,534,274)</b>	<b>(1,563,266)</b>	<b>(1,589,325)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>-</b>	<b>(1,534,169)</b>	<b>(1,534,274)</b>	<b>(1,563,266)</b>	<b>(1,589,325)</b>

Prepared on Australian Accounting Standards basis.

**Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)**

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	-	10,133	10,133	10,133	10,133
Trade and other receivables	-	35,299	28,836	21,792	17,238
Other investments	-	1,280,056	1,424,303	1,600,529	1,782,121
<b>Total financial assets</b>	-	<b>1,325,488</b>	<b>1,463,272</b>	<b>1,632,454</b>	<b>1,809,492</b>
<b>Non-financial assets</b>					
Land and buildings	-	472	398	324	283
Other non-financial assets	-	3,678	3,678	3,678	3,678
<b>Total non-financial assets</b>	-	<b>4,150</b>	<b>4,076</b>	<b>4,002</b>	<b>3,961</b>
<b>Total assets administered on behalf of Government</b>	-	<b>1,329,638</b>	<b>1,467,348</b>	<b>1,636,456</b>	<b>1,813,453</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	-	8,248	8,248	8,248	8,248
Grants	-	23,964	23,964	23,964	23,964
Other payables	-	2,820	2,820	2,820	2,820
<b>Total payables</b>	-	<b>35,032</b>	<b>35,032</b>	<b>35,032</b>	<b>35,032</b>
<b>Interest bearing liabilities</b>					
Leases	-	476	404	332	293
<b>Total interest bearing liabilities</b>	-	<b>476</b>	<b>404</b>	<b>332</b>	<b>293</b>
<b>Total liabilities administered on behalf of Government</b>	-	<b>35,508</b>	<b>35,436</b>	<b>35,364</b>	<b>35,325</b>
<b>Net assets/(liabilities)</b>	-	<b>1,294,130</b>	<b>1,431,912</b>	<b>1,601,092</b>	<b>1,778,128</b>

Prepared on Australian Accounting Standards basis.

**Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)**

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Interest	-	37,331	25,978	25,835	26,060
Other	-	64,930	66,393	67,616	69,037
<b>Total cash received</b>	<b>-</b>	<b>102,261</b>	<b>92,371</b>	<b>93,451</b>	<b>95,097</b>
<b>Cash used</b>					
Suppliers	-	65,703	64,553	64,080	64,276
Subsidies	-	1,931	1,931	1,931	1,931
Grants	-	1,314,046	1,342,247	1,356,110	1,377,770
Interest payments on lease liability	-	6	5	5	4
Other	-	256,084	218,856	235,100	240,155
<b>Total cash used</b>	<b>-</b>	<b>1,637,770</b>	<b>1,627,592</b>	<b>1,657,226</b>	<b>1,684,136</b>
<b>Net cash from / (used by) operating activities</b>	<b>-</b>	<b>(1,535,509)</b>	<b>(1,535,221)</b>	<b>(1,563,775)</b>	<b>(1,589,039)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sale of investments	-	1,114,458	1,126,546	1,138,765	1,151,117
Repayments of advances and loans	-	7,343	7,484	7,627	4,309
<b>Total cash received</b>	<b>-</b>	<b>1,121,801</b>	<b>1,134,030</b>	<b>1,146,392</b>	<b>1,155,426</b>
<b>Cash used</b>					
Investments	-	1,352,014	1,270,793	1,314,991	1,332,709
<b>Total cash used</b>	<b>-</b>	<b>1,352,014</b>	<b>1,270,793</b>	<b>1,314,991</b>	<b>1,332,709</b>
<b>Net cash from / (used by) investing activities</b>	<b>-</b>	<b>(230,213)</b>	<b>(136,763)</b>	<b>(168,599)</b>	<b>(177,283)</b>

**Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June) (continued)**

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Other	-	10,133	-	-	-
<b>Total cash received</b>	-	<b>10,133</b>	-	-	-
<b>Cash used</b>					
Principal payments on lease liability	-	70	72	72	39
<b>Total cash used</b>	-	<b>70</b>	<b>72</b>	<b>72</b>	<b>39</b>
<b>Net cash from/(used by) financing activities</b>	-	<b>10,063</b>	<b>(72)</b>	<b>(72)</b>	<b>(39)</b>
<b>Net increase/(decrease) in cash held</b>	-	<b>(1,755,659)</b>	<b>(1,672,056)</b>	<b>(1,732,446)</b>	<b>(1,766,361)</b>
Cash and cash equivalents at beginning of reporting period	-	-	10,133	10,133	10,133
Cash from Official Public Account for:					
- Appropriations	-	1,351,756	1,378,808	1,392,198	1,414,020
- Special Accounts	-	450,000	318,000	365,000	374,000
<b>Total cash from Official Public Account</b>	-	<b>1,801,756</b>	<b>1,696,808</b>	<b>1,757,198</b>	<b>1,788,020</b>
Cash to Official Public Account for:					
- Appropriations	-	35,964	24,752	24,752	21,659
- Special Accounts	-	-	-	-	-
<b>Total cash to Official Public Account</b>	-	<b>35,964</b>	<b>24,752</b>	<b>24,752</b>	<b>21,659</b>
<b>Cash and cash equivalents at end of reporting period</b>	-	<b>10,133</b>	<b>10,133</b>	<b>10,133</b>	<b>10,133</b>

Prepared on Australian Accounting Standards basis.

**Table 3.11: Statement of administered asset movements (2019-20 Budget year)**

	Land	Buildings	Total
	\$'000	\$'000	\$'000
<b>As at 1 July 2019</b>			
Gross book value - ROU	244	302	<b>546</b>
<b>Opening net book balance</b>	<b>244</b>	<b>302</b>	<b>546</b>
<b>CAPITAL ASSET ADDITIONS</b>			
<b>Other movements</b>			
Depreciation/amortisation on ROU	(22)	(52)	<b>(74)</b>
<b>Total other movements</b>	<b>(22)</b>	<b>(52)</b>	<b>(74)</b>
<b>As at 30 June 2020</b>			
Gross book value - ROU	244	302	<b>546</b>
Accumulated depreciation/amortisation and impairment - ROU	(22)	(52)	<b>(74)</b>
<b>Closing net book balance</b>	<b>222</b>	<b>250</b>	<b>472</b>

Prepared on Australian Accounting Standards basis.

## OFFICE OF NATIONAL INTELLIGENCE

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# OFFICE OF NATIONAL INTELLIGENCE

## Section 1: Entity overview and resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The Strategic Direction Statement for ONI can be found in the ONI 2019-20 PB Statements. There has been no change to ONI's strategic direction since the publication of the 2019-20 PB Statements.

### 1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for ONI at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2019-20 Budget year, including variations through *Appropriation Bills No. 3* and *No. 4*, Special Appropriations and Special Accounts.

**Table 1.1: ONI resource statement — Additional Estimates for 2019-20 as at February 2020**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2018-19 \$'000	2019-20 \$'000	2019-20 \$'000	2019-20 \$'000
<b>Departmental</b>				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	30,652	33,587	5,017	38,604
Departmental appropriation	55,282	66,426	6,765	73,191
Departmental capital budget (c)	4,070	4,116	-	4,116
Annual appropriations - other services - non-operating (d)				-
Prior year appropriations available (a)	11,700	5,700	(500)	5,200
Equity injection	-	11	405	416
<b>Total departmental annual appropriations</b>	<b>101,704</b>	<b>109,840</b>	<b>11,687</b>	<b>121,527</b>
<b>Total departmental resourcing</b>	<b>101,704</b>	<b>109,840</b>	<b>11,687</b>	<b>121,527</b>
<b>Total resourcing for entity ONI</b>	<b>101,704</b>	<b>109,840</b>	<b>11,687</b>	<b>121,527</b>
			<i>Actual</i>	
			2018-19	2019-20
<b>Average staffing level (number)</b>			210	270

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

- (a) *Appropriation Act (No. 1) 2019-2020 and Appropriation Bill (No. 3) 2019-2020*
- (b) Excludes \$2.018m subject to administrative quarantine by Finance or withheld under section 51 of the Public Governance, Performance and Accountability Act 2013 (PGPA Act).
- (c) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (d) *Appropriation Act (No. 2) 2019-2020 and Appropriation Bill (No. 4) 2019-2020.*

### 1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2019-20 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

**Table 1.2: ONI 2019-20 measures since Budget**

	Program	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
<b>Expense measures</b>					
Title withheld	1.1				
Departmental expenses(a)		nfp	nfp	nfp	nfp
<b>Total</b>					
<b>Total expense measures</b>					
Departmental		nfp	nfp	nfp	nfp
<b>Total</b>					
<b>Capital measures</b>					
Measure short title	1.1				
Departmental capital(a)		nfp	nfp	nfp	nfp
<b>Total</b>					
<b>Total capital measures</b>					
Departmental		nfp	nfp	nfp	nfp
<b>Total</b>					
<b>Decisions taken but not yet announced</b>					

Prepared on a Government Financial Statistics (fiscal) basis.

- (a) MYEFO/Post MYEFO measure not for publication. Measures published in Appendix A of MYEFO are not published in Table 1.2 because of the sensitive nature of the information.

## 1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for ONI at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2019-20 Budget in *Appropriation Bills Nos. 3 and 4*.

**Table 1.3: Additional estimates and other variations to outcomes since 2019-20 Budget**

	Program impacted	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Variations not otherwise defined	1.2	7,069	5,821	830	472
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>7,069</b>	<b>5,821</b>	<b>830</b>	<b>472</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>7,069</b>	<b>5,821</b>	<b>830</b>	<b>472</b>

Prepared on a resourcing (i.e. appropriations available) basis.

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for entity ONI through *Appropriation Bills Nos. 3 and 4*.

**Table 1.4: Appropriation Bill (No. 3) 2019-20**

	2018-19 <i>Available</i> \$'000	2019-20 Budget \$'000	2019-20 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental programs</b>					
<b>Outcome 1 - Advancement of Australia's national interests through increased government awareness of international developments affecting Australia and integration, coordination and evaluation of Australia's national intelligence capabilities.</b>	59,352	70,542	77,307	6,765	-
<b>Total departmental</b>	<b>59,352</b>	<b>70,542</b>	<b>77,307</b>	<b>6,765</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>59,352</b>	<b>70,542</b>	<b>77,307</b>	<b>6,765</b>	<b>-</b>

**Table 1.5: Appropriation Bill (No. 4) 2019-20**

	2018-19 <i>Available</i> \$'000	2019-20 Budget \$'000	2019-20 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Non-operating</b>					
Equity injections					
Title withheld	-	11	416	405	-
<b>Total non-operating</b>	<b>-</b>	<b>11</b>	<b>416</b>	<b>405</b>	<b>-</b>
<b>Total other services</b>	<b>-</b>	<b>11</b>	<b>416</b>	<b>405</b>	<b>-</b>

## Section 2: Revisions to outcomes and planned performance

### 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: Advancement of Australia's national interests through increased government awareness of international developments affecting Australia and integration, coordination and evaluation of Australia's national intelligence capabilities.**

#### Budgeted expenses for Outcome 1

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

**Table 2.1.1 Budgeted expenses for Outcome 1**

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>Program 1.1: Assessments and Reports</b>					
Departmental expenses					
Departmental appropriation	27,290	34,938	37,652	36,078	35,689
Expenses not requiring appropriation in the Budget year (a)	4,068	5,036	5,348	5,711	6,107
<b>Departmental total</b>	<b>31,358</b>	<b>39,974</b>	<b>43,000</b>	<b>41,789</b>	<b>41,796</b>
<b>Total expenses for program 1.1</b>	<b>31,358</b>	<b>39,974</b>	<b>43,000</b>	<b>41,789</b>	<b>41,796</b>
<b>Program 1.2: Coordination and Evaluation</b>					
Departmental expenses					
Departmental appropriation	27,290	34,938	37,651	36,077	35,688
Expenses not requiring appropriation in the Budget year (a)	4,068	5,035	5,347	5,710	6,107
<b>Departmental total</b>	<b>31,358</b>	<b>39,973</b>	<b>42,998</b>	<b>41,787</b>	<b>41,795</b>
<b>Total expenses for program 1.2</b>	<b>31,358</b>	<b>39,973</b>	<b>42,998</b>	<b>41,787</b>	<b>41,795</b>
<b>Outcome 1 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation	54,580	69,876	75,303	72,155	71,377
Expenses not requiring appropriation in the Budget year (a)	8,136	10,071	10,695	11,421	12,214
<b>Departmental total</b>	<b>62,716</b>	<b>79,947</b>	<b>85,998</b>	<b>83,576</b>	<b>83,591</b>
<b>Total expenses for Outcome 1</b>	<b>62,716</b>	<b>79,947</b>	<b>85,998</b>	<b>83,576</b>	<b>83,591</b>
	2018-19	2019-20			
<b>Average staffing level (number)</b>	210	270			

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, audit fees and secondments.

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

## Section 3: Special account flows and budgeted financial statements

### 3.1 BUDGETED FINANCIAL STATEMENTS

#### 3.1.1 Analysis of budgeted financial statements

The revised financial statements reflect the impact of additional funding received. Revenue from Government and expenses shown in Table 3.1 and purchases of non-financial assets and equity injections in Table 3.2 has increased accordingly.

#### 3.1.2 Budgeted financial statements

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	38,154	47,122	54,731	55,982	57,698
Suppliers	19,323	16,823	15,888	16,203	13,709
Grants	300	5,961	4,714	-	-
Depreciation and amortisation	4,908	10,038	10,662	11,388	12,181
Finance costs	9	3	3	3	3
Write-down and impairment of assets	22	-	-	-	-
<b>Total expenses</b>	<b>62,716</b>	<b>79,947</b>	<b>85,998</b>	<b>83,576</b>	<b>83,591</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other revenue	668	-	-	-	-
<b>Total own-source revenue</b>	<b>668</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gains</b>					
Other gains	3,219	30	30	30	30
<b>Total gains</b>	<b>3,219</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>
<b>Total own-source income</b>	<b>3,887</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>
<b>Net cost of / (contribution by) services</b>	<b>(58,829)</b>	<b>(79,917)</b>	<b>(85,968)</b>	<b>(83,546)</b>	<b>(83,561)</b>
Revenue from Government	55,282	73,191	78,725	75,690	75,029
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(3,547)</b>	<b>(6,726)</b>	<b>(7,243)</b>	<b>(7,856)</b>	<b>(8,532)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(3,547)</b>	<b>(6,726)</b>	<b>(7,243)</b>	<b>(7,856)</b>	<b>(8,532)</b>



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

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets</b>	<b>1,361</b>	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	4,908	6,016	6,510	7,101	7,754
less depreciation/amortisation expenses for ROU (b)	-	4,022	4,152	4,287	4,427
add principal repayments on leased assets (b)	-	3,312	3,419	3,532	3,649
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>(3,547)</b>	<b>(6,726)</b>	<b>(7,243)</b>	<b>(7,856)</b>	<b>(8,532)</b>

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where *Appropriation Act (No. 1)* or *Appropriation Bill (No. 3)* revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through *Appropriation Act (No. 1)* or *Bill (No. 3)* equity appropriations. For information regarding DCB, please refer to Table 3.5 Departmental Capital Budget Statement.
- (b) Applies leases under *AASB 16 Leases*.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	953	927	927	927	927
Trade and other receivables	45,941	44,827	46,364	48,287	49,745
<b>Total financial assets</b>	<b>46,894</b>	<b>45,754</b>	<b>47,291</b>	<b>49,214</b>	<b>50,672</b>
<b>Non-financial assets</b>					
Land and buildings	16,175	45,555	43,416	41,290	39,015
Property, plant and equipment	8,005	8,749	10,510	10,781	11,124
Intangibles	2,924	2,700	2,376	2,402	1,828
Other non-financial assets	1,718	1,661	1,661	1,661	1,681
<b>Total non-financial assets</b>	<b>28,822</b>	<b>58,665</b>	<b>57,963</b>	<b>56,134</b>	<b>53,648</b>
Assets held for sale					
<b>Total assets</b>	<b>75,716</b>	<b>104,419</b>	<b>105,254</b>	<b>105,358</b>	<b>104,320</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	7,373	1,119	1,124	1,124	1,124
Other payables	427	350	350	350	350
<b>Total payables</b>	<b>7,800</b>	<b>1,469</b>	<b>1,474</b>	<b>1,474</b>	<b>1,474</b>
<b>Interest bearing liabilities</b>					
Leases	-	29,776	30,681	31,620	32,594
<b>Total interest bearing liabilities</b>	<b>-</b>	<b>29,776</b>	<b>30,681</b>	<b>31,620</b>	<b>32,594</b>
<b>Provisions</b>					
Employee provisions	13,977	18,765	19,604	21,557	23,070
Other provisions	163	125	95	65	30
<b>Total provisions</b>	<b>14,140</b>	<b>18,890</b>	<b>19,699</b>	<b>21,622</b>	<b>23,100</b>
<b>Total liabilities</b>	<b>21,940</b>	<b>50,135</b>	<b>51,854</b>	<b>54,716</b>	<b>57,168</b>
<b>Net assets</b>	<b>53,776</b>	<b>54,284</b>	<b>53,400</b>	<b>50,642</b>	<b>47,152</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	66,433	70,965	77,324	82,412	87,464
Reserves	1,545	1,545	1,545	1,545	1,545
Retained surplus / (accumulated deficit)	(14,202)	(18,226)	(25,469)	(33,325)	(41,857)
<b>Total parent entity interest</b>	<b>53,776</b>	<b>54,284</b>	<b>53,400</b>	<b>50,632</b>	<b>47,152</b>
<b>Total Equity</b>	<b>53,776</b>	<b>54,284</b>	<b>53,400</b>	<b>50,632</b>	<b>47,152</b>

Prepared on Australian Accounting Standards basis.

\* Equity is the residual interest in assets after the deduction of liabilities.

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget Year 2019-20)**

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2019</b>				
Balance carried forward from previous period	(14,202)	1,545	66,433	53,776
Adjustment for changes in accounting policies	2,702	-	-	2,702
<b>Adjusted opening balance</b>	<b>(11,500)</b>	<b>1,545</b>	<b>66,433</b>	<b>56,478</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(6,726)	-	-	(6,726)
<b>Total comprehensive income</b>	<b>(6,726)</b>	<b>-</b>	<b>-</b>	<b>(6,726)</b>
of which:				
Attributable to the Australian Government	(6,726)	-	-	(6,726)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity Injection - Appropriation	-	-	416	416
Departmental Capital Budget (DCB)	-	-	4,116	4,116
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>4,532</b>	<b>4,532</b>
<b>Estimated closing balance as at 30 June 2020</b>	<b>(18,226)</b>	<b>1,545</b>	<b>70,965</b>	<b>54,284</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(18,226)</b>	<b>1,545</b>	<b>70,965</b>	<b>54,284</b>

Prepared on Australian Accounting Standards basis.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	56,086	69,981	77,911	73,768	73,571
Net GST received	1,120	3,438	2,918	2,434	2,207
Other	630				
<b>Total cash received</b>	<b>57,836</b>	<b>73,419</b>	<b>80,829</b>	<b>76,202</b>	<b>75,778</b>
<b>Cash used</b>					
Employees	31,587	43,923	53,804	53,934	55,947
Suppliers	18,589	16,259	15,406	15,718	13,373
s74 External Revenue transferred to the OPA	4,696	3,438	2,918	2,434	2,207
Other	300	5,961	4,714	-	-
<b>Total cash used</b>	<b>55,172</b>	<b>69,581</b>	<b>76,842</b>	<b>72,086</b>	<b>71,527</b>
<b>Net cash from / (used by) operating activities</b>	<b>2,664</b>	<b>3,838</b>	<b>3,987</b>	<b>4,116</b>	<b>4,251</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	4	-	-	-	-
<b>Total cash received</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	8,617	8,851	5,636	5,088	5,052
Principal payments on lease liability	-	3,312	3,419	3,532	3,649
<b>Total cash used</b>	<b>8,617</b>	<b>12,163</b>	<b>9,055</b>	<b>8,620</b>	<b>8,701</b>
<b>Net cash from / (used by) investing activities</b>	<b>(8,613)</b>	<b>(12,163)</b>	<b>(9,055)</b>	<b>(8,620)</b>	<b>(8,701)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	6,509	8,851	5,636	5,088	5,052
<b>Total cash received</b>	<b>6,509</b>	<b>8,851</b>	<b>5,636</b>	<b>5,088</b>	<b>5,052</b>
<b>Cash used</b>					
Interest payments on lease liability	-	552	568	584	602
<b>Total cash used</b>	<b>-</b>	<b>552</b>	<b>568</b>	<b>584</b>	<b>602</b>
<b>Net cash from/(used by) financing activities</b>	<b>6,509</b>	<b>8,299</b>	<b>5,068</b>	<b>4,504</b>	<b>4,450</b>
<b>Net increase/(decrease) in cash held</b>	<b>560</b>	<b>(26)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	393	953	927	927	927
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>953</b>	<b>927</b>	<b>927</b>	<b>927</b>	<b>927</b>

Prepared on Australian Accounting Standards basis.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 and Bill 3 (DCB)	4,070	4,116	4,172	4,272	4,341
Equity injections - Act No. 2 and Bill 4	-	416	2,187	816	711
<b>Total new capital appropriations</b>	<b>4,070</b>	<b>4,532</b>	<b>6,359</b>	<b>5,088</b>	<b>5,052</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	4,070	4,532	6,359	5,088	5,052
<b>Total Items</b>	<b>4,070</b>	<b>4,532</b>	<b>6,359</b>	<b>5,088</b>	<b>5,052</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	-	5,616	2,187	816	711
Funded by capital appropriation - DCB (b)	8,615	3,235	3,449	4,272	4,341
<b>TOTAL</b>	<b>8,615</b>	<b>8,851</b>	<b>5,636</b>	<b>5,088</b>	<b>5,052</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	8,615	8,851	5,636	5,088	5,052
<b>Total cash used to acquire assets</b>	<b>8,615</b>	<b>8,851</b>	<b>5,636</b>	<b>5,088</b>	<b>5,052</b>

Prepared on Australian Accounting Standards basis.

- (a) Includes current and prior Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations.  
 (b) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

**Table 3.6: Statement of asset movements (2019-20 Budget year)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2019</b>				
Gross book value	20,440	10,562	10,920	41,922
Gross book value - ROU	31,087	-	-	31,087
Accumulated depreciation/ amortisation and impairment	(4,265)	(2,557)	(7,996)	(14,818)
<b>Opening net book balance</b>	<b>47,262</b>	<b>8,005</b>	<b>2,924</b>	<b>58,191</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity (a)	5,435	181	-	5,616
By purchase - appropriation ordinary annual services (b)	-	2,235	1,000	3,235
<b>Total additions</b>	<b>5,435</b>	<b>2,416</b>	<b>1,000</b>	<b>8,851</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(3,120)	(1,672)	(1,224)	(6,016)
Depreciation/amortisation on ROU	(4,022)	-	-	(4,022)
<b>Total other movements</b>	<b>(7,142)</b>	<b>(1,672)</b>	<b>(1,224)</b>	<b>(10,038)</b>
<b>As at 30 June 2020</b>				
Gross book value	25,875	12,978	11,920	50,773
Gross book value - ROU	31,087	-	-	31,087
Accumulated depreciation/ amortisation and impairment	(7,385)	(4,229)	(9,220)	(20,834)
Accumulated depreciation/amortisation and impairment - ROU	(4,022)	-	-	(4,022)
<b>Closing net book balance</b>	<b>45,555</b>	<b>8,749</b>	<b>2,700</b>	<b>57,004</b>

Prepared on Australian Accounting Standards basis.

- (a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No. 2) 2019-2020* and *Appropriation Bill (No. 4) 2019-2020*, including Collection Development and Acquisition Budget.
- (b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2019-2020* and *Appropriation Bill (No. 3) 2019-2020* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.



# OFFICE OF THE OFFICIAL SECRETARY TO THE GOVERNOR-GENERAL

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# **OFFICE OF THE OFFICIAL SECRETARY TO THE GOVERNOR-GENERAL**

## **Section 1: Entity overview and resources**

### **1.1 STRATEGIC DIRECTION STATEMENT**

The Strategic Direction Statement for the Office of the Official Secretary to the Governor-General (OOSGG) can be found in the 2019-20 PB Statements. There has been no change to OOSGG's strategic direction since the publication of the 2019-20 PB Statements.

### **1.2 ENTITY RESOURCE STATEMENT**

The Entity Resource Statement details the resourcing for OOSGG at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2019-20 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

**Table 1.1: OOSGG resource statement — Additional Estimates for 2019-20 as at February 2020**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2018-19	2019-20	2019-20	2019-20
	\$'000	\$'000	\$'000	\$'000
<b>Departmental</b>				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	3,652	4,019	-	4,019
Departmental appropriation	12,897	13,950	509	14,459
s74 External Revenue (b)	681	171	-	171
Departmental capital budget (c)	390	650	-	650
<i>Total departmental annual appropriations</i>	<i>17,620</i>	<i>18,790</i>	<i>509</i>	<i>19,299</i>
<b>Total departmental resourcing</b>	<b>17,620</b>	<b>18,790</b>	<b>509</b>	<b>19,299</b>
<b>Administered</b>				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	-	505	-	505
Outcome 1	1,547	1,561	-	1,561
Administered capital budget (d)	3,684	3,459	(509)	2,950
<i>Total administered annual appropriations</i>	<i>5,231</i>	<i>5,525</i>	<i>(509)</i>	<i>5,016</i>
<i>Total administered special appropriations</i>	<i>425</i>	<i>425</i>	<i>70</i>	<i>495</i>
<b>Total administered resourcing</b>	<b>5,656</b>	<b>5,950</b>	<b>(439)</b>	<b>5,511</b>
<b>Total resourcing for OOSGG</b>	<b>23,276</b>	<b>24,740</b>	<b>70</b>	<b>24,810</b>
			<i>Actual</i>	
			2018-19	2019-20
<b>Average staffing level (number)</b>			80	80

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

- (a) *Appropriation Act (No. 1) 2019-2020 and Appropriation Bill (No. 3) 2019-2020*
- (b) Estimated external revenue receipts under section 74 of the PGPA Act.
- (c) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (d) Administered capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

### **1.3 ENTITY MEASURES**

There have been no budget measures for OOSGG since the publication of the 2019-20 PB Statements.

## 1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for OOSGG at Additional Estimates, by outcome. Table 1.2 details the Additional Estimates resulting from new measures and other variations since the 2019-20 Budget in *Appropriation Bills Nos. 3 and 4*.

**Table 1.2: Additional estimates and other variations to outcomes since 2019-20 Budget**

	Program impacted	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
<b>Changes in Parameters</b>					
(net decrease)	1.1	-	(54)	(62)	(63)
<b>Other Variations</b>					
(net decrease)	1.1	(509)	-	-	-
<b>Special appropriations</b>					
<b>Other Variations</b>					
(net increase)	1.1	70	70	70	70
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>(439)</b>	<b>16</b>	<b>8</b>	<b>7</b>
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
<b>Changes in Parameters</b>					
(net decrease)	1.1	-	(42)	(57)	(57)
<b>Other Variations</b>					
(net increase)	1.1	509	-	-	-
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>509</b>	<b>(42)</b>	<b>(57)</b>	<b>(57)</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>70</b>	<b>(26)</b>	<b>(49)</b>	<b>(50)</b>

Prepared on a resourcing (i.e. appropriations available) basis.

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for OOSGG through *Appropriation Bills Nos. 3 and 4*.

**Table 1.3: Appropriation Bill (No. 3) 2019-20**

	2018-19 <i>Available</i> \$'000	2019-20 Budget \$'000	2019-20 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Administered Items</b>					
<b>Outcome 1</b>	5,231	5,020	4,511	-	(509)
<b>Total administered</b>	<b>5,231</b>	<b>5,020</b>	<b>4,511</b>	<b>-</b>	<b>(509)</b>
<b>Departmental programs</b>					
<b>Outcome 1</b>	13,287	14,600	15,109	509	-
<b>Total departmental</b>	<b>13,287</b>	<b>14,600</b>	<b>15,109</b>	<b>509</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>18,518</b>	<b>19,620</b>	<b>19,620</b>	<b>509</b>	<b>(509)</b>

## Section 2: Revisions to outcomes and planned performance

### 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: The performance of the Governor-General's role is facilitated through organisation and management of official duties, management and maintenance of the official household and property and administration of the Australian Honours and Awards system.**

#### Budgeted expenses for Outcome 1

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

**Table 2.2.1 Budgeted expenses for Outcome 1**

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>Program 1.1: Support for the Governor-General and Official Activities</b>					
<b>Administered expenses</b>					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,499	1,561	1,570	1,592	1,615
Special appropriations	425	495	495	495	495
Expenses not requiring appropriation in the Budget year (b)	1,985	1,985	1,985	1,985	1,985
<b>Administered total</b>	<b>3,909</b>	<b>4,041</b>	<b>4,050</b>	<b>4,072</b>	<b>4,095</b>
<b>Departmental expenses</b>					
Departmental appropriations <sup>74</sup> External Revenue (a)	12,663	14,459	13,819	13,941	14,060
Expenses not requiring appropriation in the Budget year (b)	384	171	-	-	-
	558	557	557	557	557
<b>Departmental total</b>	<b>13,605</b>	<b>15,187</b>	<b>14,376</b>	<b>14,498</b>	<b>14,617</b>
<b>Total expenses for program 1.1</b>	<b>17,514</b>	<b>19,228</b>	<b>18,426</b>	<b>18,570</b>	<b>18,712</b>
	2018-19	2019-20			
<b>Average staffing level (number)</b>	80	80			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, audit fees, asset impairment, and loss on sale of assets

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

## **Section 3: Special account flows and budgeted financial statements**

### **3.1 BUDGETED FINANCIAL STATEMENTS**

#### **Analysis of budgeted financial statements**

Notable changes in the financial statements of the OOSGG since the 2019-20 PB Statements are as a result of:

- i. movement of unspent Administered Capital Budget (ACB) appropriation from 2018-19 into 2019-20; and
- ii. reclassification of part of the 2019-20 ACB into Departmental appropriation for operating activities.

The revised budget statements are provided in the following section.



### 3.1.2 Budgeted financial statements

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	8,577	9,259	9,121	9,202	9,282
Suppliers	4,362	5,446	4,773	4,814	4,853
Depreciation and amortisation	482	482	482	482	482
Other expenses	184	-	-	-	-
<b>Total expenses</b>	<b>13,605</b>	<b>15,187</b>	<b>14,376</b>	<b>14,498</b>	<b>14,617</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other revenue	384	171	-	-	-
<b>Total own-source revenue</b>	<b>384</b>	<b>171</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gains</b>					
Sale of assets	9	-	-	-	-
Other gains	271	75	75	75	75
<b>Total gains</b>	<b>280</b>	<b>75</b>	<b>75</b>	<b>75</b>	<b>75</b>
<b>Total own-source income</b>	<b>664</b>	<b>246</b>	<b>75</b>	<b>75</b>	<b>75</b>
<b>Net cost of / (contribution by) services</b>	<b>(12,941)</b>	<b>(14,941)</b>	<b>(14,301)</b>	<b>(14,423)</b>	<b>(14,542)</b>
Revenue from Government	12,897	14,459	13,819	13,941	14,060
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(44)</b>	<b>(482)</b>	<b>(482)</b>	<b>(482)</b>	<b>(482)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	63	-	-	-	-
<b>Total other comprehensive income</b>	<b>63</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>19</b>	<b>(482)</b>	<b>(482)</b>	<b>(482)</b>	<b>(482)</b>

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

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>501</b>	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	482	482	482	482	482
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>19</b>	<b>(482)</b>	<b>(482)</b>	<b>(482)</b>	<b>(482)</b>

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Appropriation Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act (No. 1) or Bill (No. 3) equity appropriations. For information regarding DCB, please refer to Table 3.6 Departmental Capital Budget Statement.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	148	148	148	148	148
Trade and other receivables	4,048	3,847	3,897	3,897	3,897
<b>Total financial assets</b>	<b>4,196</b>	<b>3,995</b>	<b>4,045</b>	<b>4,045</b>	<b>4,045</b>
<b>Non-financial assets</b>					
Property, plant and equipment	1,674	1,831	1,755	1,767	1,706
Intangibles	553	765	701	605	585
Inventories	34	34	34	34	34
Other non-financial assets	99	99	99	99	99
<b>Total non-financial assets</b>	<b>2,360</b>	<b>2,729</b>	<b>2,589</b>	<b>2,505</b>	<b>2,424</b>
<b>Total assets</b>	<b>6,556</b>	<b>6,724</b>	<b>6,634</b>	<b>6,550</b>	<b>6,469</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	608	608	608	608	608
Other payables	58	58	58	58	58
<b>Total payables</b>	<b>666</b>	<b>666</b>	<b>666</b>	<b>666</b>	<b>666</b>
<b>Provisions</b>					
Employee provisions	2,405	2,405	2,405	2,405	2,405
<b>Total provisions</b>	<b>2,405</b>	<b>2,405</b>	<b>2,405</b>	<b>2,405</b>	<b>2,405</b>
<b>Total liabilities</b>	<b>3,071</b>	<b>3,071</b>	<b>3,071</b>	<b>3,071</b>	<b>3,071</b>
<b>Net assets</b>	<b>3,485</b>	<b>3,653</b>	<b>3,563</b>	<b>3,479</b>	<b>3,398</b>
<b>EQUITY*</b>					
Contributed equity	2,621	3,138	3,530	3,928	4,329
Reserves	621	621	621	621	621
Retained surplus / (accumulated deficit)	243	(106)	(588)	(1,070)	(1,552)
<b>Total Equity</b>	<b>3,485</b>	<b>3,653</b>	<b>3,563</b>	<b>3,479</b>	<b>3,398</b>

Prepared on Australian Accounting Standards basis.

\* Equity is the residual interest in assets after the deduction of liabilities.

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget Year 2019-20)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2019</b>				
Balance carried forward from previous period	243	621	2,621	3,485
<b>Adjusted opening balance</b>	<b>243</b>	<b>621</b>	<b>2,621</b>	<b>3,485</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(482)	-	-	(482)
<b>Total comprehensive income</b>	<b>(482)</b>	<b>-</b>	<b>-</b>	<b>(482)</b>
of which:				
Attributable to the Australian Government	(482)	-	-	(482)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	650	650
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>650</b>	<b>650</b>
<b>Estimated closing balance as at 30 June 2020</b>	<b>(239)</b>	<b>621</b>	<b>3,271</b>	<b>3,653</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(239)</b>	<b>621</b>	<b>3,271</b>	<b>3,653</b>

Prepared on Australian Accounting Standards basis.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	13,755	14,660	13,819	13,941	14,060
Other	219	171	-	-	-
<b>Total cash received</b>	<b>13,974</b>	<b>14,831</b>	<b>13,819</b>	<b>13,941</b>	<b>14,060</b>
<b>Cash used</b>					
Employees	8,302	9,259	9,121	9,202	9,282
Suppliers	4,250	5,371	4,698	4,739	4,778
Net GST paid	5	-	-	-	-
s74 External Revenue transferred to the OPA	1,101	-	-	-	-
<b>Total cash used</b>	<b>13,658</b>	<b>14,630</b>	<b>13,819</b>	<b>13,941</b>	<b>14,060</b>
<b>Net cash from / (used by) operating activities</b>	<b>316</b>	<b>201</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	9	-	-	-	-
<b>Total cash received</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	591	851	392	398	401
<b>Total cash used</b>	<b>591</b>	<b>851</b>	<b>392</b>	<b>398</b>	<b>401</b>
<b>Net cash from / (used by) investing activities</b>	<b>(582)</b>	<b>(851)</b>	<b>(392)</b>	<b>(398)</b>	<b>(401)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	265	650	392	398	401
<b>Total cash received</b>	<b>265</b>	<b>650</b>	<b>392</b>	<b>398</b>	<b>401</b>
<b>Net cash from/(used by) financing activities</b>	<b>265</b>	<b>650</b>	<b>392</b>	<b>398</b>	<b>401</b>
<b>Net increase/(decrease) in cash held</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	149	148	148	148	148
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>148</b>	<b>148</b>	<b>148</b>	<b>148</b>	<b>148</b>

Prepared on Australian Accounting Standards basis.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 and Bill 3 (DCB)	390	650	392	398	401
<b>Total new capital appropriations</b>	<b>390</b>	<b>650</b>	<b>392</b>	<b>398</b>	<b>401</b>
<b>Provided for:</b>					
<i>Purchase of non-financial assets</i>	390	650	392	398	401
<b>Total Items</b>	<b>390</b>	<b>650</b>	<b>392</b>	<b>398</b>	<b>401</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	266	650	392	398	401
Funded internally from departmental resources (b)	325	201	-	-	-
<b>TOTAL</b>	<b>591</b>	<b>851</b>	<b>392</b>	<b>398</b>	<b>401</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	591	851	392	398	401
<b>Total cash used to acquire assets</b>	<b>591</b>	<b>851</b>	<b>392</b>	<b>398</b>	<b>401</b>

Prepared on Australian Accounting Standards basis.

- (a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
- (b) Includes the following sources of funding:
- current Appropriation Bill (No. 3) and prior year Appropriation Act No. 1/3/5 appropriations (excluding amounts from the DCB);
  - proceeds from the sale of assets; and
  - s74 External Revenue.

**Table 3.6: Statement of asset movements (2019-20 Budget year)**

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2019</b>			
Gross book value	1,683	839	2,522
Accumulated depreciation/ amortisation and impairment	(9)	(286)	(295)
<b>Opening net book balance</b>	<b>1,674</b>	<b>553</b>	<b>2,227</b>
<b>CAPITAL ASSET ADDITIONS</b>			
<b>Estimated expenditure on new or replacement assets</b>			
By purchase - appropriation ordinary annual services (a)	530	321	851
<b>Total additions</b>	<b>530</b>	<b>321</b>	<b>851</b>
<b>Other movements</b>			
Depreciation/amortisation expense	(373)	(109)	(482)
<b>Total other movements</b>	<b>(373)</b>	<b>(109)</b>	<b>(482)</b>
<b>As at 30 June 2020</b>			
Gross book value	2,213	1,160	3,373
Accumulated depreciation/ amortisation and impairment	(382)	(395)	(777)
<b>Closing net book balance</b>	<b>1,831</b>	<b>765</b>	<b>2,596</b>

Prepared on Australian Accounting Standards basis.

- (a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2019-2020* and *Appropriation Bill (No. 3) 2019-2020* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

**Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)**

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	1,499	1,561	1,570	1,592	1,615
Personal benefits	425	495	495	495	495
Depreciation and amortisation	1,985	1,985	1,985	1,985	1,985
<b>Total expenses administered on behalf of Government</b>	<b>3,909</b>	<b>4,041</b>	<b>4,050</b>	<b>4,072</b>	<b>4,095</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Sale of goods and rendering of services	38	38	38	38	38
<b>Total non-taxation revenue</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>
<b>Total own-source income administered on behalf of Government</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>
<b>Net cost of/(contribution by) services</b>	<b>3,871</b>	<b>4,003</b>	<b>4,012</b>	<b>4,034</b>	<b>4,057</b>
<b>Surplus/(deficit) before income tax</b>	<b>(3,871)</b>	<b>(4,003)</b>	<b>(4,012)</b>	<b>(4,034)</b>	<b>(4,057)</b>
<b>Surplus/(deficit) after income tax</b>	<b>(3,871)</b>	<b>(4,003)</b>	<b>(4,012)</b>	<b>(4,034)</b>	<b>(4,057)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Items not subject to subsequent reclassification to profit or loss</b>					
Changes in asset revaluation surplus	10,829	-	-	-	-
<b>Total other comprehensive income</b>	<b>10,829</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>6,958</b>	<b>(4,003)</b>	<b>(4,012)</b>	<b>(4,034)</b>	<b>(4,057)</b>

Prepared on Australian Accounting Standards basis.



**Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)**

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1	1	1	1	1
Trade and other receivables	87	87	87	87	87
<b>Total financial assets</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>88</b>
<b>Non-financial assets</b>					
Land and buildings	148,609	149,847	150,267	150,923	151,780
Property, plant and equipment	1,614	1,846	2,065	2,284	2,316
Inventories	1,850	1,850	1,850	1,850	1,850
<b>Total non-financial assets</b>	<b>152,073</b>	<b>153,543</b>	<b>154,182</b>	<b>155,057</b>	<b>155,946</b>
<b>Total assets administered on behalf of Government</b>	<b>152,161</b>	<b>153,631</b>	<b>154,270</b>	<b>155,145</b>	<b>156,034</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	159	159	159	159	159
<b>Total payables</b>	<b>159</b>	<b>159</b>	<b>159</b>	<b>159</b>	<b>159</b>
<b>Total liabilities administered on behalf of Government</b>	<b>159</b>	<b>159</b>	<b>159</b>	<b>159</b>	<b>159</b>
<b>Net assets/(liabilities)</b>	<b>152,002</b>	<b>153,472</b>	<b>154,111</b>	<b>154,986</b>	<b>155,875</b>

Prepared on Australian Accounting Standards basis.

**Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)**

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sale of goods and rendering of services	42	38	38	38	38
<b>Total cash received</b>	<b>42</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>
<b>Cash used</b>					
Personal benefits	425	495	495	495	495
Suppliers	1,593	1,561	1,570	1,615	1,615
<b>Total cash used</b>	<b>2,018</b>	<b>2,056</b>	<b>2,065</b>	<b>2,110</b>	<b>2,110</b>
<b>Net cash from / (used by) operating activities</b>	<b>(1,976)</b>	<b>(2,018)</b>	<b>(2,027)</b>	<b>(2,072)</b>	<b>(2,072)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	3,201	3,455	2,624	2,860	2,874
<b>Total cash used</b>	<b>3,201</b>	<b>3,455</b>	<b>2,624</b>	<b>2,860</b>	<b>2,874</b>
<b>Net cash from / (used by) investing activities</b>	<b>(3,201)</b>	<b>(3,455)</b>	<b>(2,624)</b>	<b>(2,860)</b>	<b>(2,874)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(5,177)</b>	<b>(5,473)</b>	<b>(4,651)</b>	<b>(4,932)</b>	<b>(4,946)</b>
Cash and cash equivalents at beginning of reporting period	1	1	1	1	1
Cash from Official Public Account					
Account for:					
- Appropriations	5,645	6,013	5,108	5,418	5,433
<b>Total cash from Official Public Account</b>	<b>5,645</b>	<b>6,013</b>	<b>5,108</b>	<b>5,418</b>	<b>5,433</b>
Cash to Official Public Account					
- Appropriations	468	540	457	486	487
<b>Total cash to Official Public Account</b>	<b>468</b>	<b>540</b>	<b>457</b>	<b>486</b>	<b>487</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

Prepared on Australian Accounting Standards basis.

**Table 3.10: Schedule of administered capital budget (for the period ended 30 June)**

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000	2022-23 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act 1 and Bill 3 (ACB)	3,684	2,950	2,624	2,860	2,874
<b>Total new capital appropriations</b>	<b>3,684</b>	<b>2,950</b>	<b>2,624</b>	<b>2,860</b>	<b>2,874</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	3,684	2,950	2,624	2,860	2,874
<b>Total Items</b>	<b>3,684</b>	<b>2,950</b>	<b>2,624</b>	<b>2,860</b>	<b>2,874</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - ACB (a)	3,201	3,455	2,624	2,860	2,874
<b>TOTAL</b>	<b>3,201</b>	<b>3,455</b>	<b>2,624</b>	<b>2,860</b>	<b>2,874</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total accrual purchases	3,201	3,455	2,624	2,860	2,874
<b>Total cash used to acquire assets</b>	<b>3,201</b>	<b>3,455</b>	<b>2,624</b>	<b>2,860</b>	<b>2,874</b>

Prepared on Australian Accounting Standards basis.

(a) The 2019-20 revised budget includes current and prior year appropriations.

**Table 3.11: Statement of administered asset movements (2019-20 Budget year)**

	<b>Asset category</b>			
	Land	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2019</b>				
Gross book value	102,000	46,608	1,614	<b>150,222</b>
Accumulated depreciation/amortisation and impairment	-	-	-	-
<b>Opening net book balance</b>	<b>102,000</b>	<b>46,608</b>	<b>1,614</b>	<b>150,222</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	-	3,165	290	<b>3,455</b>
<b>Total additions</b>	<b>-</b>	<b>3,165</b>	<b>290</b>	<b>3,455</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	(1,926)	(58)	<b>(1,984)</b>
<b>Total other movements</b>	<b>-</b>	<b>(1,926)</b>	<b>(58)</b>	<b>(1,984)</b>
<b>As at 30 June 2019</b>				
Gross book value	102,000	49,773	1,904	<b>153,677</b>
Accumulated depreciation/ amortisation and impairment	-	(1,926)	(58)	<b>(1,984)</b>
<b>Closing net book balance</b>	<b>102,000</b>	<b>47,847</b>	<b>1,846</b>	<b>151,693</b>

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2019-2020* and *Appropriation Bill (No. 3) 2019-2020* for depreciation/amortisation expenses, Administered Capital Budget or other operational expenses.



## PORTFOLIO GLOSSARY

<b>Term</b>	<b>Meaning</b>
Accumulated depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Actual available appropriation	The actual available appropriation indicates the total appropriations available to the entity for 2018-19 as at the 2019-20 Budget. It includes all appropriations made available to the entity in the year (+/- Section 75 transfers, formal reductions, advance to the Finance Minister and movements of funds). It is the same as the comparator figure included in the Appropriation Bills and, as such, provides a comparison with the appropriation proposed for the Budget year
Administered item	Appropriation that consists of funding managed on behalf of the Commonwealth. This funding is not at the discretion of the entity and any unspent appropriation is returned to the Consolidated Revenue Fund (CRF) at the end of the financial year. An administered item is a component of an administered program. It may be a measure but will not constitute a program in its own right.
Appropriation	An amount of public money parliament authorises for spending (i.e. funds to be withdrawn from the CRF). Parliament makes laws for appropriating money under the Annual Appropriation Acts and under Special Appropriations, with spending restricted to the purposes in the Appropriation Acts.

Appropriation Bill (No. 1)	This Bill proposes spending from the CRF for the ordinary annual services of government. Bills proposing appropriations for ordinary annual services cannot be amended by the Senate under Section 53 of the Australian Constitution. Once the Bill is passed by Parliament and given Royal Assent, it becomes Appropriation Act (No. 1).
Appropriation Bill (No. 2)	This Bill proposes spending from the CRF for purposes other than the ordinary annual services of government. Under existing arrangements between the two Houses of Parliament, this Bill includes appropriation funding of administered expenses for new outcomes, for payments to the states and territories, and for departmental or administered capital. Funding for extensions to existing programs can be included in Appropriation Bill (No. 1). Once the Bill is passed by Parliament and given Royal Assent, it becomes Appropriation Act (No. 2).
Appropriation Bills (Nos. 3 and 4)	If an amount provided in Appropriation Acts (Nos. 1 or 2) is not enough to meet approved expenditure in a financial year, supplementary appropriation may be sought in Appropriation Bills (Nos. 3 or 4). Once these Bills are passed by Parliament and given royal assent, they become the Appropriation Acts (Nos. 3 and 4). They are also commonly referred to as the Additional Estimates Bills.
Assets	Future economic benefits controlled by an entity as a result of past transactions or other past events.
Average staffing level	The average number of employees receiving salary/wages (or compensation in lieu of salary/wages) over a financial year, with adjustments for casual and part-time employees to show the full-time equivalent.
Budget Paper 1 (BP1)	Budget Strategy and Outlook. Provides information and analysis on whole-of-government expenditure and revenue.
Budget Paper 2 (BP2)	Budget Measures. Provides a description of each budget measure by portfolio.

Budget Paper 3 (BP3)	Australia's Federal Relations. Provides information and analysis on federal funding provided to the states and territories.
Budget Paper 4 (BP4)	Entity Resourcing. Details total resourcing available to agencies.
Capital Expenditure	Expenditure by an entity on capital projects; for example, purchasing a building.
Consolidated Revenue Fund (CRF)	The principal operating fund from which money is drawn to pay for the activities of the Government. Section 81 of the Australian Constitution provides that all revenue raised or monies received by the Executive Government forms one consolidated revenue fund from which appropriations are made for the purposes of the Australian Government.
Departmental Capital Budget (DCB)	Net cash appropriation arrangements involve the cessation of funding for depreciation, amortisation and make good expenses. Funding for these expenses has been replaced with a collection development and acquisition budget (CDAB) for designated collection institutions (DCIs), and departmental capital budgets (DCBs).
Departmental item	Resources (assets, liabilities, revenues and expenses) that entity accountable authority control directly. This includes outsourced activities funded and controlled by the entity. Examples of departmental items include entity running costs, accrued employee entitlements and net appropriations. A departmental item is a component of a departmental program.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.



Entity	A department, agency, company or authority under the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act) or any other Commonwealth statutory authority.
Estimated actual expenses	Details of the current year's estimated final figures as included in the Budget documentation. As the Budget is released in May each year, but the financial year does not close off until 30 June, the current year numbers that are used for comparison with Budget amounts can only be estimates.
Expenditure	Spending money from the Consolidated Revenue Fund or a notional payment to a PGPA entity.
Expense	Decreases in economic benefits in the form of outflows or depletions of assets or incurrence of liabilities that result in decreases in equity, other than those relating to distributions to equity participants.
Expenses not requiring appropriation in the Budget year	Expenses not involving a cash flow impact are not included within the calculation of an appropriation. An example of such an event is goods or services received free of charge that are then expensed; for example, ANAO audit services. The ANAO does not charge for audit services; however, the expense must be recognised. Similarly, bad debts are recognised as an expense but are not recognised for the purpose of calculating appropriation amounts to be sought from Parliament.
Forward estimates period	The three years following the Budget year. For example if 2019-20 is the Budget year, 2020-21 is forward year 1, 2021-22 is forward year 2 and 2022-23 is forward year 3. This period does not include the current or Budget year.
Funds	Money that has been appropriated but not drawn from the Consolidated Revenue Fund.

Income	Total value of resources earned or received to cover the production of goods and services.
Make good	Make good is the cost of dismantling and removing an item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period. A common example of make good in the public sector is the restoration of office premises at the end of a lease period.
Measure	A new policy or savings decision of the government with financial impacts on the government's underlying cash balance, fiscal balance, operating balance, headline cash balance, net debt or net worth. Such proposals are normally made in the context of the annual Budget, and are typically published in Budget Paper No. 2, and in the Mid-Year Economic and Fiscal Outlook (MYEFO).
Mid-Year Economic and Fiscal Outlook (MYEFO)	The MYEFO provides an update of the government's budget estimates by examining expenses and revenues in the year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow the assessment of the government's fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.
'Movement of Funds' between years	A 'movement of funds' process is carried out twice each year in relation to un-expensed administered operating appropriations. This involves portfolio ministers submitting requests to the Finance Minister advising of timing changes to funding requirements. If agreed by the Finance Minister, the appropriation is made available in later year(s).
Non-operating	Sometimes called 'capital' costs.
Official Public Account (OPA)	The OPA is the Australian Government's central bank account held within the Reserve Bank of Australia. The OPA reflects the operations of the Consolidated Revenue Fund.
Operating	Normally related to ongoing, or recurring expenses, such as paying salaries or making program payments.

Operating result	Equals income less expenses.
Outcome	An outcome is the intended result, consequence or impact of government actions on the Australian community.
<i>Public Governance, Performance and Accountability Act 2013 (PGPA Act)</i>	The PGPA Act is the principal legislation concerning the governance, performance and accountability of, and the use and management of public resources by the Commonwealth.
Portfolio Budget Statements (PBS)	Budget related paper detailing budget initiatives and explanations of appropriations specified by outcome and program by each entity within a portfolio.
Program	Activity that delivers benefits, services or transfer payments to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Program support	The entity running costs allocated to a program. This is funded as part of the entity's departmental appropriations.
ROU asset	An asset that represents a lessee's right to use (ROU) an underlying asset for the lease term in accordance with <i>AASB 16 Leases</i> .
Special account	Balances existing within the CRF that are supported by standing appropriations, PGPA Act s.78, s.79 and s.80). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a special account can only be spent for the purposes of the special account. Special accounts can only be established by a written determination of the Finance Minister (s. 78 of the PGPA Act) or through an Act of Parliament (referred to in s. 80 of the PGPA Act).
Special appropriations (including standing appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the CRF does not generally cease at the end of the financial year.  Standing appropriations are a subcategory consisting of ongoing special appropriations - the amount appropriated will depend on circumstances specified in the legislation.