Portfolio Budget Statements 2024–25

Budget Related Paper No. 1.13

**prime minister and cabinet Portfolio**

Budget Initiatives and Explanations of Appropriations   
Specified by Outcomes and Programs by Entity

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Assistant to the Prime Minister

PARLIAMENT HOUSE  
CANBERRA 2600

President of the Senate

Australian Senate

Parliament House

CANBERRA ACT 2600

Speaker

House of Representatives

Parliament House

CANBERRA ACT 2600

Dear President

Dear Mr Speaker

I hereby submit the Portfolio Budget Statements in support of the 2024–25 Budget for the Prime Minister and Cabinet portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the outcomes for the portfolio.

I present these statements to provide accountability to the Parliament and, through it, the public.

Yours sincerely

Patrick Gorman

**Abbreviations and conventions**

The following notation 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nfp not for publication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

$b $ billion

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, Chief Finance Officer, Department of the Prime Minister and Cabinet on (02) 6271 5111.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional 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 Budget Statements

# User guide

The purpose of the *2024–25 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. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2024–2025 (or Appropriation (Parliamentary Departments) Bill *(*No. 1) 2024–2025 for the parliamentary departments). In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be ‘relevant documents’ to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

The PB Statements provide information, explanation and justification to enable Parliament to understand the purpose of each outcome proposed in the Bills.

As required under section 12 of the *Charter of Budget Honesty Act 1998*, only entities within the general government sector are included as part of the Commonwealth general government sector fiscal estimates and produce PB Statements where they receive funding (either directly or via portfolio departments) through the annual appropriation acts.

The Commonwealth Performance Framework

The following diagram outlines the key components of the Commonwealth performance framework. The diagram identifies the content of each of the publications and the relationship between them. Links to the publications for each entity within the portfolio can be found in the introduction to Section 2: Outcomes and planned performance.

**Commonwealth Performance Framework**Key components of relevant publications

Portfolio Budget Statements (May)   
*Portfolio based*

Corporate Plan (August)  
*Entity based*

Supports Annual Appropriations. Informs Senators and Members of Parliament of the proposed allocation of other resources to **government outcomes and programs**.

Provides links to **relevant programs**  
undertaken by other Commonwealth  
entities.

Provides high level performance  
information for current, ongoing programs, particularly a **forecast of performance for the current year**.

Provides **detailed** prospective  
performance information for proposed new budget measures that require **a new program** or **significantly change an existing program**.

**Primary planning document** of a  
Commonwealth entity.

Sets out the **purposes** of the entity, the **key** **activities** it will undertake to achieve its purposes and the **results** it expects to achieve over a minimum four year period.

Describes the **environment** in which the entity operates, the **capability** it requires to undertake its **activities**, its **risk oversight and management systems** including **key risks**, and how it will **cooperate** with others, including any **subsidiaries,** to achieve its purposes.

Explains how the entity’s **performance** will be **measured** and **assessed**.

Annual Performance Statements (October following year) *Entity based*

Included in the Commonwealth entity’s Annual Report. Focuses on **recent  
performance**.

Reports on the **actual performance results** for the year against the **forecasts** made in the **corporate plan** and **Portfolio Budget Statements**, and provides other performance information relevant to the entity.

Provides an **analysis** of the factors that **contributed** to the **entity’s  
performance results**.

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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 advice and support to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers on matters that are at the forefront of public policy 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 and National Cabinet programs
* ensuring high quality and evidence-based analysis is provided to decision makers
* convening and supporting taskforces to coordinate and drive government policies
* women’s policies, leadership and development strategy, to support women’s equality, safety, economic security, and health and wellbeing
* 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
* official establishments, ownership and property management of the Prime Minister’s official residences
* supporting regional economic transformation as Australia decarbonises and the energy system changes by engaging with a range of stakeholders to help key regions, industries, and employers proactively manage the transformation
* policy settings for whole of Government crisis coordination arrangements as outlined in the Australian Government Crisis Management Framework.

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

* Australian Government Aboriginal and Torres Strait Islander policy, programs and service delivery
* improving results for Aboriginal and Torres Strait Islander people through enhanced Indigenous economic rights to support economic independence, the provision of improved access to education, employment, health, wellbeing and other services, as well as the maintenance of cultural identity
* coordination and evaluation of Australia’s foreign intelligence activities
* implementing the Australian Government’s workplace relations policy to ensure the Australian Public Service (APS) continues to be a model employer and employer of choice
* improving APS people management, capability development and culture including as part of the APS Reform Program
* support to the Governor-General to perform his official duties, and
* promoting and improving workplace gender equality in Australian workplaces.

For information on resourcing across the portfolio, please refer to Part 1: Agency Financial Resourcing in the *Budget Paper No. 4: Agency Resourcing*.

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 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 Aboriginal Investment Corporation
* Northern Territory Land Councils
  + Anindilyakwa Land Council
  + Central Land Council
  + Northern Land Council
  + Tiwi Land Council
* 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

For information on resourcing across the portfolio, please refer to Part 1: Agency Financial Resourcing in *Budget Paper No. 4: Agency Resourcing*.

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

Aboriginal Hostels Limited (AHL) is a Commonwealth not-for-profit company limited by guarantee, subject to the *Corporations Act 2001,* *Australian Charities and Not-for-profits Commission Act 2012* and the PGPA Act. Through a national network of accommodation facilities, AHL provide culturally safe and affordable accommodation that supports First Nations people to access services and economic 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 Australians 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 established by the *Australian Institute of Aboriginal and Torres Strait Islander Studies Act 1989*. AIATSIS, is the only national cultural institution solely dedicated to telling the story of Australia’s First Nations Peoples through stewardship of a national collection, providing leadership in research and maintenance of a network of collaborations and partnerships.

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 subject to the PGPA Act. It undertakes 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 integrity standards and fostering improved capability and leadership.

The Executive Director of Township Leasing (EDTL) is an independent statutory office holder subject to the PGPA Act. The position 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 drives financial inclusion and economic empowerment with Aboriginal and Torres Strait Islander people and communities to achieve economic independence and ensure they are an integral part of the economy. IBA does this through the distribution of capital targeted at home and business ownership, capability development, co-investing with Aboriginal and Torres Strait Islander people in funds that generate financial returns and through sector specific direct investments that 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 access the economic, social, cultural and environmental benefits the ownership and management of County (land, fresh water and salt water) can bring. This includes economic self-determination, cultural identity and connection, and the healing of Country. The ILSC’s activities are guided by the principles of self-determination, caring for Country and partnership. It provides assistance by direct investment in projects, supporting capability development, and through enabling the establishment of beneficial networks and partnerships, including sector leadership opportunities.

The National Australia Day Council Limited (NADC) is a Commonwealth Company that is subject to the PGPA Act. The 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 Indigenous Australians Agency (NIAA) was established as an Executive Agency on 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 First Nations peoples. The NIAA provides advice on whole‑of‑government priorities for Aboriginal and Torres Strait Islander people to the Prime Minister, the Minister for Indigenous Australians, and the Assistant Minister for Indigenous Australians.

**The Northern Territory Aboriginal Investment Corporation (NTAIC)** is a corporate Commonwealth entity established by the Aboriginal Land Rights (Northern Territory) Act 1976 (ALRA). An independent Board overseas the NTAIC. The NTAIC represents a new era of land rights for Aboriginal people in the NT. It will empower Aboriginal people to activate the economic potential of their land and strategically invest in their communities and businesses to grow wealth for generations to come. The NTAIC will use Aboriginals Benefit Account (ABA) funding to support the economic, cultural, and social aspirations of Aboriginal people in the NT, whilst generating a modest financial return for reinvestment. The NTAIC will also administer beneficial grant programs.

The 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. ONI provides assessments on matters of political, strategic or economic significance to Australia, to the Prime Minister, senior ministers and senior officials. 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 that supports the Governor-General in the performance of his or 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*.

Outback Stores Pty Ltd (OBS) is a Commonwealth company subject to the *Corporations Act 2001* and the PGPA Act. OBS promotes food security, health and employment in remote Indigenous communities by managing community stores. OBS helps Aboriginal and Torres Strait Islander people to improve their standard of living and achieve health goals through increasing access to affordable healthy food and the provision of quality retail management services for community stores.

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 established by the *Workplace Gender Equality Act 2012* (WGE Act) and is subject to the PGPA Act. The WGEA is responsible for promoting and improving gender equality in Australian workplaces and administering the functions of the WGE Act.

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 outcomes

|  |
| --- |
| **Prime Minister — The Hon Anthony Albanese MP** |
|  |
| Minister for Women and Minister for the Public Service— Senator the Hon Katy Gallagher  Minister for Indigenous Australians — The Hon Linda Burney MP  Cabinet Secretary – The Hon Mark Dreyfus KC MP |
|  |
| Assistant Minister to the Prime Minister — The Hon Patrick Gorman MP  Assistant Minister for Indigenous Australians —Senator the Hon Malarndirri McCarthy |
|  |
| **Department of the Prime Minister and Cabinet** *Secretary: Professor Glyn Davis AC*  Outcome: Provide high quality policy advice and support to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers including through the coordination of government activities, policy development and program delivery. |
|  |
| **Aboriginal Hostels Limited** *Chief Executive Officer: Mr Dave Chalmers AO CSC*  Outcome: Improved access to education, employment, health and other services for Aboriginal and Torres Strait Islander people travelling or relocating through the operation of temporary hostel accommodation services. |
|  |
| **Australian Institute of Aboriginal and Torres Strait Islander Studies**  *Interim Chief Executive Officer: Mr Leonard Hill*  Outcome: Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research, and providing access to print and audio-visual collections. |
|  |
| **Australian National Audit Office** *Acting Auditor-General: Ms Rona Mellor PSM*  Outcome: To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public. |

|  |
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| **Australian Public Service Commission** *Commissioner: Dr Gordon de Brouwer PSM*  Outcome: 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. |

|  |
| --- |
|  |
| **Indigenous Business Australia** *Chief Executive Officer: Ms Kirsty Moore*  Outcome: Improved wealth acquisition to support the economic independence of Aboriginal and Torres Strait Islander peoples through commercial enterprise, asset acquisition, construction and access to concessional home and business loans. |
|  |
| **Indigenous Land and Sea Corporation** *Chief Executive Officer: Mr Joe Morrison*  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: Mr Mark Fraser AO CVO*  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 Indigenous Australians Agency** *Chief Executive Officer: Ms Jody Broun*  Outcome: Lead the development and implementation of the Australian Government’s agenda to improve the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples and communities through working in partnership and effectively delivering programs. |
|  |
| **Northern Territory Aboriginal Investment Corporation** *Chief Executive Officer: Ms Elly Patira*  Outcome: Assist cultural maintenance and social well-being, economic self-sufficiency and self-management for the betterment of Aboriginal people living in the Northern Territory through investments, commercial enterprise, beneficial payments and other financial assistance. |

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| **Northern Territory Land Councils**  Anindilyakwa Land Council – *Accountable Authority: Mr Tony Wurramarrba (Chair) and Mr Mark Hewitt (Chief Executive Officer)*  Central Land Council – *Accountable Authority: Matthew Palmer (Chair) and Mr Lesley Turner (Chief Executive Officer)*  Northern Land Council – *Accountable Authority: Mr Matthew Ryan (Chair) and Mrs Jessie Schaecken (Interim Chief Executive Officer)*  Tiwi Land Council – *Accountable Authority: Mr Leslie Tungatalum (Chair) and Mr Robert Graham (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 Andrew Shearer*  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. |

|  |
| --- |
| **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** *Chief Executive Officer: Ms Vonda Malone*  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**  *Chief Executive Officer: Ms Mary Wooldridge*  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 Tamara Mitchell*  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. |

Entity resources and planned performance

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Department of the Prime Minister and Cabinet

Entity resources and planned performance

**Department of the Prime Minister and Cabinet**

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# Department of the Prime Minister and Cabinet

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The role of the Department of the Prime Minister and Cabinet (PM&C) is to support the Prime Minister, the Cabinet, and portfolio ministers through effective and timely policy development and advice; support, coordination and monitoring of key government priorities and services; delivery; and responding quickly and decisively to emerging risks and issues.

The Department strives to achieve a coordinated, coherent and innovative approach to the development and implementation of government policies applying a whole-of-nation and whole-of-government perspective. This requires effective and timely advice on a range of issues, working across portfolios and in partnership with our domestic and international stakeholders, to address the long term challenges and opportunities in order to deliver on our mission to improve the lives of all Australians. Priority areas for the Department include:

* supporting the Prime Minister as Head of Government, Chair of the Cabinet, and Chair of the National Cabinet
* supporting the effective functioning of the Government
* advising the Prime Minister and Minister for Women on women’s safety, economic security, workforce participation, leadership and international engagement, and coordinating this work across government
* supporting the Prime Minister, the Cabinet and our portfolio ministers to prosecute their policy priorities by drawing on our central policy expertise and stakeholder relationships to provide advice on major domestic, international and national security policy issues
* monitoring and providing support and advice on the implementation of key government initiatives, policies, programs and services
* advising the Prime Minister and the Minister for the Public Service on matters relating to the Australian Public Service (APS)
* utilising our taskforce capability to respond quickly to address emerging issues and crises by promoting whole-of-government coordination
* supporting regional economic transformation as Australia decarbonises and the energy system changes by engaging with a range of stakeholders to help key regions, industries, and employers proactively manage the transformation.

Further details of the objectives and performance evaluation mechanisms attached to this strategy are detailed in Section 2 of this document.

### 1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the PM&C for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ table in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: PM&C resource statement – Budget estimates for 2024–25 as at Budget May 2024



Third party payments from and on behalf of other entities



Prepared on a resourcing (that is, appropriations available) basis.

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

1. Appropriation Bill (No. 1) 2024–2025.
2. Excludes $22.1m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.
3. Excludes departmental capital budget (DCB).
4. Estimated External Revenue receipts under section 74 of the PGPA Act.
5. Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
6. Administered capital budgets are not separately identified in Appropriation Bill (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'.
7. ‘Corporate entities’ are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
8. Appropriation Bill (No. 2) 2024–25.

### 1.3 Budget measures

Budget measures relating to PM&C are detailed in *Budget Paper No. 2* and are summarised below.

Table 1.2: PM&C 2024–25 Budget measures

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (‑) represent a decrease in funds and a positive (+) represent an increase in funds.  
The measure titled Ending Gender-Based Violence – additional resourcing is published in the Prime Minister and Cabinet Portfolio Supplementary Additional Estimates Statements. Further details on this measure can be found in the *Budget Paper No 2*.

1. The measure titled Future Made in Australia – Attracting Investment in Key Industries is a cross portfolio measure. The full measure description and package details appear in the Budget Paper No. 2 under Cross Portfolio
2. The lead entity for measure titled initial funding for the Independent Parliamentary Standards Commission is the Department of Finance. The full measure description and package details appear in the *Budget Paper No. 2* under the Finance portfolio.
3. The measure titled Savings from External Labour – extension is a cross portfolio measure. The full measure description and package details appear in the *Budget Paper No. 2* under Cross Portfolio.

## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for PM&C can be found at:  www.pmc.gov.au/about-us/accountability-and-reporting/corporate-plans  The most recent annual performance statement can be found at:  www.pmc.gov.au/about-us/accountability-and-reporting/annual-reports |

### 2.1 Budgeted expenses and performance for Outcome 1

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

##### 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 2.1.1: Budgeted expenses for Outcome 1



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

Figures displayed as a negative (‑) represent a decrease in funds and a positive (+) represent an increase in funds.

1. The annual expense figures reflects the appropriation provided for the provision for future entitlement for each of the former Governors-General. This is unwound as expenses not requiring appropriation in the Budget year.
2. 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.
3. Includes Right of Use (ROU) asset expenses accounted for under AASB 16 *Leases.*
4. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

| Outcome 1 – Provide high quality policy advice and support to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers including through coordination of government activities, policy development and program delivery. | | |
| --- | --- | --- |
| **Program 1.1 – Prime Minister and Cabinet**  Program 1.1 contributes to the delivery of Outcome 1 through the following objectives by:   * providing advice, support and services to the Prime Minister, the Cabinet and Portfolio Ministers. * providing effective coordination and leadership across the APS-enterprise for major domestic, international and national security matters. * supporting the Cabinet and its committees, the Federal Executive Council and the National Federation Reform Council to facilitate informed decision making. | | |
| Key Activities (a) | 1. Effective and timely advice 2. Helping our partner agencies deliver on Government priorities 3. Coordination and support for national and international agendas 4. Collaborate, communicate and engage 5. Deliver Government programs and priorities | |
| Year | Performance measures | Expected Performance Results (b) |
| Current Year  2023‑24 | The Prime Minister, the Cabinet, Portfolio Ministers and key stakeholders are supported with effective and timely advice and support.  Effective implementation and delivery of the Government’s national and international strategic priorities, decisions, policies and programs, through effective leadership, coordination and support.  Effective collaboration, communication and engagement with key stakeholders and the Australian community.  Effective establishment, coordinated implementation and delivery across the service of the APS Reform program and eight program outcomes | Provided effective and timely advice to inform the Prime Minister’s, the Cabinet, Portfolio Ministers and key stakeholders decision making.  Supported the successful delivery of the Government’s strategic national and international priorities, and programs through effective coordination, leadership, monitoring and reporting.  PM&C effectively collaborated and communicated through engagement activities, timely responses to correspondence and messages to the Australian Community.  PM&C effectively developed and supported the implementation approach and progression of the APS Reform program, evidenced by progress across government in delivering the eight program outcomes. |
| Year | Performance measures (c) | Planned Performance Results (c) |
| Budget Year  2024‑25 | The Prime Minister, the Cabinet, Portfolio Ministers and key stakeholders are supported with effective and timely advice and support.  Coordination and support for partner agencies to deliver on government priorities, including national and international agendas. | Provided effective and timely advice to inform the Prime Minister’s, the Cabinet, Portfolio Ministers and key stakeholder’s decision making.  Supported the successful delivery of the Government’s strategic national and international priorities through effective coordination, leadership, monitoring and reporting. |
| Forward Estimates  2025‑28 | As per 2024-25 | As per 2024-25 |

* + - * 1. Refers to key activities reflected in the Corporate Plan 2023-24
        2. The details of PM&C’s performance results for 2023-24 will be reported in the Annual Performance Statements in the PM&C Annual Report 2023-24.
        3. The department is reviewing its key activities and performance measures, with changes to performance measures and key activities to be provided in the PM&C Corporate Plan 2024-25.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of PM&C’s finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.1 Explanatory notes and analysis of budgeted financial statements

##### Departmental financial statements

The department is budgeting for a break even position in 2024-25 and each of the forward years, after adjusting for depreciation expense and right-of-use (ROU) asset transactions (in accordance with AASB 16 *Leases*). The Comprehensive Income Statement (Table 3.1) sets out the application of funding to ordinary operating activities.

The department’s asset position is expected to decrease over the forward estimates with depreciation outweighing capital investment.

##### Administered financial statements

Administered expenses for 2024-25 have increased since the publication of the 2023-24 Portfolio Budget Statements as a result of the measures identified in Table 1.2 and an increase in payments to Corporate Commonwealth Entities.

### **3.2** **Budgeted financial statements tables**

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



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



Prepared on Australian Accounting Standards basis.

1. From 2010–11, the Government introduced net cash appropriation arrangements that provided non‑corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Bill (No.1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
2. Applies to leases under AASB 16 *Leases*.

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

 Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

1. Includes purchases from current and previous years’ departmental capital budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2024–2025 for depreciation/amortisation expenses, DCBs or other operational expenses.

.

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



Prepared on Australian Accounting Standards basis.

1. From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Administered Capital Budget, or ACB) provided through Bill 1 equity appropriations. For information regarding ACBs, please refer to Table 3.10 Administered Capital Budget Statement.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.**Table 3.10: Schedule of administered capital budget statement (for the period ended 30 June)**



Prepared on Australian Accounting Standards basis.

1. Includes purchases from current and previous years’ Administered Capital Budgets (ACBs).

Table 3.11: Statement of administered asset movements (Budget year 2024–25)

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2024-25 for depreciation/amortisation expenses, ACBs or other operational expenses.

Aboriginal Hostels Limited

Entity resources and planned performance

**Aboriginal Hostels Limited**

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# Aboriginal Hostels Limited

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

Aboriginal Hostels Limited (AHL) is a not-for-profit Commonwealth Company limited by guarantee, established under the *Corporations Act 2001*. AHL provides accommodation to First Nations people through a national network of accommodation facilities. AHL contributes to the Portfolio’s goals by improving access to education, employment, health and other services for First Nations people travelling or relocating through the operation of hostel services.

AHL’s purpose is to provide culturally safe and affordable accommodation for First Nations people who need to be away from home to access services and economic opportunities.

In 2024-25 AHL will continue to:

* be an integral provider of affordable accommodation that supports the Australian Government’s effort to overcome disadvantage for First Nations people
* operate in locations of greatest need, in priority areas of education, employment and health
* deliver a consistent standard of accommodation services, by service type across Australia
* sustainably manage and maintain its property portfolio
* respond to need through evidence-based business planning
* pursue best practice in workplace health and safety, and
* operate within available resources and focus on options to strengthen its business model and secure the company’s longer-term financial viability.

### 1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to AHL for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: AHL resource statement – Budget estimates for 2024–25 as at Budget May 2024



Prepared on a resourcing (that is, appropriations available) basis.

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

1. Appropriation Bill (No. 1) 2024–2025.
2. Appropriation Bill (No. 2) 2024–2025.
3. Funding provided by another agency in the portfolio that is not specified within the Annual Appropriation Bills. The payments relate to funding for:

- supplementation of the Wangkana-Kari and the Secondary Education hostels in Tennant Creek, Northern Territory

- the accommodation expansion project at Apmere Mwerre Visitor Park in Alice Springs, Northern Territory

- student amenity upgrades at Fordimail Hostel in Katherine, Northern Territory and Canon Boggo Hostel in Thursday Island, Queensland.

1. Funding provided by the NT Government that relates to the operation of Apmere Mwerre Visitor Park and Alyerre Hostel in Alice Springs, Northern Territory.

### 1.3 Budget measures

Budget measures relating to AHL are detailed in the *Budget Paper No. 2* and are summarised below.

Table 1.2: AHL 2024–25 Budget measures

 Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (‑) represent a decrease in funds and a positive (+) represent an increase in funds.

1. The measure titled Savings from External Labour – extension is a cross portfolio measure. The full measure description and package details appear in the *Budget Paper No. 2* under Cross Portfolio.

## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual reports to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for AHL can be found at:  ahl.gov.au/about-us/publications  The most recent annual report can be found at:  ahl.gov.au/about-us/publications |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| **Outcome 1: Improved access to education, employment, health and other services for Aboriginal and Torres Strait Islander people travelling or relocating through the operation of temporary hostel accommodation services.** |

Budgeted expenses for Outcome 1

This table shows how much AHL 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



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

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

| **Outcome 1** – Improved access to education, employment, health and other services for Aboriginal and Torres Strait Islander people travelling or relocating through the operation of temporary hostel accommodation services. | | |
| --- | --- | --- |
| **Program 1.1 –** The objective of this program is to provide temporary accommodation for First Nations people who must live away from home to access services and economic opportunities. | | |
| Key Activities (a) | * Delivering services that improve the quality of life and economic opportunity for First Nations people through providing culturally appropriate and affordable temporary hostel accommodation for First Nations people. * Maximising partnerships and engagement with Indigenous organisations and local service providers. * Implementing an annual hostel maintenance program to provide safe, comfortable accommodation for residents. * Implementing strategies to ensure the Company’s financial sustainability. * Contributing to the priorities of the National Agreement on Closing the Gap. | |
| Year | Performance measures | Expected Performance Results |
| Current Year  2023‑24 | 1. Occupancy level as a percentage of resident bed nights available per annum. 2. Percentage of residents providing a rating of ‘satisfied’ (or higher) withthe quality of AHL’s accommodation services. 3. Partnerships and engagement with First Nations organisations and local service providers. 4. Maintain industry benchmark repair and maintenance investment in hostel asset portfolio. 5. Company operating result consistent with or better than Government approved budget. 6. AHL’s contribution to applicable outcomes and targets in the National Agreement on Closing the Gap. | 1. 72%. 2. 80%. 3. Maintained or increased compared to previous year. 4. Repair and maintenance investment represents at least 2% of hostel property asset replacement value. 5. 2023-24 original budgeted deficit. 6. Maintained or increased compared to previous year. |
| Year | Performance measures (b) | Planned Performance Results |
| Budget Year  2024‑25 | 1. Occupancy level as a percentage of resident bed nights available per annum. 2. Percentage of residents providing a rating of ‘satisfied’ (or higher) with the quality of AHL’s accommodation services. 3. Partnerships and engagement with First Nations organisations and local service providers. 4. Maintain industry benchmark repair and maintenance investment in hostel asset portfolio. 5. Company operating result consistent with or better than Government approved budget. 6. AHL’s contribution to applicable outcomes and targets in the National Agreement on Closing the Gap. | 1. 75%.      1. 80%.      1. Maintained or increased compared to previous year. 2. Repair and maintenance investment represents at least 2% of hostel property asset replacement value. 3. 2024-25 original budgeted deficit. 4. Maintained or increased compared to previous year. |
| Forward Estimates  2025‑28 | 1. Occupancy level as a percentage of resident bed nights available per annum. 2. Percentage of residents providing a rating of ‘satisfied’ (or higher) withthe quality of AHL’s accommodation services. 3. Partnerships and engagement with First Nations organisations and local service providers. 4. Maintain industry benchmark repair and maintenance investment in hostel asset portfolio. 5. Company operating result consistent with or better than Government approved budget. 6. AHL’s contribution to applicable outcomes and targets in the National Agreement on Closing the Gap. | 1. As per 2024-25. 2. As per 2024-25. 3. As per 2024-25. 4. As per 2024-25. 5. As per forward estimates. 6. Maintained or increased compared to previous year. |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of AHL finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.1 Explanatory notes and analysis of budgeted financial statements

##### Budgeted departmental comprehensive income statement

The increasing budgeted deficits in 2023-24 and the forward estimates relate to increases in depreciation expenses from prior year building revaluations, the increasing costs of hostel operations and the application of AASB 16 Leases.

The decrease in Revenue from Government in 2025-26 and the forward estimates relates to the cessation of the additional funding provided through the “Closing the Gap – further investment” budget measure announced in the 2023-24 Budget. This has also resulted in a reduction in budgeted expenses in 2025-26 and the forward estimates.

##### Budgeted departmental balance sheet

The erosion in financial assets and equity in 2024-25 and the forward estimates is due to the increasing budgeted deficits.

### **3.2** **Budgeted financial statements tables**

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



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



Prepared on Australian Accounting Standards basis.

1. Applies to leases under AASB 16 *Leases*.

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

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

1. Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.
2. Includes the following section 74 external receipts:

‑ sponsorship, subsidy, gifts or similar contribution;

‑ internally developed assets; and

‑ proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation equity’ refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024–2025, including Collection Development Acquisition Budgets (CDABs).
2. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2024–2025 for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

Australian Institute of Aboriginal and Torres Strait Islander Studies

Entity resources and planned performance

Australian Institute of Aboriginal and Torres Strait Islander Studies

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# Australian Institute of Aboriginal and Torres Strait Islander Studies

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Australian Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS) is a Corporate Commonwealth entity established under the *Australian Institute of Aboriginal and Torres Strait Islander Studies Act 1989.* AIATSIS, is the only national cultural institution solely dedicated to telling the story of Australia’s First Nations Peoples through stewardship of a national collection, providing leadership in research and maintenance of a network of collaborations and partnerships. AIATSIS’ vision is to create a world in which Aboriginal and Torres Strait Islander peoples’ rights, knowledge, cultures, and stories are recognised, respected, celebrated and valued.

The mission of AIATSIS is to tell the story of Aboriginal and Torres Strait Islander Australia; create opportunities for people to encounter, engage with and be transformed by that story; support and facilitate Aboriginal and Torres Strait Islander cultural resurgence; and shape our national narrative. This is achieved through AIATSIS’ key functions:

* build and preserve a national collection and make it accessible
* promote better understanding of Indigenous peoples’, cultures and heritage
* lead and influence on Aboriginal and Torres Strait Islander research, ethics, protocols and collections
* partner and collaborate with our communities, partners and governments, and
* advise on Aboriginal and Torres Strait Islander cultures and heritage.

### 1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the AIATSIS for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: AIATSIS resource statement – Budget estimates for 2024–25 as at Budget May 2024

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

1. Appropriation Bill (No. 1) 2024-2025.
2. Appropriation Bill (No. 2) 2024-2025.

### 1.3 Budget measures

Budget measures relating to AIATSIS are detailed in the *Budget Paper No. 2* and are summarised below.

Table 1.2: AIATSIS 2024–25 Budget measures



Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (‑) represent a decrease in funds and a positive (+) represent an increase in funds.

* + - * 1. Including $3.0 million in capital funding in 2024-25.

## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for AIATSIS can be found at: <https://aiatsis.gov.au/about/who-we-are/corporate-information>  The most recent annual performance statement can be found at:  <https://aiatsis.gov.au/about/who-we-are/corporate-information> |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| **Outcome 1: Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research and providing access to print and audio-visual collections.** |

Budgeted expenses for Outcome 1

This table shows how much AIATSIS 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 2.1.1: Budgeted expenses for Outcome 1



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

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

| **Outcome 1** – **Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research and providing access to print and audio-visual collections.** | | |
| --- | --- | --- |
| Key Activities | Build and preserve a national collection. | |
| Year | Performance measures | Expected Performance Results |
| Current Year  2023‑24 | Increase AIATSIS Collection across all collection types  Increase in the total amount of content digitised  Maintenance and preservation of the physical and digital collection as per the AIATSIS Collection Care Policy and relevant standards | Two percent from 2022-23  Five percent increase in content digitised from 2022-23.  One percent increase in digitised content that includes descriptive data from 2022‑23  Physical and digital collection maintained and preserved in accordance with the Australian Institute of Conservation of Cultural Material Standard |
| Year | Performance measures (a) | Planned Performance Results |
| Budget Year  2024‑25 | Increase AIATSIS Collection across all collection types  Increase in the total amount of content digitised  Maintenance and preservation of the physical and digital collection as per the AIATSIS Collection Care Policy and relevant standards | Two percent from 2023-24  Five percent increase in content digitised from 2023-24.  One percent increase in digitised content that includes descriptive data from 2023‑24  Physical and digital collection maintained and preserved in accordance with the Australian Institute of Conservation of Cultural Material Standard |
| Forward Estimates  2025‑28 | As per 2024-25 | As per 2024-25 |

Table 2.1.2: Performance measures for Outcome 1 (continued)

|  |  |  |
| --- | --- | --- |
| Outcome 1 – Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research and providing access to print and audio-visual collections. | | |
| Key Activities | Promote and strengthen knowledge and understanding of Aboriginal and Torres Strait Islander Culture and Heritage. | |
| Year | Performance measures | Expected Performance Results |
| Current Year  2023‑24 | Number of engagements with the collection  Number of respondents indicating an increased understanding of issues relevant to Aboriginal and Torres Strait Islander Culture and Heritage after an experience with AIATSIS  Number of Publications and/or education resources released  Number of Core Cultural Learning education program licenses issued | 2,000 engagements  70% of respondents  15 publications  50 licenses |
| Year | Performance measures (a) | Planned Performance Results |
| Budget Year  2024‑25 | Number of engagements with the collection  Number of respondents indicating an increased understanding of issues relevant to Aboriginal and Torres Strait Islander Culture and Heritage after an experience with AIATSIS  Number of Publications and/or education resources released  Number of Core Cultural Learning education program licenses issued | 2,000 engagements  70% of respondents  15 publications  50 licenses |
| Forward Estimates  2025‑28 | As per 2024-25 | As per 2024-25 |
| Key Activities | Leaders in the provision of advice on Indigenous ethics, collections, and research. | |
| Year | Performance measures | Expected Performance Results |
| Current Year  2023‑24 | Number of downloads of the AIATSIS Code of Ethics  Number of citations of AIATSIS works | 5,000 downloads  20 citations |
| Year | Performance measures (a) | Planned Performance Results |
| Budget Year  2024‑25 | Number of downloads of the AIATSIS Code of Ethics  Number of citations of AIATSIS works | 5,000 downloads  20 citations |
| Forward Estimates  2025‑28 | As per 2024-25 | As per 2024-25 |

Table 2.1.2: Performance measures for Outcome 1 (continued)

|  |  |  |
| --- | --- | --- |
| Outcome 1 – Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research and providing access to print and audio-visual collections. | | |
| Key Activities | Lead and promote collaborations and partnerships in support of the Institutes functions. | |
| Year | Performance measures | Expected Performance Results |
| Current Year  2023‑24 | Number of formal agreements with stakeholders | Ten formal agreements |
| Year | Performance measures (a) | Planned Performance Results |
| Budget Year  2024‑25 | Number of formal agreements with stakeholders | Ten formal agreements |
| Forward Estimates  2025‑28 | As per 2024-25 | As per 2024-25 |
| Key Activities | Leaders in the provision of advice to the Commonwealth on the situation and Status of Aboriginal and Torres Strait Islander Culture and Heritage. | |
| Year | Performance measures | Expected Performance Results |
| Current Year  2023‑24 | Regular reporting on status of  Indigenous Culture and Heritage Report  Provision of high-quality advice to the  Commonwealth | Yes  Yes |
| Year | Performance measures (a) | Planned Performance Results |
| Budget Year  2024‑25 | Regular reporting on status of  Indigenous Culture and Heritage Report  Provision of high-quality advice to the  Commonwealth | Yes  Yes |
| Forward Estimates  2025‑28 | As per 2024-25 | As per 2024-25 |

1. AIATSIS has reviewed all performance measures from 2023-24 these will be reflected in the 2023-24 Corporate Plan.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of AIATSIS finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.1 Explanatory notes and analysis of budgeted financial statements

AIATSIS is budgeting for a break-even position in 2024-25. The increase in appropriation is mainly due revenue received for re-scoping of the Ngurra Cultural Precinct and Return of Culture and Heritage activities, partially offset by the cessation of the Fourth National Indigenous Languages Survey. The decrease in own-source revenue relates to the finalisation of the Indigenous Research Exchange Grants Program and conversion of Return of Culture and Heritage funding to appropriation.

AIATSIS’s total assets are estimated to be $71.9 million at 30 June 2025, this value mainly represents non-financial assets of $47.5 million which includes building and collection assets. AIATSIS’s budgeted cash, cash equivalents and investments are estimated to be $23.0 million, which ensures AIATSIS has sufficient financial assets to meet its total liabilities and to fund future asset replacements.

### **3.2** **Budgeted financial statements tables**

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

Prepared on Australian Accounting Standards basis.

* 1. Applies to leases under AASB 16 *Leases*.

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

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)

Prepared on Australian Accounting Standards basis.

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

  
Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

1. Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.
2. Includes purchases from current and previous years’ departmental capital budgets (DCBs).
3. Includes the following section 74 external receipts:

‑ sponsorship, subsidy, gifts or similar contribution;

‑ internally developed assets; and

‑ proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation equity’ refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024–2025, including Collection Development Acquisition Budgets (CDABs).

Australian National Audit Office

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Australian National Audit Office

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# Australian National Audit Office

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Australian National Audit Office’s (ANAO) purpose is to support accountability and transparency in the Australian Government sector through independent reporting to the Parliament and thereby contribute to improved public sector performance. The Auditor‑General is assisted by the ANAO in delivering against the mandate established by the *Auditor-General Act 1997* (the Act).

Under the Act, the Auditor-General’s functions include:

* auditing the annual financial statements of Commonwealth entities, Commonwealth companies and their subsidiaries, and the consolidated financial statements
* conducting performance audits and assurance reviews
* audits of the annual performance statements and performance measures of Commonwealth entities and Commonwealth companies and their subsidiaries
* conducting a performance audit of a commonwealth partner as described in section 18B of the Act
* providing other audit services as required by other legislation or allowed under section 20 of the Act and
* reporting directly to the Parliament on any matter or to a minister on any important matter.

To achieve its purpose, the ANAO has focused on implementing strategies that enable it to operate as a leading public sector audit practice delivering quality audit services. This occurs through strong methodology, efficient and whole-of-organisation work practices, and a focus on communicating the outcomes of its work.

The ANAO’s Corporate Plan outlines capability investments that will be required to support achieving the ANAO’s purpose in the dynamic environment in which it operates. The ANAO will continue to make investments in improving data analytics capability, maintaining a skilled and professional workforce, supporting contemporary communication, particularly with the Parliament, and ensuring quality in its audit work. More details can be found in the ANAO’s Corporate Plan which is published on the ANAO’s website – www.anao.gov.au.

### 1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the ANAO for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

The ANAO charges an audit fee for the financial statements audits of corporate Commonwealth entities, companies and their subsidiaries subject to the Public Governance, Performance and Accountability Act 2013. These fees are based on a scale determined by the Auditor-General under section 14 of the Act, and are calculated on the basis of a cost attribution model. Revenues from these audit fees are paid to the Official Public Account and are not available to the ANAO. The revenue and cash receipts are shown in Table 3.7 (Schedule of budgeted income and expenses administered on behalf of Government) and Table 3.9 (Schedule of budgeted administered cash flows), respectively.

The ANAO is also permitted to charge for ‘audits by arrangement’ under subsection 20(2) of the Act. The revenue is shown as a sale of goods and rendering of services in Table 3.1 (Comprehensive income statement).

Table 1.1: ANAO resource statement – Budget estimates for 2024–25 as at Budget May 2024



Prepared on a resourcing (that is, appropriations available) basis.

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

1. Appropriation Bill (No. 1) 2024–2025.
2. Excludes departmental capital budget (DCB).
3. Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
4. Departmental capital budgets are not separately identified in Appropriation Bill (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’.
5. Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to *the Budget Paper No. 4 – Agency Resourcing*. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for the Australian National Audit Office can be found at: https://www.anao.gov.au/work/corporate/anao-corporate-plan-2023-24  The most recent annual performance statement can be found at: https://www.anao.gov.au/work/annual-report/anao-annual-report-2022-23 |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| **Outcome 1: To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive, and the public.** |

Budgeted expenses for Outcome 1

This table shows how much the ANAO 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 2.1.1: Budgeted expenses for Outcome 1



Table 2.1.1: Budgeted expenses for Outcome 1 (continued)



1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and principal payments on lease liabilities.

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

Table 2.1.3: Performance measures for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2024-25 Budget measures that have created new programs or materially changed existing programs are provided

| **Outcome 1** – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive, and the public. | | |
| --- | --- | --- |
| **Program 1.1 - Financial Statements Audit Services**  This program contributes to the outcome through:   * providing assurance on the fair presentation of financial statements of the Australian Government and its controlled entities by providing independent audit opinions for the Parliament, the Executive, and the public, * presenting two reports annually addressing the outcomes of the financial statements audits of Commonwealth entities and the consolidated financial statements of the Australian Government, to provide the Parliament with an independent examination of the financial accounting and reporting of public sector entities, and * contributing to improvements in the financial administration of Commonwealth entities. | | |
| Key Activities (a) | Providing independent assurance to the Parliament by:   * issuing financial statements audit opinions to the Australian Government and its controlled entities, * issuing other assurance audit reports, and * preparing and producing financial statements-related reports for the Parliament. | |
| Year | Performance measures | Expected Performance Results |
| Current Year  2023‑24 | * Number of mandated financial statements audit reports issued * Percentage of mandated financial statements audit reports issued in time to meet entity annual reporting timeframes * Average cost of a financial statements audit does not increase from the prior year * Percentage of moderate or significant findings from mandated financial statements audit reports agreed to by audited entities * Percentage of moderate or significant findings that are addressed by mandated audited entities within 24 months of reporting | * 244 mandated financial statements audit reports issued * 85% of mandated financial statements audit reports issued in time to meet entity annual reporting timeframes * Average cost of a financial statements audit does not increase from the prior year * 90% of moderate or significant findings from mandated financial statements audit reports are agreed to by audited entities * 90% of moderate or significant findings are addressed by mandated audited entities within 24 months of reporting |

| **Outcome 1** – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive, and the public. | | |
| --- | --- | --- |
| **Program 1.1 - Financial Statements Audit Services**  This program contributes to the outcome through:   * providing assurance on the fair presentation of financial statements of the Australian Government and its controlled entities by providing independent audit opinions for the Parliament, the Executive, and the public, * presenting two reports annually addressing the outcomes of the financial statements audits of Commonwealth entities and the consolidated financial statements of the Australian Government, to provide the Parliament with an independent examination of the financial accounting and reporting of public sector entities, and * contributing to improvements in the financial administration of Commonwealth entities. | | |
| Key Activities (a) | Providing independent assurance to the Parliament by:   * issuing financial statements audit opinions to the Australian Government and its controlled entities, * issuing other assurance audit reports, and * preparing and producing financial statements-related reports for the Parliament. | |
| Year | Performance measures | Planned Performance Results |
| Budget Year  2024‑25 | * Number of mandated financial statements audit reports issued * Percentage of mandated financial statements audit reports issued in time to meet entity annual reporting timeframes * Average cost of a financial statements audit does not increase from the prior year * Percentage of moderate or significant findings from mandated financial statements audit reports agreed to by audited entities * Percentage of moderate or significant findings that are addressed by mandated audited entities within 24 months of reporting | * 245 mandated financial statements audit reports issued * 85% of mandated financial statements audit reports issued in time to meet entity annual reporting timeframes * Average cost of a financial statements audit does not increase from the prior year * 90% of moderate or significant findings from mandated financial statements audit reports are agreed to by audited entities * 90% of moderate or significant findings are addressed by mandated audited entities within 24 months of reporting |
| Forward Estimates  2025‑28 | As per 2024-25 | As per 2024-25 |

| Outcome 1 – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public. | | |
| --- | --- | --- |
| **Program 1.2 – Performance Audit Services**  This program contributes to the outcome through:   * audits of the performance of Australian Government programs and entities, including identifying opportunities for improvements and lessons for the sector. | | |
| Key Activities (a) | Improving public sector performance by:   * providing performance and other audit reports for the information of the Parliament, the Executive and the public. | |
| Year | Performance measures | Expected Performance Results |
| Current Year  2023‑24 | * Number of performance audits reports presented to Parliament * Average cost of a performance audit does not increase from the prior year * Percentage of recommendations included in performance audit reports agreed to by audited entities * Percentage of ANAO recommendations implemented within 24 months of a performance audit report being presented | * 45 performance audit reports presented to Parliament * Average cost of a performance audit does not increase from the prior year * 90% of recommendations included in performance audit reports agreed to by audited entities * 70% of ANAO recommendations implemented within 24 months of a performance audit report being presented |
| Year | Performance measures | Planned Performance Results |
| Budget Year  2024‑25 | * Number of performance audits reports presented to Parliament * Average cost of a performance audit does not increase from the prior year * Percentage of recommendations included in performance audit reports agreed to by audited entities * Percentage of ANAO recommendations implemented within 24 months of a performance audit report being presented | * 48 performance audit reports presented to Parliament * Average cost of a performance audit does not increase from the prior year * 90% of recommendations included in performance audit reports agreed to by audited entities * 70% of ANAO recommendations implemented within 24 months of a performance audit report being presented |
| Forward Estimates  2025‑28 | As per 2024-25 | As per 2024-25 |

| Outcome 1 – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public. | | |
| --- | --- | --- |
| **Program 1.3 – Performance Statements Audit Services**  This program contributes to the outcome through:   * audits of the annual performance statements of selected Commonwealth entities. | | |
| Key Activities (a) | Improving public sector performance by:   * providing performance statements audit reports for the information of the Parliament, the Executive and the public, and * presenting an end-of-year report reflecting on the outcome of the performance statements audit program for the financial year, to provide the Parliament with an independent view on the progress in improving non-financial reporting across the Australian Government. | |
| Year | Performance measures | Expected Performance Results |
| Current Year  2023‑24 | * Number of performance statements audit reports issued * Percentage of performance statements audit reports issued in time to meet entity annual reporting timeframes * Average cost of a performance statements audit does not increase from the prior year * Percentage of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities * Percentage of agreed or moderate significant findings that are addressed by audited entities within 24 months of reporting | * 10 performance statements audit reports issued * 100% of performance statements audit reports issued in time to meet entity annual reporting timeframes * Average cost of a performance statements audit does not increase from the prior year * 90% of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities * 70% of agreed moderate or significant findings are addressed by audited entities within 24 months of reporting |
| Outcome 1 – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public. | | |
| **Program 1.3 – Performance Statements Audit Services**  This program contributes to the outcome through:   * audits of the annual performance statements of selected Commonwealth entities. | | |
| Key Activities (a) | Improving public sector performance by:   * providing performance statements audit reports for the information of the Parliament, the Executive and the public, and * presenting an end-of-year report reflecting on the outcome of the performance statements audit program for the financial year, to provide the Parliament with an independent view on the progress in improving non-financial reporting across the Australian Government. | |
| Year | Performance measures | Planned Performance Results |
| Budget Year  2024‑25 | * Number of performance statements audit reports issued * Percentage of performance statements audit reports issued in time to meet entity annual reporting timeframes * Average cost of a performance statements audit does not increase from the prior year * Percentage of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities * Percentage of agreed or moderate significant findings that are addressed by audited entities within 24 months of reporting | * 14 performance statements audit reports issued. * 100% of performance statements audit reports issued in time to meet entity annual reporting timeframes * Average cost of a performance statements audit does not increase from the prior year * 90% of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities * 70% of agreed moderate or significant findings are addressed by audited entities within 24 months of reporting |
| Forward Estimates  2025‑28 | As per 2024-25 | * 21 performance statements audit reports issued in 2025‑26 and 26 performance statements audit reports issued from 2026-27 onwards. * 100% of performance statements audit reports issued in time to meet entity annual reporting timeframes * Average cost of a performance statements audit does not increase from the prior year * 90% of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities * 70% of agreed moderate or significant findings are addressed by audited entities within 24 months of reporting |

| **Outcome 1** – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive, and the public. | | |
| --- | --- | --- |
| **Shared performance criteria for Programs 1.1, 1.2 and 1.3**  The ANAO has a number of performance criteria that apply to programs 1.1, 1.2 and 1.3, and are reported on collectively. All programs contribute to the outcome by:   * facilitating dissemination of the ANAO’s findings to members of Parliament, the Executive, and the public, * providing organisation-wide support services for the ANAO, based on specialised knowledge, professional practice and technology; and * ensuring ANAO audits are of high quality and compliant with auditing standards. | | |
| Key Activities (a) | Providing independent assurance to the Parliament and improving public sector performance by:   * providing information to members of parliament and parliamentary committees * assuring the quality of ANAO audits through an audit quality assurance program; and * publishing insights and key learnings from audits. | |
| Year | Performance measures | Expected Performance Results |
| Current Year  2023‑24 | * The ANAO supports the Parliament to carry out its functions on the operations of the Australian Government sector * The ANAO supports the Australian Government sector to improve public sector performance * The ANAO’s independent Quality Assurance Program indicates that audit opinions and conclusions are appropriate | * Achieved * Achieved * Achieved |
| Year | Performance measures | Planned Performance Results |
| Budget Year  2024‑25 | * The ANAO supports the Parliament to carry out its functions on the operations of the Australian Government sector * The ANAO supports the Australian Government sector to improve public sector performance * The ANAO’s independent Quality Assurance Program indicates that audit opinions and conclusions are appropriate | * Achieved * Achieved * Achieved |
| Forward Estimates  2025‑28 | As per 2024-25 | As per 2024-25 |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of ANAO finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.1 Differences between entity resourcing and financial statements

The entity resource statement (Table 1.1) provides a consolidated view of all the resources available to the ANAO in 2024-25. This includes appropriation receivable that is yet to be drawn down to cover payables and provisions on the balance sheet. The comprehensive income statement (Table 3.1) shows the operating appropriation provided in 2024-25.

#### 3.1.2 Explanatory notes and analysis of budgeted financial statements

##### Comprehensive income statement

Revenue from government (annual departmental appropriation and special appropriation funding) in 2024-25 is budgeted at $96.2 million (2023-24: $92.2 million).

Other revenue is expected to be $5.1 million (2023-24: $4.1 million). This revenue relates to:

* international project funding of $2.3 million to support the Indonesian Board of Audit and the Papua New Guinea Auditor-General’s Office, and
* own-sourced revenue of $2.8 million for ‘audits by arrangement’ under section 20(2) of the *Auditor-General Act 1997* and other miscellaneous income.

##### Statement of cash flows

The cashflow is consistent with, and representative of, the transactions reported in the comprehensive income statement, adjusted for non-cash items and anticipated capital purchases.

##### Capital budget statement

The departmental capital budget statement shows the expected capital works program for the current and forward years. Total capital expenditure in 2024-25 is estimated to be $1.0 million. In addition, the ANAO forecasts spending a further $3.2 million on capital works over the forward estimates.

### **3.2** **Budgeted financial statements tables**

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

  
Note: Impact of net cash appropriation arrangements

Prepared on Australian Accounting Standards basis.

1. From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
2. Applies to leases under AASB 16 *Leases*.

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



Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

1. Includes purchases from current and previous years’ departmental capital budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)



Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2024–2025 for depreciation/amortisation expenses, DCBs or other operational expenses.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

Australian Public Service Commission

Entity resources and planned performance

Australian Public Service Commission

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# Australian Public Service Commission

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The outcome of the Australian Public Service Commission (APSC) is to increase awareness and adoption of best practice public service administration by the Australian Public Service (APS) through leadership, promotion, advice and professional development, drawing on research and evaluation. The APSC takes a central leadership role in building capacity, driving productivity and performance, streamlining processes, and promoting integrity and accountability in the APS.

The APSC supports the Australian Public Service Commissioner and the   
Merit Protection Commissioner to undertake statutory functions under the   
*Public Service Act 1999*, including functions to strengthen the professionalism of the APS, continually improve workforce management, promote high standards of integrity and conduct, foster leadership, high quality learning and capability development, and to inquire into and review matters consistent with s41 of the *Public Service Act 1999*.

### 1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the APSC for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills.

Table 1.1: APSC resource statement – Budget estimates for 2024–25 as at Budget May 2024

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.

* + - * 1. Appropriation Bill (No. 1) 2024-2025.

1. Excludes departmental capital budget (DCB).
2. Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
3. Capital budgets and Administered payments to other jurisdictions are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details on capital budgets. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.

### 1.3 Budget measures

Budget measures relating to the APSC are detailed in the *Budget Paper No. 2* and are summarised below.

Table 1.2: APSC 2024–25 Budget measures

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (‑) represent a decrease in funds and a positive (+) represent an increase in funds.

1. Including $4.1 million in capital funding in 2024-25.
2. The measure titled Savings from External Labour – extension is a cross portfolio measure. The full measure description and package details appear in the *Budget Paper No. 2* under Cross Portfolio.

## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for the APSC can be found at: https://www.apsc.gov.au/publication/corporate-plan-2023-27  The most recent annual performance statement can be found at: [www.apsc.gov.au/accountability-reporting/annual-reports](https://www.apsc.gov.au/accountability-reporting/annual-reports) |

### 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 2.1.1: Budgeted expenses for Outcome 1



* + - * 1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

1. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses.

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

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

| **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** | | |
| --- | --- | --- |
| **Program 1.1 – Australian Public Service Commission**  This program contributes to the outcome through building capacity, driving productivity and performance, streamlining processes, and promoting integrity and accountability. | | |
| Key Activities (a) | 1. *Promote and uphold the high standards of integrity and conduct within the APS* 2. *Lead and support the development of quality APS workforce management policy* 3. *Build APS capability and leadership for the future* 4. *Foster an APS that engages and partners with people, communities and business* | |
| Year | Performance measures | Expected Performance Results |
| Current Year  2023‑24 (b) | Effectively monitor and evaluate agencies’ implementation of the APS Values and Code of Conduct | On track to be Achieved |
| Provide effective coordination, delivery and leadership with partners across the APS-enterprise for the APS Reform agenda | On track to be Achieved |
| Engage with agencies to ensure proposed collective workplace arrangements are compliant with the Public Sector Workplace Relations Policy | On track to be Achieved |
| Influence and shape the strategic direction of the APS by collecting, analysing and sharing workforce data | On track to be Achieved |
| Potential employees are supported to select the right career pathway to join the APS so agencies have a diverse pool of candidates to choose from | On track to be Achieved |
| Support Secretaries Board to build a strong and diverse leadership pipeline through the Secretaries Talent Council and the Deputy Secretaries Talent Council | On track to be Achieved |
| Enable the APS to continue uplift of public service capability in the domains of APS Craft | On track to be Partially Achieved |
| Year | Performance measures (c) | Planned Performance Results |
| Budget Year  2024‑25 | *1.1 Contribute to a pro-integrity culture across the APS through performance of statutory functions and reform initiatives* | *At least 75% of APSC-led Integrity Roadmap initiatives completed within endorsed timeframes*  *>80% enquiries responded to in accordance with the Service Charter for the Ethics Advisory Service and Employment Policy Advisory Service* |
| *1.2 Uphold high standards of conduct within the APS* | *Framework developed and implemented to evaluate the adequacy of systems and procedures in Agencies for ensuring compliance with the APS Code of Conduct*  100% of Agencies have section 15(3) APS Code of Conduct Procedures published on their website which comply with section 15(4) |
| *2.1 Right settings are in place to support an effective APS workforce* | *100%* of collective workplace arrangements are compliant with the Public Sector Workplace Relations Policy  *>90% APS agencies meet the required milestones under the Strategic Commissioning Framework*  *>80% of measurable metric targets achieved in APS Reform Outcome 6 – The APS sets the standard for equity, inclusion and diversity* |
| *2.2 Enhanced First Nations representation and cultural capability across the APS* | *Percentage of EL2 and Senior Executive Service who have completed cultural capability training (Baseline)*  *The SES100 initiative boosts First Nations SES cohort numbers to at least 100 by June 2025*  *>6 agencies have recruited from First Nations SES Merit List* |
| **Year** | **Performance measures (c)** | **Planned Performance Results** |
| Budget Year  2024‑25 | *3.1 Support APS leadership to develop their leadership capability* | *10% increase on SES who participated in APS Academy leadership programs during 2023-24*  *90% of courses where learners report a positive learning experience* |
| *3.2 Contribute to an uplift in APS capability in the domains of APS Craft* | Increase on 2023-24 results for the number of co-branded learning offerings delivered arising from key partnership arrangements established with agencies  *90% of courses where learners report a positive learning experience*  100% of actions from APS Learning and Development Strategy and Action Plan that are completed within endorsed timeframes - where the Commission or APS Academy is listed as lead |
| *4.1 APS is better enabled to engage and partner with people, communities and business* | *Number of APS agencies that report that they are supported to engage and partner (Baseline)*  *<15% APS employees identify a collaboration and stakeholder engagement skills or capability gap*  *Percentage of APS employees that agree that their work group considers the people and businesses affected by what they do (Baseline)* |
| Forward Estimates  2025‑28 | As per 2024-25 | As per 2024-25, excluding ‘Baseline’ Planned Performance Results. Revised Planned Performance Results will be updated following receipt of Baseline data |
| Material changes to Program 1.1 resulting from 2024‑25 Budget Measures: Nil. | | |

1. Refers to updated key activities that will be reflected in the 2024-25 Corporate Plan.
2. Performance measures reflect those published in the 2023-24 Corporate Plan, rather than those in the 2023-24 Portfolio Budget Statement
3. New or modified performance measures are shown in italics.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of APSC finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.1 Differences between entity resourcing and financial statements

The entity resource statement (Table 1.1) provides a consolidated view of all the resources available to the APSC in 2024-25 including both departmental and administered funding. This includes appropriations that are yet to be drawn down to cover departmental payables and provisions on the balance sheet. The departmental comprehensive income statement (Table 3.1) shows only the departmental operating appropriation provided in each year.

#### 3.1.2 Explanatory notes and analysis of budgeted financial statements

Comprehensive income statement

In all budget years the APSC is budgeting for a break-even operating result, adjusted for depreciation and amortisation expense. Other expenses are the transfer of own‑source revenue to the Official Public Account which is not section 74 External Revenue. Own-source revenue has increased as a result of increased demand for APSC services.

##### Budgeted departmental balance sheet

Cash holdings above agreed working level limits are transferred as a receivable held in the Official Public Account. Receivables vary in line with the APSC’s capital investment cycle. Lease liabilities reduce over the forward years as leases terminate for APSC office space. Lease liabilities are expected to increase from 2027-28 as the APSC settles new accommodation arrangements for agency staff.

After an increase resulting from departmental capital budget included in new Budget measures, total equity is increasing over the New Budget year and first forward year as the level of departmental capital budget is higher than the loss incurred due to net cash appropriation arrangements, before lowering from 2026-27 as measures providing additional departmental capital budget terminate.

##### Administered financial statements

The administered statements report payments of Judicial Office Holders’ remuneration and entitlements. Payments are made by the Attorney-General’s Department.

### **3.2** **Budgeted financial statements tables**

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



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



Prepared on Australian Accounting Standards basis.

1. From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
2. Applies to leases under AASB 16 *Leases*.

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

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

1. Includes purchases from current and previous years' departmental capital budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation equity’ refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024-2025, including Collection Development Acquisition Budgets (CDABs).

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

 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)

 Prepared on Australian Accounting Standards basis.

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

The APSC has no administered capital budget.

Table 3.11: Statement of administered asset movements (Budget year 2024–25)

The APSC has no administered assets.

Indigenous Business Australia

Entity resources and planned performance

Indigenous Business Australia

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# Indigenous Business Australia

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

Indigenous Business Australia's (IBA) vision is for a nation in which Aboriginal and Torres Strait Islander Australians are economically independent and an integral part of the economy. The *Aboriginal and Torres Strait Islander Act 2005*, sets out IBA’s purposes, functions, and powers. Section 146 of that Act sets out IBA’s purposes:

* to assist and enhance Aboriginal and Torres Strait Islander self-management and economic self-sufficiency, and
* to advance the commercial and economic interests of Aboriginal persons and Torres Strait Islanders by accumulating and using a substantial capital base for the benefit of the Aboriginal and Torres Strait Islander peoples.

IBA’s 2028 strategy is underpinned by four goals:

1. Choice: Aboriginal and Torres Strait Islander people have the skills and freedom to choose how and when to access capital, knowledge, and networks.
2. Inclusion: Aboriginal and Torres Strait Islander people can engage with and get the most out of economic opportunities.
3. Prosperity: Aboriginal and Torres Strait Islander people have greater ownership and control of their financial and economic interests to build wealth and prosperity over time.
4. Excellence: Aboriginal and Torres Strait Islander people are supported by IBA through excellent service, improved coordination and efficiency, and cross-sector partnerships.

IBA delivers on its strategy and purpose through the following key activities aimed at delivering real results alongside Aboriginal and Torres Strait Islander people:

1. **Housing**: support Aboriginal and Torres Strait Islander people to own a home and build home equity.
2. **Business**: support Aboriginal and Torres Strait Islander people to start and grow a business that supports income, employment, and economic independence, and
3. **Investments and Asset Management**: support Aboriginal and Torres Strait Islander organisations to invest, grow their capital and build commercial capability.
4. **Community and Customer Experience**: inform, drive, and support the customer journey and experience through sector development initiatives, partnerships and managing customer feedback and complaints.

IBA’s will focus on doing the following in line with its strategy:

Goal 1:

* Co-design and deliver financial products and services that respond to the home and business ownership aspirations of Aboriginal and Torres Strait Islander people.
* Offer options and personalised support that builds knowledge, skills, and capability to set customers up for financial success.
* Expand IBA’s presence and work with community-led networks to build connections, share information and ideas, and generate new business opportunities.

Goal 2:

* Develop and deliver innovative finance solutions that address challenges relating to housing affordability, economic uncertainty, and more frequent natural disasters.
* Pioneer new lending and investment initiatives targeting Aboriginal and Torres Strait Islander women (such as blended finance and social impact investing).
* Lead the development of a First Nations Financial Inclusion and Wellbeing Action Plan in partnership with Aboriginal and Torres Strait Islander people and the broader financial services and banking sector.

Goal 3:

* Engage and collaborate with businesses and communities to invest in sustainable commercial ventures that reach new markets and diversifies and grows the First Nations economy.
* Establish new partnerships that channel finance to First Nations-led projects and commercial enterprises.
* Build trusted and mutually beneficial relationships with Aboriginal and Torres Strait Islander communities to activate land and water resources, create commercial and economic opportunities (such as residential development), and generate strong returns.

Goal 4:

* Manage and grow IBA’s asset base and strengthen its funding model.
* Simplify and modernise IBA’s processes and systems and bolster IBA’s workforce to continue to deliver a timely, high-quality, and culturally safe customer experience.
* Continue to adopt best-practice governance, strategic planning, and risk management approaches to remain agile and responsive to changing conditions.

### 1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to IBA for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ table in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: IBA resource statement - Budget estimates for 2024-25 as at May Budget 2024

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

* + - * 1. Appropriation Bill (No. 1) 2024-25.

1. Appropriation Bill (No. 2) 2024-25.
2. Amounts received from other entities within the portfolio that are not specified within the annual appropriation bills as a payment to the Corporate Commonwealth Entity (CCE).

### 1.3 Budget measures

Budget measures relating to IBA are detailed in the *Budget Paper No. 2* and are summarised below.

Table 1.2: IBA 2024–25 Budget measures

  
Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1. The measure titled Savings from External Labour – extension is a cross portfolio measure. The full measure description and package details appear in the *Budget Paper No. 2* under Cross Portfolio.

## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for IBA can be found at: www.iba.gov.au/about-us/publications  The most recent annual performance statement can be found at:  www.iba.gov.au/about-us/publications |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: Improved wealth acquisition to support the economic independence of Aboriginal and Torres Strait Islander peoples through commercial enterprise, asset acquisition, construction and access to concessional home and business loans. |

#### *Budgeted expenses for Outcome 1*

This table shows how much IBA intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

Table 2.1.1: Budgeted expenses for Outcome 1

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

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured.

|  |  |
| --- | --- |
| **Outcome 1:**Improved wealth acquisition to support the economic independence of Aboriginal and Torres Strait Islander peoples through commercial enterprise, asset acquisition, construction and access to concessional home and business loans. | |
| **Program 1.1 – Aboriginal and Torres Strait Islander Economic Participation and Wealth Creation**  This program contributes to Outcome 1 through IBA’s ability to:   * enable Aboriginal and Torres Strait Islander to own a home and build home equity. * facilitate Aboriginal and Torres Strait Islander people to start and grow a business that supports income, employment, and economic independence. * partner with Aboriginal and Torres Strait Islander organisations to invest, grow capital and build commercial capability. * inform, drive, and support the customer journey and experience through sector development initiatives, partnerships and managing customer feedback and complaints.   The program recognises the urgency to deliver measurable results alongside Aboriginal and Torres Strait Islander people and does so through an entity wide performance framework in a technically sound and culturally proficient way. | |
| **Delivery** | IBA’s key activities are guided by its 2028 strategy which sets out the goals, objectives and performance measures that will contribute to outcome 1 in the long, medium, and short term, specifically through the provision of:   * concessional finance products and tailored support for home ownership. * concessional finance products and tailored support to help start, acquire or grow a business. * fund management, co-investment and direct management of businesses and assets. * capability development, increased partnerships, procurement and supply chain opportunities, sponsorships * increased distribution of capital (money) directly to Aboriginal and Torres Strait Islander people through our products and support model. |

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

|  |  |  |
| --- | --- | --- |
| **Key Activities** | IBA’s key activities are guided by its 2028 strategy which sets out the goals, objectives and performance measures that will contribute to outcome 1 in the long, medium and short term, specifically through the provision of:   * concessional finance products and tailored support for home ownership. * concessional finance products and tailored support to help start, acquire or grow a business. * fund management, co-investment and direct management of businesses and assets. * capability development, increased partnerships, procurement and supply chain opportunities, sponsorships increased distribution of capital (money) directly to Aboriginal and Torres Strait Islander people through our products and support model. | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current year | 1. Total annual number of Aboriginal and Torres Strait Islander people provided with access to capability building, knowledge and networks directly by IBA and indirectly through partnerships. | * 1. 1350 (against a target of 1350) |
| 1. Total annual number of Aboriginal and Torres Strait Islander people provided with an IBA product or the opportunity to access the economy through a job or procurement opportunity. | 1. 2,000 (against a target of 2,000) |
| 1. Total annual sum of capital and capability development support distributed by IBA specifically for the benefit of Aboriginal and Torres Strait Islander people. | 1. $275m (against a target of $275m) |
| 1. Annual reported levels of resilience and financial wellbeing | 1. Baseline established (against a target of establish baseline) |
| 1. Social and financial impact and returns to Aboriginal and Torres Strait Islander people, organisations and businesses. | 1. Impact study delivered (against a target of deliver comprehensive impact study) |
| 1. ESG Rating      1. Total proportion of Aboriginal and Torres Strait Islander first home buyers. | 1. ESG strategy launched (against a target of launch ESG strategy) 2. 80% (against a target of 80%) |
| 1. Average conversion rate from enquiry into a home, business or investment outcome 2. Total rate of efficiency of IBA in achieving its purpose. | 1. Baseline established (against a target of establish baseline) 2. Baseline established (against a target of establish baseline) |
|  |  |

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

|  |  |  |
| --- | --- | --- |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Budget Year    2024-25 | 1. Total annual number of Aboriginal and Torres Strait Islander people provided with access to capability building, knowledge and networks directly by IBA and indirectly through partnerships. | * 1. 1,455 |
| 1. Total annual number of Aboriginal and Torres Strait Islander people provided with or benefited from an IBA product or the opportunity to access the economy through a home, job or procurement opportunity | * 1. 2,109 |
| * 1. Total annual sum of capital and capability development support approved and or distributed by IBA specifically for the benefit of Aboriginal and Torres Strait Islander people.   2. Total proportion of Aboriginal and Torres Strait Islander first home buyers. | 1. $ 336,285,000 2. 80% |
| Budget Year and Forward Estimates    2026-29 | 1. Total annual number of Aboriginal and Torres Strait Islander people provided with access to capability building, knowledge and networks directly by IBA and indirectly through partnerships. | * 1. 1530 (2025-26), 1620 (2026-27), 1690 (2027-28), 1760 (2028-29) |
| 1. Total annual number of Aboriginal and Torres Strait Islander people provided with or benefited from an IBA product or the opportunity to access the economy through a home, job or procurement opportunity. | 1. 2096 (2025-26), 2123 (2026-27), 2087 (2027-28), 2087 (2028-29) |
| 1. Total annual sum of capital and capability development support approved and or distributed by IBA specifically for the benefit of Aboriginal and Torres Strait Islander people. 2. Total proportion of Aboriginal and Torres Strait Islander first home buyers. | 1. $ 337,718,720 (2025-26),   $ 348,342,430 (2026-27),   $ 342,444,800 (2027-28),  $ 349,871,444 (2028-29)   1. 80% (2025-26), 80% (2026-27), 80% (2027–28), 80% (2028–29) |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of IBA finances for the 2024-25 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.1 Explanatory notes and analysis of budgeted financial statements

IBA budgets are prepared on a consolidated basis for the agency and its 31 subsidiaries, 25 of which are trading. On consolidation, assets, liabilities, income, and expenditure of all subsidiaries flow through to individual line items in the consolidated budget.

##### Comprehensive income statement

IBA is budgeting for a surplus of $35.8 million in 2024-25 compared with an actual estimated surplus of $47.4 million in 2023-24.

##### Budgeted departmental balance sheet.

Budgeted net assets as of 30 June 2025 of $2,209.7 million represents an increase of $65.6 million over the estimated net assets of $2,144.1 million as of 30 June 2024. The main drivers of the increase are:

* continuing capital injections from the Government of $22.9 million
* estimated contributions of equity from Aboriginal and Torres Strait Islander partners of $15.0 million, and
* the estimated surplus of $35.8 million.
* expected external distributions by the subsidiaries of $8.1 million.

##### Budgeted departmental statement of cash flows.

Net lending activity is expected to be $74.4 million in 2024-25.

##### Departmental statement of changes in equity

Total equity is expected to increase by $65.6 million to $2,209.7 million as of 30 June 2025, with the continuing additional equity injection of $22.9 million from the Commonwealth, plus the Torres Strait Islander co-investment of $15.0 million and the Budget year surplus of $35.8 million offset by the distribution of $8.1 million by IBA subsidiaries.

**3.1.1 Explanatory notes and analysis of budgeted financial statements (continued)**

##### Concessional loan discount

IBA continues to designate its loan portfolio in accordance with applicable accounting standards. In line with updated accounting standards, IBA amortises the concessional loan discount over the course of its estimated remaining life.

##### Financial assets – trade and other receivables

This includes loans and advances made by IBA to clients in the delivery of its outputs, in addition to amounts owing to IBA for delivery of goods and services, and dividends owed to IBA from investments. Loans receivables are amortised over the course of their estimated remaining lives in accordance with applicable accounting standards.

##### Non-financial assets

Except for any revalued assets, reported value of plant and equipment represents the purchase price paid less depreciation incurred. Land and buildings held for investment are carried at fair value.

### 3.2 Budgeted financial statements tables

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



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

Prepared on Australian Accounting Standards basis.

1. Applies to leases under AASB 16 *Leases*.

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

Prepared on Australian Accounting Standards basis.  
\*‘Equity’ is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2024-25)

  
Prepared on Australian Accounting Standards basis.

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



Table 3.4: Budgeted Departmental Statement of Cash Flows (for the period ended 30 June) (continued)

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

1. May include the following section 74 external receipts:

- sponsorship, subsidy, gifts or similar contribution

- internally developed assets and

- proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2024-25)

Prepared on Australian Accounting Standards basis.

Indigenous Land and Sea Corporation

Entity resources and planned performance

Indigenous Land and Sea Corporation

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# Indigenous Land and Sea Corporation

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The ILSC’s long term vision is for Indigenous people to enjoy the rightful entitlements, opportunities and benefits that the return of country and its management brings. Under its governing legislation, the *Aboriginal and Torres Strait Islander Act 2005* (ATSI Act) the ILSC’s purpose is to:

* assist Aboriginal persons and Torres Strait Islanders to acquire land and water related rights
* assist Aboriginal persons and Torres Strait Islanders to manage Indigenous held land and waters, so as to provide economic, environmental, social or cultural benefits for Aboriginal persons and Torres Strait Islander people.

To achieve its vision and deliver on its purpose, the ILSC:

* acquires and divests land and water-related interests to Aboriginal and Torres Strait Islander corporations
* supports Aboriginal and Torres Strait Islander people to preserve and protect culture through reconnection with country
* partners with Aboriginal and Torres Strait Islander people to drive and influence opportunities for their country, and
* invests in the capacity and capability of Aboriginal and Torres Strait Islander people and corporations to sustainably manage and protect country.

The ILSC operates across the Country held by Aboriginal and Torres Strait Islander peoples. When the ILSC talks about Country, it refers to the lands, waterways, seas, skies and Milky Way to which Indigenous people are connected. Country encompasses much more than a physical place, containing complex ideas and meaning about law, place, custom, language, economy, spiritual belief, cultural practice, wellbeing, family and identity. It is inseparable from people, community and self, and cannot be separated into land, water and sea – it is all one.

In the year ahead, the ILSC will focus on:

* beginning the implementation of its 2023-28 National Indigenous Land and Sea Strategy (NILSS).
* Inline with this Strategy, the ILSC will focus its efforts across six Strategic Priorities:
  + - **Returning Country** – Expand Indigenous rights and interests in Country.
    - **Managing Country** - Grow Indigenous-led initiatives on Country.
    - **Sector Leadership –** Increase Indigenous influence on priority sectors.
    - **Meaningful Connection –** Build beneficial partnerships.
    - **Excellent Service –** Provide high-quality services.
    - **Cultural Leadership –** Step up as a culturally capable leader

For the 2024-25 year, the ILSC will focus on building its capability to deliver on the aspirations of Aboriginal people and Torres Strait Islanders and the opportunities on Country across each of these priority areas. By June 30 2025, the ILSC will:

* + Begin adopting outcomes of its Our Country, Our Future Program review to strengthen its performance against the priority area of returning and Managing Country
  + Commence the implementation of Sector strategies
  + Operationalise an Indigenous Engagement Strategy
  + Implement a whole of organisation performance framework which prioritises efficiency and effectiveness to identify continuous improvement initiative delivering value to Aboriginal people and Torres Strait Islanders
  + Establish an Indigenous Evaluation Framework to mature the ILSC’s approach to performance measurement
  + over the period of this budget, the ILSC will plan, track and report on its progress against the NILSS with Annual Action Plans and the delivery of Annual ‘Returning and Managing Country’ reports.
  + The ILSC anticipates the divestment of the operation of National Centre of Indigenous Excellence (NCIE) Ltd in the 2025 period. This transition and the continued focus on exiting Agribusiness operations sees the ILSC reduce its direct employment target across this forward estimates period.
  + The ILSC will continue to focus on its core activities of returning and managing country. Responding to an ongoing focus on the acquisition of fresh and salt-water Country,anexpectation of supporting larger, longer run management projects and the development of sector leadership, the ILSC has retained reduced acquisition targets across this period.

The ILSC’s operations are funded through the Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF) — a dedicated fund established (initially as the Aboriginal and Torres Strait Islander Land Account) to support the purpose of the ILSC.

Revenue from the ATSILSFF supports the ILSC’s operations, with the ILSC receiving $45.0 million (in 2010 values) annually.

The ILSC delivers its operations through:

* its principal grants program – Our Country Our Future – delivered from three Divisional offices: Western (Perth), Central (Adelaide) and Eastern (Brisbane) where new land and water acquisition and management projects are developed and delivered with Indigenous groups
* its subsidiaries, which are specifically structured and geared to generate outcomes through operating commercially in industry sectors in which Indigenous peoples hold a competitive advantage:
* Voyages Indigenous Tourism Australia (Voyages) Pty Ltd, which owns and manages Ayers Rock Resort, Northern Territory (NT), and manages one other tourism enterprise developed by the ILSC
* ILSC Employment which employs labour on a number of agribusinesses developed by the ILSC on ILSC-owned land, and
* NCIE Ltd, which operates from the recently divested site of the same name in Redfern, Sydney, NSW.

The ILSC expects to exit the operation and management of Ayers Rock Resort within this forward estimates period. This exit will see a revision of the ILSC’s performance expectations, specifically in relation to direct employment and training outcomes.

### 1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the ILSC for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: ILSC resource statement – Budget estimates for 2024–25 as at Budget May 2024



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

1. Appropriation Bill (No. 1) 2024-25.
2. A Commonwealth Corporate Entity (CCE) may receive payment from a special account held by a Non‑Corporate Commonwealth Entity (NCCE). The CCE does not hold the special account itself and therefore does not have a balance carried forward from earlier years.
3. Amounts received from other entities within the portfolio, or from other portfolios.

### 1.3 Budget measures

Budget measures relating to ILSC are detailed in the *Budget Paper No. 2* and are summarised below.

Table 1.2: ILSC 2024–25 Budget measures

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1. The measure titled Savings from External Labour – extension is a cross portfolio measure. The full measure description and package details appear in the *Budget Paper No. 2* under Cross Portfolio.

## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for the Indigenous Land and Sea Corporation can be found at: https://www.ilsc.gov.au/about/ilsc-publications/corporate-plan  The most recent annual performance statement can be found at: https://www.ilsc.gov.au/about/ilsc-publications/annual-reports/ |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: 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. |

Budgeted expenses for Outcome 1

This table shows how much the ILSC 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 2.1.1: Budgeted expenses for Outcome 1

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

Table 2.1.3: Performance measures for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

| **Outcome 1 -**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. | | |
| --- | --- | --- |
| **Program 1.1** The objective of this program is to acquire and manage Indigenous land and water-related interests. | | |
| Key Activities (a) | * acquiring and granting interests in land and water to Indigenous corporations to provide access to and protection of cultural and environmental values and to achieve socioeconomic development. * assisting Indigenous groups manage their land and water-based interests (through grants, guarantees, loans or provision of services) to manage their interests sustainably including the development of viable enterprises. * operating subsidiary companies that manage agricultural, tourism and community-based enterprises on lands and waters over which Indigenous Australians hold a legal interest; these enterprises provide training, employment and other opportunities for Indigenous communities and individuals. | |
| Year | Performance measures | Expected Performance Results |
| Current Year  2023‑24 | Deliverable 1  Interests in land and water/waters acquired | Exceeded |
| Deliverable 2  Interests granted | Exceeded |
| Deliverable 3  Number of active acquisition and management projects | *On Track* |
| KPI 1 - Indigenous employment   * A. Number of Indigenous staff directly employed across the ILSC Group * B. Number of Indigenous employment outcomes enabled by ILSC funded projects active in financial year | On Track  On Track |
| KPI 2 - Indigenous training   * A. Number of Indigenous trainees hosted/employed across the ILSC Group * B. Number of Indigenous training completions enabled by ILSC funded projects active in financial year | On Track  On Track |
| Current Year  2023‑24 | KPI 3- Indigenous business development  Number of Indigenous enterprises assisted by ILSC Group projects | On Track |
| KPI 4- Protection of Indigenous culture, heritage and the environment  Proportion of ILSC Group projects commenced in the reporting period that maintained or protected Indigenous culture, heritage and/or the environment | On Track |
| KPI 5 - Collaboration  Proportion of ILSC Group projects commenced in the reporting period that that involved contributions from third parties (beyond immediate beneficiary group) | Exceeded |
| KPI 6 - ILSC Group contribution to the Indigenous Estate | On Track |
| Budget Year  2024‑25 | Deliverable 1  Interests in land and water/waters  acquired | 5 |
| Deliverable 2 Interests granted | 8 |
| Deliverable 3  Number of active acquisition and management projects | 120 |
| KPI 1 - Indigenous employment   * A. Number of Indigenous staff directly employed across the ILSC Group * B. Number of Indigenous employment outcomes enabled by ILSC funded projects active in financial year | 400  300 |
| Budget Year  2024‑25 | KPI 2 - Indigenous training   * A. Number of Indigenous trainees hosted/employed across the ILSC Group * B. Number of Indigenous training completions enabled by ILSC funded projects active in financial year | 150  1000 |
| KPI 3- Indigenous business development  Number of Indigenous enterprises assisted by ILSC Group projects | 50 |
| KPI 4- Protection of Indigenous culture, heritage and the environment  Proportion of ILSC Group projects commenced in the reporting period that maintained or protected Indigenous culture, heritage and/or the environment | 50 |
| KPI 5 – Collaboration  Proportion of ILSC Group projects commenced in the reporting period that that involved contributions from third parties (beyond immediate beneficiary group) | 60 |
| KPI 6 - ILSC Group contribution to the Indigenous Estate  This is a qualitative measure made up of an analysis of the extent to which the ILSC has contributed to its outcomes via the Indigenous Estate. The material for this narrative will be drawn in part from the ‘supplementary’ measures included in the Corporate Plan and by a broader qualitative analysis of: | This is a qualitative measure made up of an analysis of the extent to which the ILSC has contributed to its outcomes via the Indigenous Estate. The material for this narrative will be drawn in part from the ‘supplementary’ measures included in the Corporate Plan and by a broader qualitative analysis of:   * Engagement across the Indigenous Estate * $ Leveraged into country   Non-beneficiary partners in projects |
| Forward Estimates  2025‑28 | As per 2024-25 | As per 2024-25 |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of ILSC finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.1 Explanatory notes and analysis of budgeted financial statements

The financial statements included in the Portfolio Budget Statements are for the ILSC Group comprising the ILSC (the parent entity) and its wholly owned subsidiaries other than Voyages Indigenous Tourism Australia Pty Ltd that has been classified as a Public Non-Financial Corporation and is not a general government sector body.

The ILSC’s primary source of income is an annual minimum payment of $45.0 million (in 2010 values) from the ATSILSFF pursuant to section 193(2) of the ATSI Act. Indexation has been applied annually to the base amount of $45.0 million since 2010-11.  Since February 2019, the ATSILSFF has been managed by the Department of Finance with the legislated payments being made to the ILSC through the Indigenous Land and Sea Corporation Funding Special Account managed by the National Indigenous Australians Agency. The total resources for the ILSC’s outcome include the income from the ATSILSFF and represent the funds available to ILSC to carry out its legislated functions. The ATSILSFF payment is recognised as income in the Comprehensive Income Statement (Table 3.1) in the period received.

Under its legislation, the ILSC has the flexibility to invest funds and to roll over funds not expended in previous years.

Under section 191H of the ATSI Act, ILSC has the specific power to invest money. Earnings on these investments are represented in the Comprehensive Income Statement (Table 3.1).

Under its legislation, the ILSC acquires interests in land, water and water-related rights for the specific purpose of granting those interests to an Aboriginal or Torres Strait Islander corporation. The ILSC capitalises the interest upon purchase and immediately records provision equivalent to the purchase price. In the Comprehensive Income Statement (Table 3.1), the expenses associated with the purchase and grant of interests are recognised in the period in which the interest is purchased. Expenses associated with projects providing for the management of Indigenous land and/or waters are recognised in the period in which the expenditure is incurred.

The ILSC also holds properties for granting that have significant livestock on them. In accordance with Australian Accounting Standards, the ILSC values the livestock on a fair value basis. Accordingly, the change in fair value in any given period is recognised in the Comprehensive Income Statement (Table 3.1).

### **3.2** **Budgeted financial statements tables**

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



Prepared on Australian Accounting Standards basis.

1. Applies to leases under AASB 16 *Leases*.

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

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)



Prepared on Australian Accounting Standards basis.

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



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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

1. Includes the following section 74 external receipts:

‑ sponsorship, subsidy, gifts or similar contribution;

‑ internally developed assets; and

‑ proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25) Prepared on Australian Accounting Standards basis.

National Indigenous Australians Agency

Entity resources and planned performance

National Indigenous Australians Agency

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# National Indigenous Australians Agency

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The purpose of the National Indigenous Australians Agency (NIAA) is to work in genuine partnership to enable the self-determination and aspirations of First Nations communities. We lead and influence change across government to ensure Aboriginal and Torres Strait Islander peoples have a say in decisions that affect them.

Our work supports the Australian Government’s efforts in working with First Nations peoples to ensure they are heard, recognised and empowered.

The NIAA achieves this by:

* leading and co-ordinating Commonwealth policy development, program design and implementation, and service delivery for Aboriginal and Torres Strait Islander peoples
* providing advice on whole-of-government priorities for Aboriginal and Torres Strait Islander peoples
* leading and coordinating the Australian Government’s implementation of the National Agreement on Closing the Gap in partnership with First Nations peoples and communities
* leading Commonwealth activities to promote reconciliation

In service of these efforts, the NIAA leverages a strong regional presence, which helps align policies and investments with the needs of communities. The NIAA supports the Australian Government’s efforts to build and maintain effective partnerships with Aboriginal and Torres Strait Islander people – and to ensure the Commonwealth’s policies, programs and services are tailored to the needs of communities. In 2024-25, the NIAA’s key priorities are:

* support Commonwealth agencies to accelerate efforts to implement the Government’s commitments under the National Agreement on Closing the Gap and the Commonwealth Closing the Gap Implementation Plan
* enhance economic, educational, health and justice outcomes for First Nations peoples, strengthen job opportunities, and improve access to appropriate housing
* develop and implement the new Remote Jobs and Economic Development Program
* support First Nations people to care for and connect with Country
* continue to deliver the Territories Stolen Generations Redress Scheme
* continue to implement the Central Australia Plan
* support reconciliation activities throughout Australia

### 1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the NIAA for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 2.1.1’ table in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: NIAA resource statement – Budget estimates for 2024–25 as at Budget May 2024



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.

1. Appropriation Bill (No.1) 2024-25.
2. Represents unspent appropriations available from prior years.
3. Excludes $204.7 million subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
4. Excludes departmental capital budget (DCB).
5. Estimated External Revenue receipts under section 74 of the PGPA Act.
6. Departmental capital budgets are not separately identified in Appropriation Bill (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'.
7. Appropriation Bill (No.2) 2024-25.
8. Relates to appropriations sought for payment to the States, Territories and local governments in Appropriation Bill (No.2) 2024-25. Outcome 1 - Program 1.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of $3.7 million to the Northern Territory in 2024-25. Information on the terms and conditions can be found in the National Partnership on Northern Territory Remote Aboriginal Investment - <https://federalfinancialrelations.gov.au/agreements/northern-territory-remote-aboriginal-investment-ntrai-extension>. 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.
9. For further information on special accounts, refer to *Budget Paper No. 4 - Agency Resourcing*. See Table 2.1.1 containing further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

### 1.3 Budget measures

Budget measures relating to NIAA are detailed in the *Budget Paper No. 2* and are summarised below.

Table 1.2: NIAA 2024–25 Budget measures



Table 1.2: NIAA 2024–25 Budget measures (continued)



Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

The measure titled Remote Jobs and Economic Development program is published in the Prime Minister and Cabinet Portfolio Supplementary Additional Estimates Statements. Further details on this measure can be found in the *Budget Paper No 2.*

1. The lead entity for the measure titled First Nations Digital Inclusion is the Department of Infrastructure, Transport, Regional Development, Communication and the Arts. The full measure description and package details appear in the *Budget Paper No. 2* under the Infrastructure, Transport, Regional Development and the Arts portfolio.
2. The lead entity for the measure titled Mental Health is the Department of Health and Aged Care. The full measure description and package details appear in the *Budget Paper No. 2* under the Health and Aged Care portfolio.
3. The lead entity for the measure titled National Commissioner for Aboriginal and Torres Strait Islander Children and Young is the Department of Social Services. The full measure description and package details appear in the *Budget Paper No. 2* under the Social Services portfolio.
4. The lead entity for the measure titled National Legal Assistance Partnership is the Attorney-General’s Department. The full measure description and package details appear in the *Budget Paper No. 2* under the Attorney-General’s portfolio.
5. This measure includes Treasury payments which can be found in the Treasury Portfolio’s 2024-25 Portfolio Budget Statements
6. The measure titled Savings from External Labour – extension is a cross portfolio measure. The full measure description and package details appear in the *Budget Paper No. 2* under the cross portfolio sections.

## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for NIAA can be found at: https://www.niaa.gov.au/resource-centre/niaa/niaa-corporate-plan-2023-24  The most recent annual performance statement can be found at: https://www.niaa.gov.au/resource-centre/niaa/2022-23-annual-report |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1 – Lead the development and implementation of the Australian Government's agenda to support the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples and communities through working in partnership and effectively delivering programs. |

#### Linked programs

| Attorney General's Department |
| --- |
| **Programs**   * Program 1.1 – Attorney-General’s Department Operating Expenses – Legal Services and Families * Program 1.4 – Justice Services * Program 1.6 – Criminal Justice |
| Contribution to Outcome 1 made by linked programs  The Attorney-General’s Department (AGD) works with the NIAA by supporting the efficient operation of the native title system. AGD works with the NIAA by supporting the objective and principles of legal assistance services and funding under the National Strategic Framework for Legal Assistance, and contributes to the objectives of the Indigenous Advancement Strategy and achieving the justice targets (Targets 10 and 11) under the National Agreement on Closing the Gap by:   * leading the Justice Policy Partnership, established under Priority Reform 1 of the National Agreement on Closing the Gap, in partnership with the National Aboriginal and Torres Strait Islander Legal Services. * administering the National Legal Assistance Partnership 2020-25 that includes funding to Aboriginal and Torres Strait Islander Legal Services to deliver culturally appropriate services consistent with self-determination and to improve justice outcomes for First Nations Australians. * providing funding to the representative peak body for Aboriginal and Torres Strait Islander Legal Services, National Aboriginal and Torres Strait Islander Legal Services, and supporting collaboration and genuine partnership with First Nations organisations. * implementing the Government’s commitment to establish an independent National Justice Reinvestment Unit and developing and managing a grants program to support up to 30 community-led place-based justice reinvestment initiatives aimed at reducing First Nations incarceration rates and addressing the underlying causes of contact with the criminal justice system. |

| Department of Agriculture, Fisheries and Forestry |
| --- |
| **Programs**   * Program 1.2 – Sustainable Management - Natural Resources * Program 2.1 – Biosecurity and Export Services |
| Contribution to Outcome 1 made by linked programs  The Department of Agriculture, Fisheries and Forestry (DAFF) and the NIAA partner with First Nations Ranger groups to deliver biosecurity work that protects Australian agriculture and the northern Australian environment. DAFF, DCCEEW and NIAA also work together to provide opportunities for First Nations communities and land managers to engage with programs funded under the Natural Heritage Trust. |

| Department of Climate Change, Energy, the Environment and Water |
| --- |
| **Program**   * Program 2.1 – Conserve, protect and sustainably manage Australia’s natural environment through a nature positive approach |
| Contribution to Outcome 1 made by linked program  The Department of Climate Change, Energy, the Environment and Water works with the NIAA to provide opportunities for First Nations communities and land managers to engage with the National Landcare Program. |

| Department of Employment and Workplace Relations |
| --- |
| **Program**   * Program 1 – Employment Services |
| Contribution to Outcome 1 made by linked program  The Department of Employment and Workplace Relations contributes to Outcome 1 by fostering a productive and competitive labour market through policies and programs that assist job seekers into work, including secure work, and meet employer and industry needs. |

| Department of Education |
| --- |
| **Program**   * Program 1.1 – Support for the Child Care System |
| Contribution to Outcome 1 made by linked program  The Closing the Gap Early Childhood Care and Development Policy Partnership (the Partnership) helps drive coordinated reform efforts on the priority areas of early childhood education, maternal and child health, child safety, and children and families to improve early childhood systems and sectors for First Nations families and children. The Partnership is co-chaired by the CEO of SNAICC – National Voice for Our Children, the national peak body for First Nations children, and the Deputy Secretary, Early Childhood and Youth, Department of Education. Membership comprises senior officials from each state and territory government, six Coalition of Peaks representatives including SNAICC – National Voice for Our Children, and five First Nations independent members to support genuine shared decision-making.  The Community Child Care Fund (CCCF) is a grants program for ECEC services that aims to increase participation in ECEC, particularly in disadvantaged, regional and remote communities. The objective is to support approved ECEC services to address barriers to ECEC participation, particularly targeting disadvantaged and vulnerable families and communities. Restricted non-competitive grants (CCCF Restricted) support specified ECEC services – mainly those previously funded under the former Budget Based Funded (BBF) program and former Indigenous Advancement Strategy (IAS) – to operate sustainably and to improve early childhood development outcomes for vulnerable and disadvantaged families, and increase workforce participation by vulnerable and disadvantaged families.  The Community Child Care Fund Restricted (CCCFR) Closing the Gap (CTG) Expansion measure aims to fund additional high quality and mostly Aboriginal and Torres Strait Islander-led child care services, in mainly remote and very remote areas, with low or no supply of Child Care Subsidy approved child care. These services will operate in the scope of the National Quality Framework (NQF) and will prioritise First Nations children attending the service. Children will have access to an educational program which enhances their individual learning and development, giving consideration to culture, abilities and interests. The measure may also provide sustainability funding to existing CCCFR services to support them to deliver accessible, and culturally informed and responsive ECEC where staff are culturally competent and utilise trauma informed education and care practices. Though the measure is focused on Outcome 3 - Aboriginal and Torres Strait Islander children are engaged in high quality, culturally appropriate early childhood education in their early years and Outcome 4 - Aboriginal and Torres Strait Islander children thrive in their early years, aiming to reduce barriers to accessing ECEC which include out of pocket costs, a limited awareness of services, administrative complexity, lack of transport or locally available services, it will also contribute to Outcome 1 through working in partnership with Aboriginal and Torres Strait Islander communities to effectively deliver programs. In addition, the program has engaged an Expert Advisory Group (EAG) which provides advice on the development of the measure and is co-chaired by the department and SNAICC National Voice for our Children with membership comprised of predominantly Aboriginal and/or Torres Strait Islander leaders. This group is a mechanism for formal partnership and shared decision making between government and Aboriginal and Torres Strait Islander people.  The Connected Beginnings program works to ensure First Nations children in identified areas of high need achieve the learning and development outcomes necessary for a positive transition to school. The program draws on the strength and knowledge of First Nations communities to increase children’s and families’ engagement with health and ECEC. It improves access to existing early childhood, maternal and child health and family support services to ensure children are safe, healthy, and ready to thrive at school by the age of five. The program is jointly administered by the department and the Department of Health and Aged Care (Health and Aged Care) who fund Aboriginal Community Controlled Health Services in 35 of the 43 education sites. The program also aligns with and contributes to all four Priority Reforms under the National Agreement on Closing the Gap.  The Early Learning Teaching Trial (publicly named the Early Learning Teaching Pilot) aims to strengthen literacy and numeracy through explicit instruction, with a focus on improving outcomes for First Nations children as they get ready for school. The objective of the new Early Learning Teaching Pilot is to assist in developing a contemporary Australian research evidence base and generate new data and insights to better understand the impact of explicit instructional approaches in early childhood settings. The pilot aims to lift the quality of early learning and care to ensure children who attend have the best chance of success in the early years and to maintain these gains over time.  An Intensive early childhood education and care (ECEC) model trial aims to lift school readiness and broader education and health outcomes through increased access to high quality ECEC for vulnerable and disadvantaged children and their families. The program prioritises participation of First Nations children and their families to support efforts to meet Closing the Gap targets for school readiness and increased participation in ECEC. The trial aims to lift the quality of ECEC to ensure children who attend have the best chance of success in the early years and to maintain these gains over time. |
| **Program**   * Program 1.2 – Child Care Subsidy |
| Contribution to Outcome 1 made by linked program  The Commonwealth Grant Scheme (CGS) subsidises tuition costs for Commonwealth-supported higher education students enrolled in undergraduate and postgraduate degrees, including Aboriginal and Torres Strait islander students. |

|  |
| --- |
| **Program**   * Program 2.3 – Higher Education Support |
| Contribution to Outcome 1 made by linked program  The program aims to improve access to, and education outcomes for, students from disadvantaged backgrounds, including Aboriginal and Torres Strait Islander students, and supports transition to employment.  Regional University Study Hubs program  The Regional University Study Hubs program helps students in regional and remote areas access tertiary education without needing to leave their community. There are currently 46 Hubs across Australia, with 35 operational and the remainder set to open later in 2024.  Two existing Regional University Study Hubs, the Arnhem Land Progress Aboriginal Corporation and the Wuyagiba Study Hub, focus on supporting First Nations students on country in Arnhem Land. The Regional Hubs also provide employment opportunities for First Nations staff. One of the newly announced Hubs, Garrthalala Bush University Study Hub, will also be based in Arnhem Land and will be modelled on the Wuyagiba Study Hub.  A further two Regional University Study Hubs, CUC Cape York (Cooktown) and CUC Balonne (St George and Dirranbandi), have engaged Indigenous Support Officers to support First Nations students in remote and very remote Queensland.  As of November 2023, 12% of students supported by Regional University Study Hubs identified as Aboriginal and/or Torres Strait Islander, compared to only 2% of students in the broader higher education population.  Note: The Regional University Study Hubs program is NOT specifically a First Nations focused program, but as outlined above, is supporting the aspirations of Aboriginal and Torres Strait Islander peoples and communities, providing tailored support for students, particularly in the NT and Queensland.  Suburban University Study Hubs  The Suburban University Study Hubs program aims to support underrepresented and disadvantaged students from urban areas with low tertiary education attainment who face increased barriers to accessing tertiary study. Hubs will provide dedicated wrap-around support services and study facilities to improve access and outcomes as well as build readiness and aspiration for tertiary study.  The Suburban University Study Hub program design is being informed by stakeholder consultation. The application process for up to 14 Hubs is likely to be announced in coming months.  Note: The Suburban University Study Hubs program is NOT specifically a First Nations focused program, but is expected to support the aspirations of Aboriginal and Torres Strait Islander peoples and communities, providing tailored support for students.  Higher Education Participation and Partnership Program (HEPPP)  The HEPPP provides funding to Table A universities to support First Nations students, as well as students from low socio-economic status (SES) backgrounds and regional and remote areas to access and participate in higher education.  Universities use their HEPPP funds flexibly to deliver a range of strategies and activities to support students from the three equity cohorts in line with local needs.  Regional Partnership Project Pool Program (RPPPP)  The RPPPP funds university and Regional University Study Hubs -led consortia to deliver collaborative outreach initiatives to enable the higher education aspirations of students in regional and remote areas, which may include Aboriginal and Torres Strait Islander students.  The program is using a two-phase process to co-design (Phase 1) and deliver (Phase 2) targeted outreach initiatives. This approach is to support initial engagement with communities who may be underserviced by existing initiatives, and subsequent delivery of outreach projects.  Under Phase 2, two successful projects were awarded further funding for their two-year outreach projects co-designed under Phase 1 and commenced delivery in July 2023. One of these projects, led by Flinders University, focuses on increasing awareness, aspiration and readiness for a higher education allied health pathway amongst First Nations youth in regional and remote areas. |

| Department of Industry, Science and Resources |
| --- |
| **Programs**   * Program 1.1 – Growing innovative and competitive businesses, industries and regions. * Program 1.2 – Investing in science and technology * Program 1.3 – Supporting a strong resources sector |
| Contribution to Outcome 1 made by linked programs  The Department of Industry, Science and Resources (DISR) has been consulting with NIAA to ensure activities realising a better future for First Nation peoples. This includes supporting greater access to mainstream business support offerings by First Nations business owners and ensuring that the Buy Australian Plan, Australian Industry Participation, Major Project Facilitation Agency, resources projects and the Square Kilometre Array provide opportunities and benefits for First Nations businesses and communities.  DISR works with NIAA on initiatives to elevate First Nations knowledge and knowledge systems. DISR works with NIAA on initiatives aimed to address critical workforce shortages in STEM by attracting and retaining Australians from diverse backgrounds in STEM education and careers, including Aboriginal and Torres Strait Islander Peoples. |

| Department of Health and Aged Care |
| --- |
| **Program**   * Program 1.3 – First Nations Health |
| Contribution to Outcome 1 made by linked program  The NIAA works closely with the Department of Health and Aged Care to ensure the effectiveness of First Nations health funding, and that mainstream policy, programs and services deliver benefits to First Nations peoples and communities.  The NIAA also provides grants for health, wellbeing and resilience projects; reduced substance misuse and harm minimisation projects; and projects aimed at combating petrol sniffing and the use of other volatile substances. |

| Department of Social Services |
| --- |
| **Programs**   * Program 1.6 – Working Age Payments * Program 1.7 – Student Payments * Program 2.1 – Families and Communities * Program 3.1 – Disability and Carers * Program 4.1 – Housing and Homelessness |
| Contribution to Outcome 1 made by linked programs  The Department of Social Services (DSS) has policy responsibility for student payments, including ABSTUDY, which provide financial assistance to First Nations families and students to encourage participation and retention in secondary and tertiary education.  Many scholarships funded under the Indigenous Advancement Strategy (IAS) provide the basis for eligibility of ABSTUDY Away from Home entitlements for secondary school students, extending the education access and outcomes for First Nations students.  DSS contributes to the IAS by supporting the development of stronger families and more resilient communities. This includes supporting First Nations families and communities to enjoy similar levels of physical emotional and social wellbeing to that enjoyed by other Australians; supporting families to give children a good start in life; supporting access to affordable housing; and supporting remote strategic investments and remote housing strategies.  DSS also contributes to the IAS by supporting eligible First Nations peoples living in non-remote regions with a disability into work.  DSS is responsible for leading the Commonwealth’s implementation of three targets under the National Agreement on Closing the Gap, Target 9a (housing), Target 12 (out-of-home care), Target 13 (family violence); and the cross-cutting outcome for disability.  DSS contributes a range of initiatives and actions toward achieving these targets as set out in the Commonwealth Closing the Gap Implementation Plan (Implementation Plan) and Action Tables. The Implementation Plan was tabled in the Australian Parliament on 13 February 2024 and the Action Tables were published on the NIAA website at that time. The Action Tables will be updated quarterly.  Safe and Supported: the National Framework for Protecting Australia’s Children 2021 2031 aims to make significant and sustained progress in reducing child abuse and neglect and its generation impacts. Safe and Supported is also the key mechanism for achieving Target 12 on Closing the Gap. The Safe and Supported First Action Plan and Safe and Supported Aboriginal and Torres Strait Islander First Action Plan were developed in partnership with First Nations leaders and state and territory governments, and in close collaboration with the non-government sector.  DSS has funded a new collection of family, domestic and sexual violence statistics for First Nations peoples. This will form a significant part of the evidence-base on violence against women and children, and address the gap in data on violence experienced by First Nations peoples.  The data collected will inform reporting on Closing the Gap Target 13. DSS drives the implementation of the National Plan to End Violence against Women and Children 2022‑32 (The National Plan), and the Aboriginal and Torres Strait Islander Action Plan 2023‑2025 (Action Plan). As part of this work, DSS worked in partnership with the Aboriginal and Torres Strait Islander Advisory Council on domestic, family and sexual violence (the Advisory Council). The Advisory Council was tasked with the development of the dedicated -Action Plan under the National Plan. The Government has invested $276.6 million to fund the implementation of activities under the Action Plan. DSS is delivering five priority measures as grant opportunities under the Aboriginal and Torres Strait Islander Action Plan 2023-2025 to support immediate work to help end violence against First Nations women and children.  DSS has funded the place-based trial of the Escaping Violence Payment (EVP) in the Cairns region. The service is delivered through a First Nations led organisation and provides specialised and culturally appropriate support for Aboriginal and Torres Strait Islander victim-survivors to establish a life free of violence. DSS is delivering the Closing the Gap Outcomes and Evidence Fund, which provides up to $38.6 million to support Aboriginal Community-Controlled Organisations (ACCOs) to co design, trial and evaluate projects in a culturally appropriate way, to reduce child removal and domestic violence rates, and improve the Government’s evidence base. Projects will contribute to Targets 12 and 13, and must also address the Closing the Gap cross-cutting outcome area of disability.  DSS is working with the NIAA and the Department of Employment and Workplace Relations on the announced Remote Jobs and Economic Development Program, and reforms of the Community Development Program (CDP). DSS will continue to work with the Department of Employment and Workplace Relations and NIAA on subsequent CDP reforms.  DSS conducts the Longitudinal Study of Indigenous Children. The study started in 2008 and follows the development of two cohorts of up to 1,700 children as they transition from infants all the way to adulthood. A range of physical, social and economic information about the child and their family is collected annually. Survey results are used to understand what helps First Nations children grow up strong. Microdata is publicly released to approved researchers through the Australian Data Archive.  DSS drives the implementation of Australia’s Disability Strategy 2021-2031 across governments, the NIAA has a responsibility to apply the ADS Guiding Principles when considering policy, program, service or systems so that they are appropriate and accessible for First Nations peoples with disability. NIAA’s approach aligns with DSS’ responsibilities for overseeing consideration of the needs of First Nations peoples with disability in line with the cross-cutting disability outcome under the National Agreement on Closing the Gap.  DSS is also leading the Early Childhood Targeted Action Plan to support Australia’s Disability Strategy 2021-2031. It aims to strengthen early identification, information, supports and pathways for young children with disability or developmental concerns, their parent and carers. This includes First Nations and culturally and linguistically diverse children, their parents and carers. It will also encourage better collaboration between programs and services to support the development and wellbeing of children to help them thrive across and between life stages.  DSS is progressing a number of activities to develop the new National Early Childhood program for children with disability or developmental concerns with service delivery. The program will deliver a range of disability-specific information, workshops and supported playgroups for young children aged 0 to 8 years with disability or developmental concerns. The new program will assist in meeting the Closing the Gap Target 4 – Aboriginal and Torres Strait Islander children thrive in their early years.  DSS is also working to improve coordination and delivery of early childhood policies, programs and supports across government through the development of an Early Years Strategy (the Strategy) in partnership with NIAA and other relevant agencies. The Strategy aims to deliver better outcomes for young children aged 0-5 years and their families, including First Nations children and families. The Strategy aligns with the National Agreement on Closing the Gap and the National Aboriginal and Torres Strait Islander Early Childhood Strategy. |

| Services Australia |
| --- |
| **Programs**   * Program 1.1 – Strategy and Corporate Enabling * Program 1.2 – Customer Service Delivery * Program 1.3 – Technology and Transformation |
| Contribution to Outcome 1 made by linked programs  Payments and services under the IAS are delivered by Services Australia under a number of First Nations specific and mainstream programs. |

| The Treasury |
| --- |
| **Program**   * 1.4 - Commonwealth-State Financial Relations |
| Contribution to Outcome 1 made by linked program  The Treasury contributions to Outcome 1 through National Partnership Payments which are paid as part of the Federation Funding Agreements Framework. |

Budgeted expenses for Outcome 1

This table shows how much the 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 2.1.1: Budgeted expenses for Outcome 1



Table 2.1.1: Budgeted expenses for Outcome 1 (continued)



Table 2.1.1: Budgeted expenses for Outcome 1 (continued)



1. 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.
2. 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.
3. Program 1.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of $3.635 million to the Northern Territory in 2022-23 and 2023-24. Information on the terms and conditions can be found in the National Partnership on the Northern Territory Remote Aboriginal Investment [here](https://federalfinancialrelations.gov.au/sites/federalfinancialrelations.gov.au/files/2020-04/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. The National Partnership on Northern Territory Remote Aboriginal Investment is expected to expire on 30 June 2024.
4. The expense in Program 1.5: Remote Australia Strategies increases in 2024-25 due to an ongoing provision established for the Commonwealth's liability for housing leases in the Northern Territory.
5. Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as government priorities change.
6. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

| **Outcome 1 – Lead the development and implementation of the Australian Government's agenda to support the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples and communities through working in partnership and effectively delivering programs** | | |
| --- | --- | --- |
| **Program 1.1 – Jobs, Land and the Economy**  The objectives of program 1.1 are to enhance Indigenous Australians economic rights, improve employment and pathways to jobs, foster Indigenous business and assist Indigenous people to generate economic and social benefits from effective use of their land and waters, particularly in remote areas resulting in positive progress on relevant Closing the Gap outcomes. | | |
| **Key Activities (a)** | Enhance economic outcomes for First Nations peoples | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current Year  2023-24 | Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements. | 90%  *Year-end forecast: On track* |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year 2024-25 | Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.  Portion of CDP participants that achieve a 26-week employment outcome (b)  Percentage of applications under the Remote Jobs and Economic Development Program that are processed within 90 days  Total number of jobs funded under the Remote Jobs and Economic Development Program | 90%  4% or higher  80%  930 Jobs |
| Forward Estimates 2025-28 | Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.  Percentage of applications under the Remote Jobs and Economic Development Program that are processed within 90 days  Total number of jobs funded under the Remote Jobs and Economic Development Program | 90%  Year-on-year increase  Additional 1035 in 2025-26  Additional 1035 in 2026-27 |
| Material changes to Program 1.1 resulting from 2023-24 Budget Measures: Nil | | |

1. Note the ‘Key Activities’ of the Portfolio Budget Statements align to the ‘Key Activities’ defined in the 2023-24 Corporate Plan. These have been updated from the 2022-23 Portfolio Budget Statements to provide a more concise statement of the activity undertaken to achieve the Agency’s purposes. There has been no material change in the objective or intent of the key activity.
2. This measure will cease at the end of the 2024-25 year due to the CDP program terminating on 30 June 2025.

| **Outcome 1 – Lead the development and implementation of the Australian Government's agenda to support the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples and communities through working in partnership and effectively delivering programs** | | |
| --- | --- | --- |
| **Program 1.2 – Children and Schooling**  Program 1.2 works to ensure that mainstream agencies (Australian, state and territory governments) are considering and supporting First Nations education outcomes, from early childhood through schooling and tertiary education. Funded activities complement mainstream approaches to support access to quality, culturally safe early years care and education, and to improve ongoing educational access, engagement and attainment. NIAA works in partnership with government, non-government and First Nations partners to implement evidence based services that address local community need. | | |
| **Key Activities (a)** | Support early childhood development and wellbeing, and First Nations peoples educational participation and attainment | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2023-24 | Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements. | 90%  *Year-end forecast: On track* |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year 2024-25 | As per 2023-24 | As per 2023-24 |
| Forward Estimates 2025-28 | As per 2023-24 | As per 2023-24 |
| Material changes to Program 1.2 resulting from 2023-24 Budget Measures: Nil | | |

* + - * 1. Note the ‘Key Activities’ of the Portfolio Budget Statements align to the ‘Key Activities’ defined in the 2023-24 Corporate Plan. These have been updated from the 2022-23 Portfolio Budget Statements to provide a more concise statement of the activity undertaken to achieve the Agency’s purposes. There has been no material change in the objective or intent of the key activity.

| **Outcome 1 – Lead the development and implementation of the Australian Government's agenda to support the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples and communities through working in partnership and effectively delivering programs** | | |
| --- | --- | --- |
| **Program 1.3 – Safety and Wellbeing**  The objectives of program 1.3 are improved mental health and physical, emotional and social wellbeing of First Nations peoples, resulting in positive progress on relevant Closing the Gap outcomes. | | |
| **Key Activities (a)** | Improve mental health, emotional and physical wellbeing and safety | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2023-24 | Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements. | 90%  *Year-end forecast: Substantially on track* |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year 2024-25 | As per 2023-24 | As per 2023-24 |
| Forward Estimates 2025-28 | As per 2023-24 | As per 2023-24 |
| Material changes to Program 1.3 resulting from 2023-24 Budget Measures: Nil | | |

* + - * 1. Note the ‘Key Activities’ of the Portfolio Budget Statements align to the ‘Key Activities’ defined in the 2023-24 Corporate Plan. These have been updated from the 2022-23 Portfolio Budget Statements to provide a more concise statement of the activity undertaken to achieve the Agency’s purposes. There has been no material change in the objective or intent of the key activity.

| **Outcome 1 – Lead the development and implementation of the Australian Government's agenda to support the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples and communities through working in partnership and effectively delivering programs** | | |
| --- | --- | --- |
| **Program 1.4 – Culture and Capability**  The objective of program 1.4 is to support of the National Agreement on Closing the Gap by contributing to the maintenance of First Nations cultural expression, engagement and revitalisation; and strengthen the leadership and governance capabilities of First Nations individuals, organisations and communities in order to advocate on matters that affect them; and promote broader understanding of the place of Aboriginal and Torres Strait Islander cultures in Australian society. | | |
| **Key Activities (a)** | Maintain cultural expression and conservation, and support First Nations participation in policy development and decision-making | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2023-24 | Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements. | 90%  *Year-end forecast: On track* |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year 2024-25 | As per 2023-24 | As per 2023-24 |
| Forward Estimates 2025-28 | As per 2023-24 | As per 2023-24 |
| Material changes to Program 1.4 resulting from 2023-24 Budget Measures: Nil | | |

1. Note the ‘Key Activities’ of the Portfolio Budget Statements align to the ‘Key Activities’ defined in the 2023-24 Corporate Plan. These have been updated from the 2022-23 Portfolio Budget Statements to provide a more concise statement of the activity undertaken to achieve the Agency’s purposes. There has been no material change in the objective or intent of the key activity.

| **Outcome 1 – Lead the development and implementation of the Australian Government's agenda to support the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples and communities through working in partnership and effectively delivering programs** | | |
| --- | --- | --- |
| **Program 1.5 – Remote Australia Strategies**  The objective of program 1.5 is to deliver flexible, tailored local solutions and discrete infrastructure projects in remote Australia. This aims to address the disadvantage of Aboriginal and Torres Strait Islander peoples in remote and very remote communities by supporting outcomes across the IAS priority areas of schooling, employment and community safety and supports positive progress on relevant Closing the Gap outcomes. | | |
| **Key Activities (a)** | Enhance regional governance and improved partnerships with communities | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2023-24 | Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements. | 90%  *Year-end forecast: Partially on track* |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year 2024-25 | As per 2023-24 | As per 2023-24 |
| Forward Estimates 2025-28 | As per 2023-24 | As per 2023-24 |
| Material changes to Program 1.5 resulting from 2023-24 Budget Measures: Nil | | |

1. Note the ‘Key Activities’ of the Portfolio Budget Statements align to the ‘Key Activities’ defined in the 2023-24 Corporate Plan. These have been updated from the 2022-23 Portfolio Budget Statements to provide a more concise statement of the activity undertaken to achieve the Agency’s purposes. There has been no material change in the objective or intent of the key activity.

| **Outcome 1 – Lead the development and implementation of the Australian Government's agenda to support the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples and communities through working in partnership and effectively delivering programs** | | |
| --- | --- | --- |
| **Program 1.6- Evaluation and Research**  The objective of program 1.6 is to use evaluation and research to support the self-determination and aspirations of Indigenous Australians and build the evidence base to support impactful policies and programs funded through the Indigenous Advancement Strategy. | | |
| **Key Activities (a)** | Evaluate the NIAA's programs | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2023-24 | Maintain an up-to-date IAS Evaluation Work Plan on the NIAA website.  Proportion of completed evaluations that are published within 6 months of the final evaluation report being accepted | Minimum of 4 updates made to the Work Plan in 2023-24.  *Year-end forecast: On track*  100% of final evaluation reports accepted in 2023 are published in full or in summary within 6 months of being accepted.  *Year-end forecast: On track* |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year 2024-25 | As per 2023-24 | As per 2023-24 |
| Forward Estimates 2025-28 | As per 2023-24 | As per 2023-24 |
| Material changes to Program 1.6 resulting from 2023-24 Budget Measures: Nil | | |

* + - * 1. Note the ‘Key Activities’ of the Portfolio Budget Statements align to the ‘Key Activities’ defined in the 2023-24 Corporate Plan. These have been updated from the 2022-23 Portfolio Budget Statements to provide a more concise statement of the activity undertaken to achieve the Agency’s purposes. There has been no material change in the objective or intent of the key activity.

| **Outcome 1 – Lead the development and implementation of the Australian Government's agenda to support the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples and communities through working in partnership and effectively delivering programs** | | |
| --- | --- | --- |
| **Program 1.7- Program Support**  This program is the departmental support program to the activities of the NIAA as directed by government. | | |
| **Key Activities (a)** | Coordinating the Australian Government’s implementation of the National Agreement on Closing the Gap through partnership and engagement with other Australian Government portfolios, First Nations representatives as well as state, territory and local governments | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2023-24 | NIAA delivers the National Agreement on Closing the Gap and implementation plan through partnerships and engagement with other Australian Government portfolios, First Nations representatives, and state, territory and local governments. | Coordinates and delivers a Commonwealth Closing the Gap Annual Report and updates to the Commonwealth Implementation Plan within the reporting period.  *Year-end forecast: On track*  Coordinates whole-of-government implementation of the National Agreement on Closing the Gap.  *Year-end forecast: On track*  Milestones in implementing the Priority Reform actions have been achieved (where applicable)  *Year-end forecast: On track* |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year 2024-25 | As per 2023-24 | As per 2023-24 |
| Forward Estimates 2025-28 | As per 2023-24 | As per 2023-24 |
| Material changes to Program 1.7 resulting from 2023-24 Budget Measures: Nil | | |

1. Note the ‘Key Activities’ of the Portfolio Budget Statements align to the ‘Key Activities’ defined in the 2023-24 Corporate Plan. These have been updated from the 2022-23 Portfolio Budget Statements to provide a more concise statement of the activity undertaken to achieve the Agency’s purposes. There has been no material change in the objective or intent of the key activity.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of NIAA finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.1 Differences between entity resourcing and financial statements

The agency resource statement at Table 1.1 excludes additional appropriations for 2023-24 that will be appropriated through Appropriation Bill 5 as it has not yet received Royal Assent. The financial tables in section 2 and 3 recognise this additional resourcing.

#### 3.1.2 Explanatory notes and analysis of budgeted financial statements

##### Departmental Financial Statements

The NIAA is budgeting for an operating loss in 2023-24 due to a combination of accounting adjustments, and higher net expenditure. The agency expects to return to a break-even position in 2024-25 and each forward year, after adjusting for depreciation expense and the application of leases in accordance with AASB 16 Leases.

Departmental expenses in 2024-25 have increased by $18.9 million since the publication of the 2023-24 Portfolio Additional Estimates Statements (PAES) predominantly due to increased funding under the Remote Jobs and Economic Development Program budget measure ($17.4 million). Additional funding and savings allocated under a number of other measures that are identified in Table 1.2. The reductions in Departmental expenses from 2025-26 onwards, reflect the cessation of a number of terminating budget measures. The NIAA’s net asset position is expected to decrease over the forward estimates with depreciation outweighing capital investment.

##### Administered Financial Statements

Administered expenses in 2024-25 have increased by $126.7 million since the publication of the 2023-24 PAES, predominantly due to additional funding provided under the Remote Jobs and Economic Development Program budget measure ($88.4 million), and, increased payments from the Aboriginals Benefit Account (ABA) special account for legacy grants ($32.0 million), and to fund major capital works being undertaken by the land councils ($76.3 million). Additional funding and offsets allocated under a number of other measures that are identified in Table 1.2. The reductions in Administered expenses from 2025-26 onwards, reflect the cessation of a number of terminating budget measures.

The NIAA’s Administered net asset position is expected to continue to increase over the forward estimates due to increasing returns on investments in the ABA.

### **3.2** **Budgeted financial statements tables**

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



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



Prepared on Australian Accounting Standards basis.

1. Finance costs primarily relates to interest on lease liabilities recognised under AASB 16 *Leases*.
2. From 2010-11, the Government introduced the net cash appropriation arrangement that provided non corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.5 Departmental Capital Budget Statement.
3. Applies to leases under AASB 16 *Leases.*

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



Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

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



Prepared on Australian Accounting Standards basis.

1. Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation equity’ refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024–2025, including Collection Development Acquisition Budgets (CDABs).
2. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2024–2025 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

Prepared on Australian Accounting Standards basis.

1. Payment of organisation funding to the Indigenous Land and Sea Corporation is made annually each October, funded by receipt of funds from the Indigenous Land and Sea Future Fund through the Indigenous Land and Sea Corporation Funding Special Account administered by the NIAA.
2. Payment to the Northern Territory Aboriginal Investment Corporation (NTAIC) is funded through the Aboriginal Benefits Account (ABA) special account.

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

  
Prepared on Australian Accounting Standards basis.

1. Includes ROU assets as defined under AASB 16 *Leases*.

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



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



Prepared on Australian Accounting Standards basis.

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

The NIAA has no administered capital budget.

Table 3.11: Statement of administered asset movements (Budget year 2024–25)



Prepared on Australian Accounting Standards basis.

Office of National Intelligence

Entity resources and planned performance

Office of National Intelligence

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# Office of National Intelligence

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Office of National Intelligence (ONI) is an independent statutory authority within the Prime Minister and Cabinet Portfolio and reports directly to the Prime Minister. ONI was established by the Office of National Intelligence Act 2018 (the ONI Act) in December 2018, subsuming the functions of the former Office of National Assessments.

ONI provides Australia with a strategic advantage through robust intelligence assessments, innovative open source analysis and by enhancing how the National Intelligence Community (NIC) works together to address the challenges Australia faces now and in the future. ONI also ensures a single point of accountability to the Prime Minister and National Security Committee of Cabinet on intelligence matters.

ONI’s intelligence assessment function considers matters of political, strategic or economic significance to Australia, and seeks to give the Australian Government a decision-making advantage by helping to anticipate and interpret world developments. Its success hinges on ONI’s ability to access, understand and analyse all sources of intelligence (including publicly available information), to interpret them with rigour and to communicate meaning effectively. The assessments function continues to expand in scale and scope to meet government requirements and the rising demands of Australia’s strategic circumstances.

ONI is responsible for leading the NIC, a grouping of intelligence agencies and intelligence functions of policy agencies – ten in total – with the aim of providing the most robust coordination of intelligence across government to best protect and enhance Australia’s security, prosperity and sovereignty. ONI’s role is to ensure the NIC forms an agile, integrated and data-driven intelligence enterprise that can meet the challenges presented by Australia’s evolving strategic and security environment.

ONI seeks to maximise the value of Australia’s intelligence capabilities using our expertise and convening power. We work with agencies on the development of joint capabilities and shared services, evaluate how the community is working together on our common missions and provide advice to the Government on intelligence priorities, requirements, performance and resourcing.

We are particularly focused on how the NIC can work together on common challenges, such as technology, workforce, professional development and innovation, as well as how we can align our strategic engagement and streamline robust governance arrangements.

The Director-General of National Intelligence is the principal adviser to the Prime Minister on intelligence matters, which includes providing advice on intelligence collection and assessment priorities, NIC intelligence capabilities, and matters relating to the NIC more generally.

ONI seeks to achieve outcomes for government by employing highly capable staff to prosecute the agency’s various intelligence missions. ONI’s people are supported by other core capabilities, including robust information, intelligence and knowledge management processes, and relationships with intelligence partners, both domestic and international.

Although ONI is mandated and resourced to perform its various functions, there are factors and trends – external and beyond the agency’s control – that provide the broader context for ONI’s work and bear on ONI’s ability to achieve its purpose. These include:

• political, economic and strategic shifts in international circumstances

• evolutions in ONI’s operating environment domestically

• an expanding customer base that is asking more of both ONI and the broader NIC, and

• a rapidly growing and diversifying information environment.

These strategic risk factors – those that relate to the fulfilment of ONI’s purpose – are mitigated in part by robust risk management and internal governance frameworks.

### 1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the ONI for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: ONI resource statement – Budget estimates for 2024–25 as at Budget May 2024

Prepared on a resourcing (that is, appropriations available) basis.

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

1. Appropriation Bill (No. 1) 2024–2025.
2. Excludes departmental capital budget (DCB).
3. Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
4. Capital budgets and Administered payments to other jurisdictions are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details on capital budgets. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.
5. Appropriation Bill (No. 2) 2024–2025.

### 1.3 Budget measures

ONI has no budget measures for the 2024-25 Budget.

## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

### 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 the ONI 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 2.1.1: Budgeted expenses for Outcome 1



Table 2.1.1: Budgeted expenses for Outcome 1 (continued)



1. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees and seconded staff employee expenses received free of charge.
2. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act*.*

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: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of ONI finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.1 Differences between entity resourcing and financial statements

The ONI Resource Statement (Table 1.1) provides a consolidated view of all the resources available to ONI in 2024-25. This includes equity injections and appropriation receivable that is yet to be drawn down to cover payables and provisions on the Departmental Balance Sheet (Table 3.2). The Comprehensive Income Statement (Table 3.1) shows only the operating appropriations provided in 2024-25.

#### 3.1.2 Explanatory notes and analysis of budgeted financial statements

##### Comprehensive Income Statement

ONI is budgeting for a break-even operating result, adjusted for depreciation and amortisation expense and principle lease payments in 2024-25 and forward estimates.

##### Budgeted Departmental Balance Sheet

Appropriation balances carried forward are retained to cover employee provisions and supplier payables.

##### Budgeted Departmental Statement of Cash Flows

The cash flow is consistent with, and representative of, the transactions reported in the Comprehensive Income Statement (Table 3.1), adjusted for non-cash items and budgeted capital expenditure.

##### Administered

ONI receives administered funding for the National Intelligence Community Research Program (NICRP).

### **3.2** **Budgeted financial statements tables**

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



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

Prepared on Australian Accounting Standards basis.

1. From 2010–11, the Government introduced net cash appropriation arrangements that provided non‑corporate Commonwealth entities with a separate departmental capital budget (DCB) under Appropriation Bill (No.1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
2. Applies to leases under AASB 16 *Leases*.

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



Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)

  
Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

1. Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.
2. Includes purchases from current and previous years’ DCBs.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation equity’ refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024–2025, including Collection Development Acquisition Budgets (CDABs).
2. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2024–2025 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted administered cash flows (for the period ended 30 June)

Prepared on Australian Accounting Standards basis.

Office of the Official Secretary to the Governor-General

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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 planned outcome for the Office of the Official Secretary to the Governor-General (OOSGG) is the facilitation of the performance of the Governor-General’s role through the organisation and management of official duties, management and maintenance of the official households and properties, and administration of the Australian Honours and Awards system.

The OOSGG achieves this through a single program which comprises three components:

1. Support for the Governor-General
2. Management and maintenance of the official properties
3. Administration of the Australian Honours and Awards system.

The OOSGG’s role is to support the Governor-General to enable them to perform official duties, including facilitating official engagements and community outreach, the management and maintenance of Government House in Canberra and Admiralty House in Sydney, and the effective administration of the Australian Honours and Awards system.

In fulfilling its purpose, the OOSGG’s key activities will support the Governor-General to recognise, encourage and reward community achievement, complement the work of Parliament and government agencies, represent Australia’s broad national interests domestically and overseas, and engage with a diverse cross-section of the Australian community.

The OOSGG recognises the need for a high level of accountability and, therefore, places a strong emphasis in meeting its governance obligations and responsibilities and mitigating strategic risks.

### 1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the OOSGG for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: OOSGG resource statement – Budget estimates for 2024–25 as at Budget May 2024

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.

1. Appropriation Bill (No. 1) 2024-2025.
2. Excludes $7.1m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
3. Excludes departmental capital budget (DCB).
4. Estimated External Revenue receipts under section 74 of the PGPA Act.
5. Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
6. Administered capital budgets are not separately identified in Appropriation Bill (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 Budget measures

Budget measures relating to OOSGG are detailed in the *Budget Paper No. 2* and are summarised below.

Table 1.2: OOSGG 2024-25 Budget measures



Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1. The measure titled Savings from External Labour – extension is a cross portfolio measure. The full measure description and package details appear in the *Budget Paper No. 2* under Cross Portfolio.

## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for OOSGG can be found at: https://www.gg.gov.au/office-official-secretary-governor-general/corporate-plans  The most recent annual performance statement can be found at: https://www.gg.gov.au/office-official-secretary-governor-general/annual-reports |

### 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 OOSGG 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 2.1.1: Budgeted expenses for Outcome 1



1. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and audit fees.
2. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
3. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured.

| **Outcome 1** – The performance of the Governor-General’s role is facilitated through organisation and management of official duties, management and maintenance of the official households and property and administration of the Australian Honours and Awards system. | | |
| --- | --- | --- |
| **Program 1 – Support for the Governor-General and Official Activities**  The objective of this program is to support the Governor-General and Official Activities. It comprises three components: support for the Governor-General, management and maintenance of the official properties, and administration of the Australian Honours and Awards system. | | |
| Key Activities | **Component 1:** Support for the Governor-General  Key activities of component 1 include:   * Providing advice to the Governor-General; planning, implementing and managing Their Excellencies’ forward program of engagements, and liaising with representatives of governments, related authorities, and community groups * Providing support for Their Excellencies and hospitality services for official functions | |
| Year | Performance measures | Planned Performance Results |
| Current Year  2023‑24 | * The Governor-General is satisfied with the level of advice and administrative support provided that enables them to successfully perform official duties * The Governor-General is satisfied with the management of the households | * The level of advice and administrative support provided is satisfactory, based on feedback from the Governor-General * The management of the household is satisfactory, based on feedback from the Governor-General |
| Budget Year  2024‑25 | * The Governor-General is satisfied with the level of advice and administrative support provided that enables them to successfully perform official duties * The Governor-General is satisfied with the management of the households | * The Governor-General expresses satisfaction with the support received to perform official duties * The Governor-General expresses satisfaction with the management of the households |
| Forward Estimates  2025‑28 | As per 2024‑25 | As per 2024‑25 |

| **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 households and properties and administration of the Australian Honours and Awards system. | | |
| --- | --- | --- |
| **Program 1 – Support for the Governor-General and Official Activities**  The objective of this program is to support the Governor-General and Official Activities. It comprises three components: support for the Governor-General, management and maintenance of the official properties, and administration of the Australian Honours and Awards system. | | |
| Key Activities | **Component 2:** Management and maintenance of the official properties  Key activities of component 2 include:   * Providing governance advice and administrative services to the Office, and managing the Governor-General’s official residences, including maintenance of property, equipment and grounds | |
| Year | Performance measures | Planned Performance Results |
| Current Year  2023‑24 | * The properties are managed in accordance with the requirements of the *Environment Protection and Biodiversity Conservation Act 1999* and government policies relating to heritage properties, and with due consideration of advice provided by the National Capital Authority and other relevant authorities | * Based on feedback from the Governor General and the robust frameworks and governance in place, the properties are managed in accordance with the relevant requirements, with available resources |
| Budget Year  2024‑25 | * The properties are managed in accordance with legislative requirements and with due engagement with relevant authorities. | * The Office is compliant with legislative requirements * Property, equipment and grounds are maintained to a condition appropriate to their use and heritage significance. |
| Forward Estimates  2025‑28 | As per 2024‑25 | As per 2024‑25 |

| **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 households and properties and administration of the Australian Honours and Awards system. | | |
| --- | --- | --- |
| **Program 1 – Support for the Governor-General and Official Activities**  The objective of this program is to support the Governor-General and Official Activities. It comprises three components: support for the Governor-General, management and maintenance of the official properties, and administration of the Australian Honours and Awards system. | | |
| Key Activities | **Component 3:** Administration of the Australian Honours and Awards system  Key activities of component 3 include:   * Researching and preparing nominations for consideration by the Council for the Order of Australia, the Australian Bravery Decorations Council and the National Emergency Medal Committee * Providing secretariat support to the Australian honours advisory bodies. * Undertaking the administrative tasks associated with the approval of recipients in the Australian honours system and subsequent announcement where applicable * Procuring Australian honours insignia, warrants and investiture items. * Complying with governing instruments within the Australian honours system, including the facilitation and approval of changes * Undertaking promotion and community engagement activities to increase awareness of, and engagement with, the Order of Australia | |
| Year | Performance measures | Planned Performance Results |
| Current Year  2023‑24 | * The Governor-General and other key stakeholders express satisfaction with the administration of the Australian Honours and Awards system and support provided * Activities comply with the governing instruments for honours and awards, including the Constitution for the Order of Australia * The medals and insignia meet design specifications, adequate stock levels are maintained and control processes are adhered to * Ensure the accurate and timely issue of insignia and other resources for investitures and honours list announcements * Nominations received reflect the diversity of Australia | * Based on feedback, the Governor-General and the Councils and Committee supported by the Office, are satisfied with the support provided and activities conducted with respect to the Australian Honours and Awards system * All activities comply with the relevant governing instruments * Design specifications are met, stock levels are maintained and control processes followed * Insignia and relevant resources for approved awards are delivered or provided within relevant timeframes * An increase in the diversity of nominations received |
| Budget Year  2024‑25 | * The Australian Honours and Awards system is administered to the standard required by the advisory bodies and is promoted to and accessible by the Australian community * Activities comply with the governing instruments, including the accurate issue of insignia and other resources for investitures and honours list announcements | * The advisory bodies are satisfied and engagement has been undertaken with the relevant stakeholders * Compliant with governing instruments |
| Forward Estimates  2025‑28 | As per 2024‑25 | As per 2024‑25 |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of OOSGG finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.1 Explanatory notes and analysis of budgeted financial statements

****Departmental****

Comprehensive Income Statement

The Comprehensive Income Statement (Table 3.1) sets out the expected operating results for the ordinary annual services provided by the OOSGG, which are funded by departmental appropriations and other revenue.

The OOSGG is budgeting for an operating loss in 2023-24 and break even operating results, adjusted for depreciation and amortisation expense, in 2024‑25 and the forward years.

In line with net cash appropriation arrangements that became effective from 2010-11, revenue from government has been reduced by an amount equal to depreciation and amortisation expense. Future asset replacements are funded through the departmental capital budget as detailed in Table 3.5.

Balance Sheet

The movement in the OOSGG’s net asset position is principally as a result of the declining value of infrastructure, plant and equipment assets owned by the OOSGG.

The OOSGG’s primary liability is accrued employee entitlements.

Administered

Schedule of Budgeted Income and Expenses Administered on Behalf of Government

In 2024-25, the OOSGG will receive administered appropriations of $0.5 million for the Governor-General’s salary and $2.6 million for support of the Australian Honours and Awards System.

### **3.2** **Budgeted financial statements tables**

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

Prepared on Australian Accounting Standards basis.

1. From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

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

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)

  
Prepared on Australian Accounting Standards basis.

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

 Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

1. Includes purchases from current and previous years' departmental capital budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2024-2025 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

Prepared on Australian Accounting Standards basis.

1. From 2010-11, the Government introduced net cash appropriation arrangements where Bill (No. 1) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate Administered Capital Budget (ACB) provided through Bill (No. 1) equity appropriations. For information regarding ACBs, please refer to Table 3.10 Administered Capital Budget Statement.

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

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

* 1. Includes purchases from current and previous years' Administered Capital Budgets (ACBs).

**Table 3.11: Statement of administered asset movements (Budget year 2024–25)**

Prepared on Australian Accounting Standards basis.

1. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2024-2024 for depreciation/amortisation expenses, ACBs or other operational expenses.

Torres Strait Regional Authority

Entity resources and planned performance

Torres Strait Regional Authority

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# Torres Strait Regional Authority

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Torres Strait Regional Authority (TSRA) is the lead Commonwealth agency in the Torres Strait region for Indigenous affairs. The TSRA operates to provide greater autonomy to, and improve the lives of, Torres Strait Islanders and Aboriginal peoples living in the Torres Strait, and Bamaga and Seisia communities in the Northern Peninsula Area by contributing to a healthier, safer and more prosperous region.

As a statutory authority established under the Aboriginal and Torres Strait Islander Act 2005 (ATSI Act), the TSRA is a Corporate Commonwealth entity operating under the direction of a democratically elected Torres Strait Islander and Aboriginal Board, comprising 20 members from the communities of the region

The TSRA’s purpose is to progress towards Closing the Gap for Torres Strait Islander and Aboriginal peoples living in the Torres Strait region through development planning, coordination, sustainable resource management and preservation, and the promotion of Indigenous culture.

The TSRA Board set a new vision for the agency in late 2023, reflected in the new Torres Strait Development Plan 2023-28. The new vision is:

* Yumi pasin – yumi Ailan Kastom. Strong in culture, unified partnerships to achieve a sustainable future.
* Ngalpun pawa a danalayg matha kaymel bangal (KALA LAGAW YA).
* Meriba tonar, merbi gedira tonar a merbi areiba tonar batkapda a bakeli au kelakela beli iako me kikemem nabakiawar (MERIAM MIR).
* Nagalpan mina Pawa a Ngalpan mina Igililnga. Ngaru bangal urupun (KALA KAWAU YA).

In 2024-25 the TSRA will:

* commence implementation of the Torres Strait Development Plan 2023-28 through our 2024-25 Corporate Plan and program planning activities, to deliver on the Board’s strategic vision for the region. The three priorities of the Torres Strait Development Plan 2023-28 are Strong Regional Partnerships and Governance; Globally Resilient Communities; and Growing Sustainable Communities
* develop and embed a Closing the Gap reporting framework to ensure we meet our obligation to provide a Statement of Progress on Closing the Gap in our Annual Reports, and to provide evidence to our communities on how we are working to Close the Gap
* continue to increase sustainable and quality regional infrastructure development by building stronger partnerships across all levels of government and communities
* influence policy and contribute to the development and monitoring of standards for the provision of community social services, including supporting programs for the prevention of violence against women and children
* grow economic development opportunities within the region through business skills development, home ownership and support for fisheries
* continue to ensure the preservation of Ailan Kastom and Aboriginal traditions, cultural heritage and languages through the promotion of our traditional art, dance, storytelling and craft skills
* monitor, evaluate and deliver advice on the sustainable management of the natural resources (land and sea) of the Torres Strait region. This includes the sustainable use of marine turtle and dugong; engagement with neighbouring Papua New Guinea treaty villages on environmental issues; and maintaining the natural resource base to foster economic opportunity and preserve the cultural values that are linked to natural assets
* continue to work with the Department of Climate Change, Energy, the Environment, and Water to support the establishment of the Torres Strait and Northern Peninsula Area Climate Resilience Centre (formerly the Torres Strait Climate Centre of Excellence).

Further details of the TSRA’s objectives and performance monitoring are set out in Section 2 of this document. The TSRA’s 2024-25 Corporate Plan provides more detailed information on operational matters, performance measures, and targets.

### 1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the TSRA for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: TSRA resource statement – Budget estimates for 2024–25 as at Budget May 2024



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

1. Appropriation Bill (No. 1) 2024-25.
2. Amounts received from other entities within the portfolio, or from other portfolios.

### 1.3 Budget measures

Table 1.2: TSRA 2024-25 Budget measures



Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1. The measure titled Savings from External Labour ‐ Extension is a cross portfolio measure. The full measure description and package details appear in the *Budget Paper No. 2* under Cross Portfolio.

## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for TSRA can be found at: https://www.tsra.gov.au/\_\_data/assets/pdf\_file/0007/38887/08e7593537689499b92fc4a0076df58a96d41d6c.pdf  The most recent annual performance statement can be found at: <https://www.tsra.gov.au/news-and-resources/annual-reports/tsra-annual-report-2022-2023> |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: 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 |

Budgeted expenses for Outcome 1

This table shows how much TSRA 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



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

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

| **Outcome 1** – 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 cultures. | | |
| --- | --- | --- |
| **Program 1.1 – The objective of this program is delivered through several activities, which are derived from the TSRA Corporate Plan 2023-24.** | | |
| Key Activities | Key activities reported in the current corporate plan that relate to this program | |
| Year | Performance measures | Expected Performance Results |
| Current Year  2023‑24 | * Increasing the number of, or economic base of existing Torres Strait Islander and aboriginal businesses through the provision of Business Growth and Mini Business Growth packages * Improving business skills of potential and existing business owners through the provision of Business Workshops and Business Mentoring * Increase in the percentage of Total Allowable Catch of Finfish/Tropical Rock Lobster caught by Torres Strait Islander and Aboriginal people in the region when compared to the previous period * Work towards and/or maintain 100% ownership of Finfish and Tropical Rock Lobster fisheries * Completion of the transition, ownership and management of fisheries assets to a locally owned and operated business structure * Increase in the number of artists and growth of cultural practitioners in the industry * Maintaining current community based management plans for each community and achieving annual service targets in each of those plans * Increase the level of engagement of elected Torres Strait Islander and Aboriginal leaders in policy development and decision-making * Improved monitoring of the effectiveness of health service delivery in the region * Implementation of the Regional Infrastructure Advisory Committee’s action plan * Provide advocacy and support services for the delivery of identified infrastructure projects * Improvement in the quality of and access to social and legal services | The Benefits and Targets for each of the TSRA’s activity areas are set out in the TSRA Corporate Plan 2023-24  Additional detail will be provided in the TSRA 2023-24 Annual Report |
| Year | Performance measures (b) | Planned Performance Results |
| Budget Year  2024‑25 | * Increasing the number of, or economic base of existing Torres Strait Islander and aboriginal businesses through the provision of Business Growth and Mini Business Growth packages * Improving business skills of potential and existing business owners through the provision of Business Workshops and Business Mentoring * Increase in the percentage of Total Allowable Catch of Finfish/Tropical Rock Lobster caught by Torres Strait Islander and Aboriginal people in the region when compared to the previous period * Work towards and/or maintain 100% ownership of Finfish and Tropical Rock Lobster fisheries * Completion of the transition, ownership and management of fisheries assets to a locally owned and operated business structure * Increase in the number of artists and growth of cultural practitioners in the industry * Maintaining current community based management plans for each community and achieving annual service targets in each of those plans * Increase the level of engagement of elected Torres Strait Islander and Aboriginal leaders in policy development and decision-making * Improved monitoring of the effectiveness of health service delivery in the region * Implementation of the Regional Infrastructure Advisory Committee’s action plan * Provide advocacy and support services for the delivery of identified infrastructure projects * Improvement in the quality of and access to social and legal services | The Benefits and Targets for each of the TSRA’s activity areas are set out in the TSRA 2023-24 Corporate Plan.  The 2024-25 Corporate Plan will align these PBS measures and the TSRA’s activities, to the Torres Strait Development Plan 2023-28.  Additional detail will be provided in the TSRA 2024-25 Annual Report. |
| Forward Estimates  2025‑28 | The TSRA will put forward performance measures aligned to the Torres Strait Development Plan 2023-28 and report against these over the forward estimates | To be published when new performance measures are agreed |
| Material changes to Program 1.1 resulting from 2024‑25 Budget Measures: Nil. | | |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of TSRA finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.1 Explanatory notes and analysis of budgeted financial statements

##### Departmental

This statement provides a picture of the expected financial results for the TSRA by identifying full accrual expenses and revenues, which highlights whether the TSRA is operating at a sustainable level. The TSRA is forecasting income of $51.5 million and expenditure of *$*51.5 million resulting in a breakeven result for the 2024-25 financial year.

##### Budged Departmental Balance Sheet

The TSRA’s forecast balance sheet for the financial year ending 30 June 2025 shows the TSRA with total assets of $124.1 million and liabilities of $5.9 million, resulting in a net asset position of $118.2 million.

##### Budged Departmental Statement of Cash Flows

Predicted departmental cash flows have been adjusted to reflect the anticipated impact on cash after considering the forecast movements in the Departmental Balance Sheet (Table 3.2) and Comprehensive Income Statement (Table 3.1). The agency is forecasting a cash position of $11.9 million for the financial year ending 30 June 2025.

##### Departmental Capital Budget Statement and Statement of Asset Movements

The TSRA has a Capital Management Plan that is linked to the TSRA’s Departmental Capital Budget Statement (Table 3.5). The TSRA is forecast to spend $3.0 million on capital expenditure in the 2023-24 financial year.

### **3.2** **Budgeted financial statements tables**

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

Prepared on Australian Accounting Standards basis.

1. Applies to leases under AASB 16 *Leases*.

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

 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 2024–25)

   
Prepared on Australian Accounting Standards basis.Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

Prepared on Australian Accounting Standards basis.

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

 Prepared on Australian Accounting Standards basis.

1. Includes current Bill 1 and prior year Act 1/3/5 appropriations.

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

Prepared on Australian Accounting Standards basis.

1. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2024-25 for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

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Entity resources and planned performance

Workplace Gender Equality Agency

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# Workplace Gender Equality Agency

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Workplace Gender Equality Agency’s (WGEA) purpose is to accelerate change to achieve gender equality in Australian workplaces. We do this by undertaking annual gender equality reporting program for relevant employers; publishing data and insights; and delivering education, tools, research and capacity building support to employers and the broader Australian community.

The WGEA’s strategic priority in 2024–25 is to accelerate employer action to close the gender pay gap by supporting employers to not only know what they need to do, but to take action to deliver it.

The Workplace Gender Equality Act 2012 (the Act) establishes the Agency and provides for the appointment of a Chief Executive Officer to manage the Agency.

The Act requires private and Commonwealth public sector employers with 100 or more employees (‘relevant employer’) to report annually against 6 gender equality indicators covering gender composition of the workforce and governing body, remuneration between men and women, policies and practices relating to flexible work and caring responsibilities, consultation with employees, and sexual harassment or discrimination.

The Workplace Gender Equality Amendment (Closing the Gender Pay Gap) Act 2023 contained new transparency and accountability measures regarding employer performance. It was a significant step, together with the Workplace Gender Equality (Gender Equality Standards) Instrument 2023 and the Workplace Gender Equality (Matters in relation to Gender Equality Indicators) Instrument 2023 in stimulating employer action to close the gender pay gap.

The legislative reforms authorised WGEA to commence publishing employer gender pay gaps, which we did in February 2024, to increase transparency and accountability and act as a catalyst for employer action. WGEA is responding to the galvanising effect by offering employers additional educational resources and direct capacity building support. The publication of employer gender pay gap information will expand in 2025 to include all relevant employers as well as average and median gender pay paps.

An additional new accountability measure under the most recent changes requires the Chief Executive Officer or equivalent for each relevant employer to provide a WGEA generated Executive Summary and Industry Benchmark report to their governing body. Finally, the collection of additional workforce data such as age and primary work location as well as reporting of employer measures to prevent and respond to sexual harassment will enhance both employer and WGEA’s insights concerning workplace gender equality and employee experience.

The WGEA average gender pay gap for 2022-23 reporting period was 21.7%. This is a welcome decrease of 1.1 percentage points from the previous year.

While the annual gender equality reporting results show notable measures of progress, there are still areas where the gender equality outcomes are not shifting. Without consistent action across all the levers reflected in the gender equality indicators, gender inequality will persist within Australian workplaces.

The Government has flagged additional reform arising from the Recommendations of the 2021 Review of the Act. These include legislating a requirement for larger employers to adopt and achieve targets against 3 of the 6 gender equality indicators, collecting additional workforce diversity data and expanding reporting to include partnerships. WGEA has been consulting with stakeholders to advise government on these additional reforms.

WGEA believes Australia is well positioned to capitalise on the economic benefits that improved workplace gender equality can deliver and looks forward to continuing to work towards a future where all people are fairly represented and equally valued and rewarded in the workplace.

### 1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to WGEA for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: WGEA resource statement - Budget estimates for 2024-25 as at May Budget 2024

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

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

1. Appropriation Bill (No. 1) 2024-25.
2. Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
3. Departmental capital budgets are not separately identified in Appropriation Bill (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 Budget measures

Table 1.2: WGEA 2024-25 Budget measures

 Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1. The measure titled Savings from External Labour ‐ Extension is a cross portfolio measure. The full measure description and package details appear in the *Budget Paper No. 2* under Cross Portfolio.

## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

|  |
| --- |
| **Note:**  Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.  The most recent corporate plan for the Workplace Gender Equality Agency can be found at: <https://www.wgea.gov.au/about/governance/corporate-plan>  The most recent annual performance statement can be found at: <https://www.wgea.gov.au/about/governance/annual-report> |

### 2.1 Budgeted expenses and performance for Outcome 1

|  |
| --- |
| Outcome 1: 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. |

Budgeted expenses for Outcome 1

This table shows how much WGEA 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



* + - * 1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
        2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation 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 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

| **Outcome 1** – 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. | | |
| --- | --- | --- |
| **Program 1.1 - The WGEA will deliver on Outcome 1 by assisting relevant employers to report to WGEA; fostering compliance with the reporting and transparency provisions of the Act; using gender equality data and insights to improve workplace gender equality; educating and supporting employers on improving gender equality outcomes; and promoting and contributing to understanding, acceptance and public discussion of gender equality in the Australian workplace.** | | |
| Key Activities (a) | Key activities reported in the current corporate plan that relate to this program.   1. Enhancing the reporting experience for employers 2. Generating knowledge, insights and tools for change through our comprehensive dataset, education resources and research on what works. 3. Driving broader, deeper action with employers through advice and support to increase their capability to develop and implement action plans 4. Enabling and amplifying gender equality engagement and momentum at a national level. 5. Enhancing WGEA’s people’s capability to accelerate change. | |
| Year | Performance measures | Expected Performance Results |
| Current Year  2023‑24 | The WGEA uses data set to provide enhanced insights, resources and tools to support action by relevant employers | • The WGEA data collection produces expanded dataset enabling deeper and more nuanced insights  • Development of targeted tools and resources to support reforms  **Assessment:** On track across duration of the multi-year program |
| The WGEA drives broader and deeper action on gender equality | • Inclusion of Commonwealth Public Sector in dataset and analysis  • Expansion of WGEA recognition for best practice approaches  • WGEA provides enhanced support and capacity building for employers to accelerate change  **Assessment:** On track across duration of the multi-year program |
| The WGEA enables and amplifies momentum on gender equality | • Delivery of effective public and targeted campaigns to improve gender equality, including publishing employer gender pay gaps.  **Assessment:** On track across duration of the multi-year program |
| Year | Performance measures (b) | Planned Performance Results |
| Budget Year  2024‑25 | The WGEA generates knowledge, insights and tools for change through its comprehensive dataset, education and research. | • WGEA Reporting produces expanded dataset providing increased access to more nuanced insights  • Development of targeted tools and resources to support reforms resulting from the Review of the WGE Act |
| The WGEA drives broader and deeper action on gender equality. | • WGEA provides enhanced support and capacity building for employers to accelerate change  • Increase in employers undertaking a gender pay gap analysis and taking action as a result |
| The WGEA enables and amplifies momentum on gender equality | • Delivery of effective public and targeted campaigns to improve gender equality, including publishing employer gender pay gaps. |
| Forward Estimates  2025‑28 | As per 2024-25 |  |

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of WGEA finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.1 Differences between entity resourcing and financial statements

The WGEA resource statement (Table 1.1) provides a consolidated view of all the resources available to WGEA in 2024-25. This includes appropriations that are yet to be drawn down to cover departmental payables and provisions on the balance sheet. The departmental comprehensive income statement (Table 3.1) shows only the departmental operating appropriation provided in each year.

#### 3.1.2 Explanatory notes and analysis of budgeted financial statements

The WGEA is budgeting for a break-even net cost of service for 2024-25 and the forward estimates.

Total revenue for WGEA in 2024-25 is budgeted at $11.3 million (2022-23: $10.9 million) and comprises:

• revenue from government (appropriation funding) of $11.1 million and

• own source revenue of $0.2 million.

Operating expenses in 2024-25 are estimated to total $11.7 million (2023-24: $11.1 million). The 5% increase in operating expenses in 2023-24 is mostly attributed to increase in depreciation in 2024-25.

Total assets at the end of the 2024-25 year are estimated to be $8.7 million. The majority of the assets represent receivables (appropriation receivables) and intangible assets.

Total liabilities for 2024-25 are estimated at $2.7 million. The largest liability items are accrued employee entitlements and the application of leases in accordance with AASB 16 *Leases*.

### **3.2** **Budgeted financial statements tables**

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

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

Prepared on Australian Accounting Standards basis.

1. From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
2. Applies to leases under AASB 16 *Leases*.

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



Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2024-25) Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

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

Prepared on Australian Accounting Standards basis.

1. Includes purchases from current and previous years' departmental capital budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2024–25) 

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No.1) 2024‑25 for depreciation/amortisation expenses, departmental capital budget or other operational expenses.