

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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ISSN 2652-5410 (online version)  
ISSN 2652-5402 (print version)

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**ASSISTANT MINISTER 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

A handwritten signature in blue ink, appearing to read 'Patrick Gorman'.

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nfp	not for publication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.

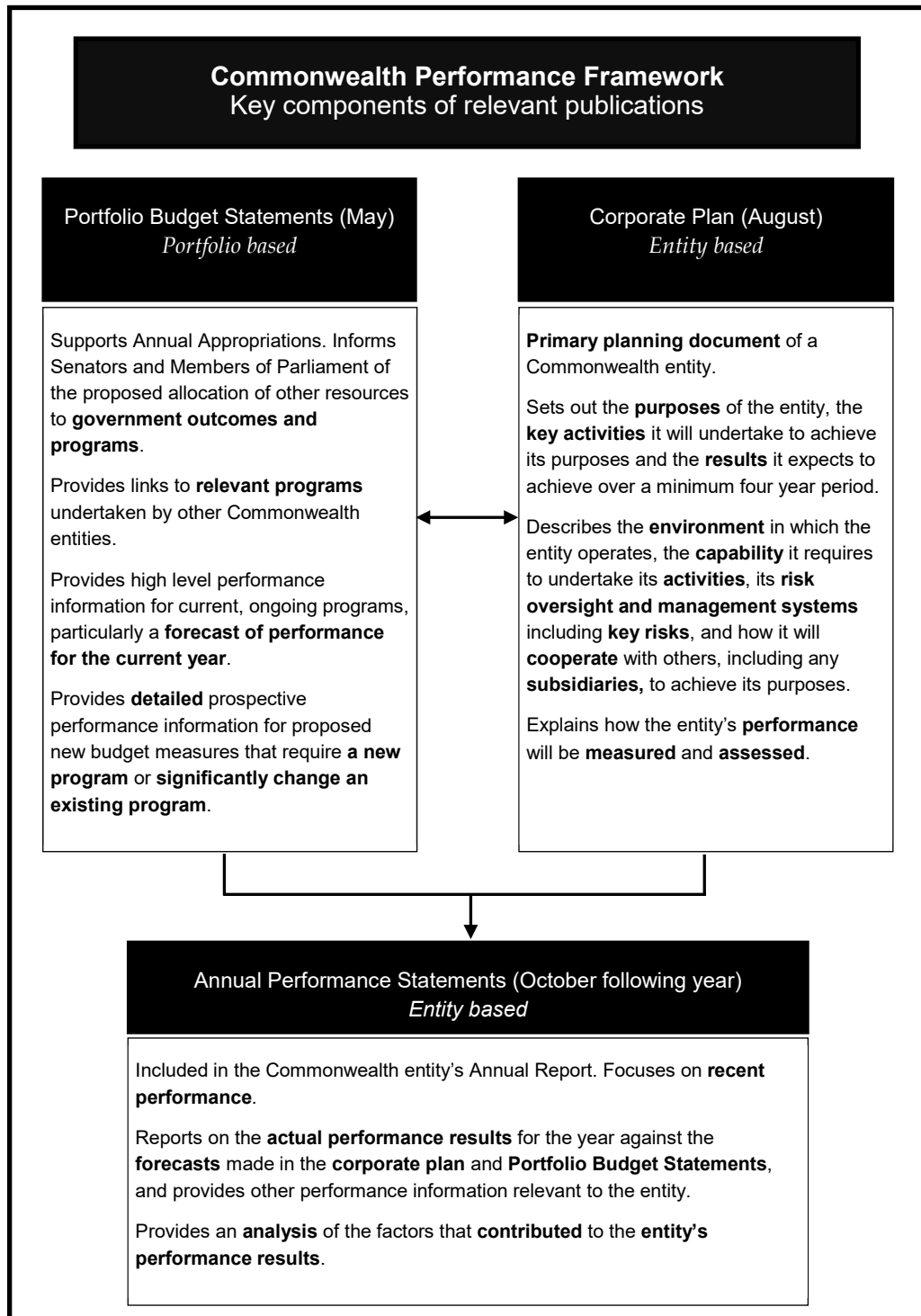
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2024–2025 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2024–2025 for the parliamentary departments). In this sense, the PB Statements are Budget 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.





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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 Country (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 oversees 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



**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.

**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**

	2023-24 <i>Estimated actual</i> \$'000	2024-25 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	40,874	40,874
Departmental appropriation (c)	292,100	271,131
s74 external revenue (d)	33,975	36,479
Departmental capital budget (e)	11,490	14,377
Total departmental annual appropriations	378,439	362,861
<b>Total departmental resourcing</b>	<b>378,439</b>	<b>362,861</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	17,637	17,637
Outcome 1	55,021	52,901
Administered capital budget (f)	1,749	2,198
Payments to corporate entities (g)	122,146	131,664
Annual appropriations - other services - non-operating (h)		
Payments to corporate entities (g)	26,192	28,250
Total administered annual appropriations	222,745	232,650
Total administered special appropriations	10	10
<i>less payments to corporate entities from annual/special appropriations</i>	(148,338)	(159,914)
<b>Total administered resourcing</b>	<b>74,417</b>	<b>72,746</b>
<b>Total resourcing for PM&amp;C</b>	<b>452,856</b>	<b>435,607</b>
	2023-24	2024-25
<b>Average staffing level (number)</b>	<b>1,280</b>	<b>1,305</b>

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

	2023-24 <i>Estimated actual</i> \$'000	2024-25 Estimate \$'000
Receipts received from other entities for the provision of services (disclosed above in s74 external revenue receipts section above)	33,975	36,479
Payments made to corporate entities within the portfolio		
Australian Institute of Aboriginal and Torres Strait Islander Studies	22,869	32,386
Indigenous Land and Sea Corporation	9,812	10,087
Indigenous Business Australia	32,270	32,445
Aboriginal Hostels Limited	46,140	46,773
Torres Strait Regional Authority	37,247	38,223

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.

- (a) Appropriation Bill (No. 1) 2024–2025.
- (b) 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)*.
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (e) 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'.
- (f) 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'.
- (g) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
- (h) 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**

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Payment measures</b>						
APS Capability Reinvestment Fund: 2024-25 projects funded under round two						
	1.1					
		-	1,280	-	-	-
	<b>Total</b>	-	<b>1,280</b>	-	-	-
Future Made in Australia – Attracting Investment in Key Industries (a)						
	1.1					
		-	1,041	-	-	-
	<b>Total</b>	-	<b>1,041</b>	-	-	-
Initial funding for the Independent Parliamentary Standards Commission (b)						
	1.1					
		-	1,460	-	-	-
	<b>Total</b>	-	<b>1,460</b>	-	-	-
National Australia Day Council – additional resourcing						
	1.1					
		-	11,500	1,542	1,577	1,615
	<b>Total</b>	-	<b>11,500</b>	<b>1,542</b>	<b>1,577</b>	<b>1,615</b>
Net Zero Economy						
	1.1					
		-	-	21,999	5,774	9,553
		-	3,777	2,266	2,058	2,221
	<b>Total</b>	-	<b>3,777</b>	<b>24,265</b>	<b>7,832</b>	<b>11,774</b>
Prime Minister and Cabinet – additional resourcing						
	1.1					
		(860)	(5,752)	794	5,253	4,827
			45,463	4,794	49	50
	<b>Total</b>	<b>(860)</b>	<b>39,711</b>	<b>5,588</b>	<b>5,302</b>	<b>4,877</b>
Savings from External Labour – extension (c)						
	1.1					
		-	(521)	(544)	(579)	(4,428)
	<b>Total</b>	-	<b>(521)</b>	<b>(544)</b>	<b>(579)</b>	<b>(4,428)</b>
<b>Total payment measures</b>						
		(860)	5,748	24,335	12,604	15,995
		-	52,500	6,516	1,528	(2,157)
	<b>Total</b>	<b>(860)</b>	<b>52,500</b>	<b>6,516</b>	<b>1,528</b>	<b>(2,157)</b>

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*.

- (a) 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
- (b) 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.
- (c) 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](http://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](http://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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>Program 1.1: Prime Minister and Cabinet</b>					
Administered expenses					
Compensation and Legal Expenses	137	141	145	150	153
National Australia Day Council Limited	15,791	15,956	6,091	6,276	6,417
Office for Women	20,508	14,058	16,958	9,575	9,252
Parliament House Briefing Room	2,119	2,371	2,403	2,446	2,491
Prime Minister's Official Residences	2,087	2,485	2,530	2,613	2,671
State Occasion and Official Visits	4,183	4,341	4,432	4,578	4,678
Support to the former Governors-General (a)	1,201	1,781	1,498	1,382	1,276
Social Impact	3,190	3,310	-	-	-
Net Zero Economy Agency	939	8,457	21,999	5,774	9,553
Payments to corporate entities	122,146	131,664	119,331	121,155	122,187
Ordinary annual services (Appropriation Act No.1 and Bill No.3)	172,301	184,564	175,387	153,949	158,678
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013- s77</i>	10	10	10	10	10
Unwinding of provision for Support to the former Governors-General (a)	3,362	(630)	(665)	(270)	(300)
Expenses not requiring appropriation in the Budget year (b)	1,144	425	380	707	388
<b>Administered total</b>	<b>176,817</b>	<b>184,369</b>	<b>175,112</b>	<b>154,032</b>	<b>158,836</b>
<b>Program 1.1: Prime Minister and Cabinet continued</b>					
Departmental expenses					
Departmental appropriation (c)	292,100	272,202	218,326	218,142	220,457
s74 external revenue (d)	33,975	36,479	34,860	33,799	33,899
Expenses not requiring appropriation in the Budget year (b)	12,474	12,046	11,851	11,302	11,369
<b>Departmental total</b>	<b>338,549</b>	<b>320,727</b>	<b>265,037</b>	<b>263,243</b>	<b>265,725</b>
<b>Total expenses for Outcome 1</b>	<b>515,366</b>	<b>505,096</b>	<b>440,149</b>	<b>417,275</b>	<b>424,561</b>
	2023-24	2024-25			
<b>Average Staffing Level (number)</b>	<b>1,280</b>	<b>1,305</b>			

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.

(a) 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.

(b) 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.

(c) Includes Right of Use (ROU) asset expenses accounted for under AASB 16 *Leases*.

(d) 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.

<b>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.</b>		
<b>Program 1.1 – Prime Minister and Cabinet</b>		
<p>Program 1.1 contributes to the delivery of Outcome 1 through the following objectives by:</p> <ul style="list-style-type: none"> <li>• providing advice, support and services to the Prime Minister, the Cabinet and Portfolio Ministers.</li> <li>• providing effective coordination and leadership across the APS-enterprise for major domestic, international and national security matters.</li> <li>• supporting the Cabinet and its committees, the Federal Executive Council and the National Federation Reform Council to facilitate informed decision making.</li> </ul>		
<b>Key Activities (a)</b>	<ol style="list-style-type: none"> <li>1. Effective and timely advice</li> <li>2. Helping our partner agencies deliver on Government priorities</li> <li>3. Coordination and support for national and international agendas</li> <li>4. Collaborate, communicate and engage</li> <li>5. Deliver Government programs and priorities</li> </ol>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results (b)</b>
Current Year 2023-24	<p>The Prime Minister, the Cabinet, Portfolio Ministers and key stakeholders are supported with effective and timely advice and support.</p> <p>Effective implementation and delivery of the Government’s national and international strategic priorities, decisions, policies and programs, through effective leadership, coordination and support.</p> <p>Effective collaboration, communication and engagement with key stakeholders and the Australian community.</p> <p>Effective establishment, coordinated implementation and delivery across the service of the APS Reform program and eight program outcomes</p>	<p>Provided effective and timely advice to inform the Prime Minister’s, the Cabinet, Portfolio Ministers and key stakeholders decision making.</p> <p>Supported the successful delivery of the Government’s strategic national and international priorities, and programs through effective coordination, leadership, monitoring and reporting.</p> <p>PM&amp;C effectively collaborated and communicated through engagement activities, timely responses to correspondence and messages to the Australian Community.</p> <p>PM&amp;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.</p>

<b>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.</b>		
<b>Program 1.1 – Prime Minister and Cabinet</b>		
Program 1.1 contributes to the delivery of Outcome 1 through the following objectives by: <ul style="list-style-type: none"> <li>• providing advice, support and services to the Prime Minister, the Cabinet and Portfolio Ministers.</li> <li>• providing effective coordination and leadership across the APS-enterprise for major domestic, international and national security matters.</li> <li>• supporting the Cabinet and its committees, the Federal Executive Council and the National Federation Reform Council to facilitate informed decision making.</li> </ul>		
<b>Key Activities (a)</b>	<ol style="list-style-type: none"> <li>1. Effective and timely advice</li> <li>2. Helping our partner agencies deliver on Government priorities</li> <li>3. Coordination and support for national and international agendas</li> <li>4. Collaborate, communicate and engage</li> <li>5. Deliver Government programs and priorities</li> </ol>	
<b>Year</b>	<b>Performance measures (c)</b>	<b>Planned Performance Results (c)</b>
Budget Year 2024-25	<p>The Prime Minister, the Cabinet, Portfolio Ministers and key stakeholders are supported with effective and timely advice and support.</p> <p>Coordination and support for partner agencies to deliver on government priorities, including national and international agendas.</p>	<p>Provided effective and timely advice to inform the Prime Minister's, the Cabinet, Portfolio Ministers and key stakeholder's decision making.</p> <p>Supported the successful delivery of the Government's strategic national and international priorities through effective coordination, leadership, monitoring and reporting.</p>
Forward Estimates 2025-28	As per 2024-25	As per 2024-25

(a) Refers to key activities reflected in the Corporate Plan 2023-24

(b) 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.

(c) 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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	188,689	191,903	146,937	145,503	148,615
Suppliers	128,276	105,920	95,221	95,159	94,232
Depreciation and amortisation	20,413	21,833	21,919	21,717	22,147
Finance costs	1,171	1,071	960	864	731
<b>Total expenses</b>	<b>338,549</b>	<b>320,727</b>	<b>265,037</b>	<b>263,243</b>	<b>265,725</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	33,975	36,479	34,860	33,799	33,899
<b>Total own-source income</b>	<b>33,975</b>	<b>36,479</b>	<b>34,860</b>	<b>33,799</b>	<b>33,899</b>
<b>Net cost of (contribution by) services</b>	<b>(304,574)</b>	<b>(284,248)</b>	<b>(230,177)</b>	<b>(229,444)</b>	<b>(231,826)</b>
Revenue from government	292,100	271,131	218,215	218,046	220,324
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(12,474)</b>	<b>(13,117)</b>	<b>(11,962)</b>	<b>(11,398)</b>	<b>(11,502)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(12,474)</b>	<b>(13,117)</b>	<b>(11,962)</b>	<b>(11,398)</b>	<b>(11,502)</b>



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

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Forw ard	Forw ard	Forw ard
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income/(loss)</b>					
<b>- as per statement of</b>					
<b>Comprehensive Income</b>	<b>(12,474)</b>	<b>(13,117)</b>	<b>(11,962)</b>	<b>(11,398)</b>	<b>(11,502)</b>
plus depreciation/amortisation					
expenses previously funded through					
revenue appropriations (a)	10,406	12,366	12,501	12,318	12,749
plus depreciation/amortisation expenses					
for ROU (b)	10,007	9,467	9,418	9,399	9,398
less principal repayments on leased					
assets (b)	7,939	8,716	9,957	10,319	10,645
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

(a) 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.

(b) Applies to leases under AASB 16 *Leases*.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,934	1,934	1,934	1,934	1,934
Trade and other receivables	62,932	74,215	72,880	71,086	65,435
Other financial assets	5,683	5,683	5,683	5,683	5,683
<b>Total financial assets</b>	<b>70,549</b>	<b>81,832</b>	<b>80,497</b>	<b>78,703</b>	<b>73,052</b>
<b>Non-financial assets</b>					
Land and buildings	103,636	91,229	75,325	62,348	47,858
Property, plant and equipment	21,524	17,065	15,517	14,322	13,191
Intangibles	18,271	27,681	28,404	27,644	26,468
Other non-financial assets	6,929	6,929	6,929	6,929	6,929
<b>Total non-financial assets</b>	<b>150,360</b>	<b>142,904</b>	<b>126,175</b>	<b>111,243</b>	<b>94,446</b>
<b>Total assets</b>	<b>220,909</b>	<b>224,736</b>	<b>206,672</b>	<b>189,946</b>	<b>167,498</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	11,117	9,618	8,283	6,489	4,979
Other payables	18,021	18,021	18,021	18,021	18,021
<b>Total payables</b>	<b>29,138</b>	<b>27,639</b>	<b>26,304</b>	<b>24,510</b>	<b>23,000</b>
<b>Interest bearing liabilities</b>					
Leases	89,559	80,843	70,886	57,991	47,346
<b>Total interest bearing liabilities</b>	<b>89,559</b>	<b>80,843</b>	<b>70,886</b>	<b>57,991</b>	<b>47,346</b>
<b>Provisions</b>					
Employee provisions	35,842	49,485	49,485	49,485	49,485
Other provisions	293	293	293	293	293
<b>Total provisions</b>	<b>36,135</b>	<b>49,778</b>	<b>49,778</b>	<b>49,778</b>	<b>49,778</b>
<b>Total liabilities</b>	<b>154,832</b>	<b>158,260</b>	<b>146,968</b>	<b>132,279</b>	<b>120,124</b>
<b>Net assets</b>	<b>66,077</b>	<b>66,476</b>	<b>59,704</b>	<b>57,667</b>	<b>47,374</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	237,054	251,431	256,621	261,878	267,191
Reserves	5,346	5,346	5,346	5,346	5,346
Retained surplus (accumulated deficit)	(176,320)	(189,437)	(201,399)	(212,797)	(224,299)
<b>Total parent entity interest</b>	<b>66,080</b>	<b>67,340</b>	<b>60,568</b>	<b>54,427</b>	<b>48,238</b>
<b>Total Equity</b>	<b>66,080</b>	<b>67,340</b>	<b>60,568</b>	<b>54,427</b>	<b>48,238</b>

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)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2024</b>				
Balance carried forward from previous period	(176,320)	5,346	237,054	66,080
<b>Adjusted opening balance</b>	<b>(176,320)</b>	<b>5,346</b>	<b>237,054</b>	<b>66,080</b>
<b>Comprehensive income</b>				
Other comprehensive income				
Surplus/(deficit) for the period	(13,117)	-	-	(13,117)
<b>Total comprehensive income</b>	<b>(13,117)</b>	<b>-</b>	<b>-</b>	<b>(13,117)</b>
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	14,377	14,377
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>14,377</b>	<b>14,377</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(189,437)</b>	<b>5,346</b>	<b>251,431</b>	<b>67,340</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	326,075	307,610	253,075	251,845	254,223
Sale of goods and rendering of services	33,975	36,479	34,860	33,799	33,899
<b>Total cash received</b>	<b>360,050</b>	<b>344,089</b>	<b>287,935</b>	<b>285,644</b>	<b>288,122</b>
<b>Cash used</b>					
Employees	194,183	190,404	146,937	145,503	148,615
Suppliers	122,782	107,419	95,221	95,159	94,232
s74 external revenue transferred to the OPA	33,975	36,479	34,860	33,799	33,899
Interest payments on lease liability	1,171	1,071	960	864	731
<b>Total cash used</b>	<b>352,111</b>	<b>335,373</b>	<b>277,978</b>	<b>275,325</b>	<b>277,477</b>
<b>Net cash from/(used by) operating activities</b>	<b>7,939</b>	<b>8,716</b>	<b>9,957</b>	<b>10,319</b>	<b>10,645</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	21,301	14,377	5,190	5,257	5,313
<b>Total cash used</b>	<b>21,301</b>	<b>14,377</b>	<b>5,190</b>	<b>5,257</b>	<b>5,313</b>
<b>Net cash from/(used by) investing activities</b>	<b>(21,301)</b>	<b>(14,377)</b>	<b>(5,190)</b>	<b>(5,257)</b>	<b>(5,313)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	21,301	14,377	5,190	5,257	5,313
<b>Total cash received</b>	<b>21,301</b>	<b>14,377</b>	<b>5,190</b>	<b>5,257</b>	<b>5,313</b>
<b>Cash used</b>					
Lease liability - principal payments	7,939	8,716	9,957	10,319	10,645
<b>Total cash used</b>	<b>7,939</b>	<b>8,716</b>	<b>9,957</b>	<b>10,319</b>	<b>10,645</b>
<b>Net cash used by financing activities</b>	<b>13,362</b>	<b>5,661</b>	<b>(4,767)</b>	<b>(5,062)</b>	<b>(5,332)</b>
<b>Net increase/(decrease) in cash</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	1,934	1,934	1,934	1,934	1,934
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,934</b>	<b>1,934</b>	<b>1,934</b>	<b>1,934</b>	<b>1,934</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Forw ard	Forw ard	Forw ard
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 (DCB)	11,490	14,377	5,190	5,257	5,313
<b>Total new capital appropriations</b>	<b>11,490</b>	<b>14,377</b>	<b>5,190</b>	<b>5,257</b>	<b>5,313</b>
<i>Provided for:</i>					
Purchase of non-financial assets	11,490	14,377	5,190	5,257	5,313
<b>Total Items</b>	<b>11,490</b>	<b>14,377</b>	<b>5,190</b>	<b>5,257</b>	<b>5,313</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation					
- DCB (a)	21,301	14,377	5,190	5,257	5,313
<b>TOTAL AMOUNT SPENT</b>	<b>21,301</b>	<b>14,377</b>	<b>5,190</b>	<b>5,257</b>	<b>5,313</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	21,301	14,377	5,190	5,257	5,313
<b>TOTAL CASH REQUIRED TO ACQUIRE ASSETS</b>	<b>21,301</b>	<b>14,377</b>	<b>5,190</b>	<b>5,257</b>	<b>5,313</b>

Prepared on Australian Accounting Standards basis.

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

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>				
Gross book value	49,616	34,218	54,788	138,622
Gross book value - ROU	128,104	77	-	128,181
Accumulated depreciation/amortisation and impairment	(24,994)	(12,701)	(36,517)	(74,212)
Accumulated depreciation/amortisation and impairment - ROU	(49,090)	(70)	-	(49,160)
<b>Opening net book balance</b>	<b>103,636</b>	<b>21,524</b>	<b>18,271</b>	<b>143,431</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	153	1,010	13,214	14,377
<b>Total additions</b>	<b>153</b>	<b>1,010</b>	<b>13,214</b>	<b>14,377</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(3,097)	(5,465)	(3,804)	(12,366)
Depreciation/amortisation on ROU	(9,463)	(4)	-	(9,467)
<b>Total other movements</b>	<b>(12,560)</b>	<b>(5,469)</b>	<b>(3,804)</b>	<b>(21,833)</b>
<b>As at 30 June 2025</b>				
Gross book value	49,769	35,228	68,002	152,999
Gross book value - ROU	128,104	77	-	128,181
Accumulated depreciation/amortisation and impairment	(28,091)	(18,166)	(40,321)	(86,578)
Accumulated depreciation/amortisation and impairment - ROU	(58,553)	(74)	-	(58,627)
<b>Closing net book balance</b>	<b>91,229</b>	<b>17,065</b>	<b>27,681</b>	<b>135,975</b>

Prepared on Australian Accounting Standards basis.

(a) '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)**

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated actual	Budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Employee benefits	2,333	2,441	2,492	2,511	2,563
Suppliers	11,375	15,364	28,730	13,060	16,993
Grants	39,489	33,324	23,049	15,851	15,669
Depreciation and amortisation (a)	904	876	853	832	832
Finance costs	570	700	657	623	592
Payments to corporate entities	122,146	131,664	119,331	121,155	122,187
<b>Total expenses administered on behalf of Government</b>	<b>176,817</b>	<b>184,369</b>	<b>175,112</b>	<b>154,032</b>	<b>158,836</b>
<b>Net cost of/(contribution by) services</b>	<b>(176,817)</b>	<b>(184,369)</b>	<b>(175,112)</b>	<b>(154,032)</b>	<b>(158,836)</b>
<b>Surplus/(deficit)</b>	<b>(176,817)</b>	<b>(184,369)</b>	<b>(175,112)</b>	<b>(154,032)</b>	<b>(158,836)</b>

Prepared on Australian Accounting Standards basis.

(a) 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)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	309	309	309	309	309
Other investments	3,763,415	3,791,739	3,814,663	3,837,587	3,860,511
<b>Total financial assets</b>	<b>3,763,724</b>	<b>3,792,048</b>	<b>3,814,972</b>	<b>3,837,896</b>	<b>3,860,820</b>
<b>Non-financial assets</b>					
Land and buildings	64,229	65,494	66,715	67,785	69,348
Property, plant and equipment	839	1,359	2,311	2,449	2,759
Other non-financial assets	49	49	49	49	49
<b>Total non-financial assets</b>	<b>65,117</b>	<b>66,902</b>	<b>69,075</b>	<b>70,283</b>	<b>72,156</b>
<b>Total assets administered on behalf of Government</b>	<b>3,828,841</b>	<b>3,858,950</b>	<b>3,884,047</b>	<b>3,908,179</b>	<b>3,932,976</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	611	611	611	611	611
Other payables	75	75	75	75	75
<b>Total payables</b>	<b>686</b>	<b>686</b>	<b>686</b>	<b>686</b>	<b>686</b>
<b>Interest bearing liabilities</b>					
Leases	2,232	1,611	1,112	744	343
<b>Total interest bearing liabilities</b>	<b>2,232</b>	<b>1,611</b>	<b>1,112</b>	<b>744</b>	<b>343</b>
<b>Provisions</b>					
Employee provisions	698	698	698	698	698
Other provisions	15,553	16,311	15,489	14,730	14,046
<b>Total provisions</b>	<b>16,251</b>	<b>17,009</b>	<b>16,187</b>	<b>15,428</b>	<b>14,744</b>
<b>Total liabilities administered on behalf of Government</b>	<b>19,169</b>	<b>19,306</b>	<b>17,985</b>	<b>16,858</b>	<b>15,773</b>
<b>Net assets/(liabilities)</b>	<b>3,811,034</b>	<b>3,839,921</b>	<b>3,865,755</b>	<b>3,890,457</b>	<b>3,915,938</b>

Prepared on Australian Accounting Standards basis.



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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash used</b>					
Grants	39,489	33,324	23,049	15,851	15,669
Suppliers	11,375	15,364	28,730	13,060	16,993
Employees	2,333	2,441	2,492	2,511	2,563
Lease liability - Interest payments	31	68	50	34	20
Payments to corporate entities	122,146	131,664	119,331	121,155	122,187
<b>Total cash used</b>	<b>175,374</b>	<b>182,861</b>	<b>173,652</b>	<b>152,611</b>	<b>157,432</b>
<b>Net cash from/(used by) operating activities</b>	<b>(175,374)</b>	<b>(182,861)</b>	<b>(173,652)</b>	<b>(152,611)</b>	<b>(157,432)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	4,770	2,198	2,644	1,851	1,873
Payments to Corporate Commonwealth entities and companies	25,972	28,250	22,924	22,924	22,924
<b>Total cash used</b>	<b>30,742</b>	<b>30,448</b>	<b>25,568</b>	<b>24,775</b>	<b>24,797</b>
<b>Net cash from/(used by) investing activities</b>	<b>(30,742)</b>	<b>(30,448)</b>	<b>(25,568)</b>	<b>(24,775)</b>	<b>(24,797)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	4,770	2,198	2,644	1,851	1,873
<b>Total cash received</b>	<b>4,770</b>	<b>2,198</b>	<b>2,644</b>	<b>1,851</b>	<b>1,873</b>
<b>Cash used</b>					
Lease liability - principal payments	523	464	499	368	401
<b>Total cash used</b>	<b>523</b>	<b>464</b>	<b>499</b>	<b>368</b>	<b>401</b>
<b>Net cash from/(used by) financing activities</b>	<b>4,247</b>	<b>1,734</b>	<b>2,145</b>	<b>1,483</b>	<b>1,472</b>
<b>Net increase/(decrease) in cash held</b>	<b>(201,869)</b>	<b>(211,575)</b>	<b>(197,075)</b>	<b>(175,903)</b>	<b>(180,757)</b>
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	201,869	211,575	197,075	175,903	180,757
<b>Total cash from Official Public Account</b>	<b>201,869</b>	<b>211,575</b>	<b>197,075</b>	<b>175,903</b>	<b>180,757</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act 1 (ACB)	1,749	2,198	2,644	1,851	1,873
<b>Total new capital appropriations</b>	<b>1,749</b>	<b>2,198</b>	<b>2,644</b>	<b>1,851</b>	<b>1,873</b>
<i>Provided for:</i>					
Purchase of non-financial assets	1,749	2,198	2,644	1,851	1,873
<b>Total Items</b>	<b>1,749</b>	<b>2,198</b>	<b>2,644</b>	<b>1,851</b>	<b>1,873</b>
Funded by capital appropriation					
- ACB (a)	4,770	2,198	2,644	1,851	1,873
<b>TOTAL AMOUNT SPENT</b>	<b>4,770</b>	<b>2,198</b>	<b>2,644</b>	<b>1,851</b>	<b>1,873</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total accrual purchases	4,770	2,198	2,644	1,851	1,873
<b>Total cash used to acquire assets</b>	<b>4,770</b>	<b>2,198</b>	<b>2,644</b>	<b>1,851</b>	<b>1,873</b>

Prepared on Australian Accounting Standards basis.

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

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

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Total \$'000
<b>As at 1 July 2024</b>				
Gross book value	52,090	12,148	1,695	65,933
Gross Value - ROU - Additions - By purchase or	-	2,313	176	2,489
Accumulated depreciation/amortisation and impairment	-	(641)	(870)	(1,511)
Accumulated depreciation/amortisation and impairment - ROU	-	(1,681)	(162)	(1,843)
<b>Opening net book balance</b>	<b>52,090</b>	<b>12,139</b>	<b>839</b>	<b>65,068</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	-	1,507	691	2,198
By purchase - other - ROU	-	464	-	464
<b>Total additions</b>	<b>-</b>	<b>1,971</b>	<b>691</b>	<b>2,662</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	(253)	(144)	(397)
Depreciation/amortisation on ROU	-	(452)	(27)	(479)
<b>Total other movements</b>	<b>-</b>	<b>(705)</b>	<b>(171)</b>	<b>(876)</b>
<b>As at 30 June 2025</b>				
Gross book value	52,090	13,654	2,386	68,130
Gross book value - ROU	-	2,777	176	2,953
Accumulated depreciation/amortisation and impairment	-	(894)	(1,014)	(1,908)
Accumulated depreciation/amortisation and impairment - ROU	-	(2,133)	(189)	(2,322)
<b>Closing net book balance</b>	<b>52,090</b>	<b>13,404</b>	<b>1,359</b>	<b>66,853</b>

Prepared on Australian Accounting Standards basis.

(a) '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**

	2023-24 <i>Estimated actual</i> \$'000	2024-25 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>8,554</b>	<b>18,363</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services (a)		
Outcome 1	43,092	44,416
Annual appropriations - other services - non-operating (b)		
Equity injection	3,048	2,357
<b>Total annual appropriations</b>	<b>46,140</b>	<b>46,773</b>
Amounts received from related entities		
National Indigenous Australians Agency (c)	2,255	2,511
Amounts from other entities (d)	2,423	3,228
<b>Total amounts received from related entities</b>	<b>4,678</b>	<b>5,739</b>
<b>Total funds from Government</b>	<b>50,818</b>	<b>52,512</b>
<b>Funds from other sources</b>		
Interest	2,992	1,516
Sale of goods and services	17,837	18,036
Other	237	370
<b>Total funds from other sources</b>	<b>21,066</b>	<b>19,922</b>
<b>Total net resourcing for AHL</b>	<b>80,438</b>	<b>90,797</b>
	2023-24	2024-25
<b>Average staffing level (number)</b>	<b>360</b>	<b>380</b>

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.

(a) Appropriation Bill (No. 1) 2024–2025.

(b) Appropriation Bill (No. 2) 2024–2025.

(c) 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.

(d) 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**

		2023-24	2024-25	2025-26	2026-27	2027-28
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Payment measures</b>						
Savings from External Labour – extension (a)	1.1					
Departmental payment		-	(99)	(83)	(91)	(709)
<b>Total</b>		-	<b>(99)</b>	<b>(83)</b>	<b>(91)</b>	<b>(709)</b>
<b>Total payment measures</b>						
Departmental		-	(99)	(83)	(91)	(709)
<b>Total</b>		-	<b>(99)</b>	<b>(83)</b>	<b>(91)</b>	<b>(709)</b>

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.

(a) 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](http://ahl.gov.au/about-us/publications)

The most recent annual report can be found at:  
[ahl.gov.au/about-us/publications](http://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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>Program 1.1: Company Operated Hostels</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	43,092	44,416	37,229	37,678	37,891
Payment from related entities	3,854	7,842	4,791	4,947	5,107
Expenses not requiring appropriation in the budget year	2,655	3,955	5,161	6,324	5,973
Revenues from other independent sources	20,868	20,719	20,523	20,498	20,618
<b>Total expenses for Program 1.1</b>	<b>70,469</b>	<b>76,932</b>	<b>67,704</b>	<b>69,447</b>	<b>69,589</b>
	2023-24	2024-25			
<b>Average staffing level (number)</b>	<b>360</b>	<b>380</b>			

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.

<b>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.</b>		
<b>Program 1.1</b> – 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.		
<b>Key Activities (a)</b>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Maximising partnerships and engagement with Indigenous organisations and local service providers.</li> <li>• Implementing an annual hostel maintenance program to provide safe, comfortable accommodation for residents.</li> <li>• Implementing strategies to ensure the Company’s financial sustainability.</li> <li>• Contributing to the priorities of the National Agreement on Closing the Gap.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current Year 2023-24	<ol style="list-style-type: none"> <li>1. Occupancy level as a percentage of resident bed nights available per annum.</li> <li>2. Percentage of residents providing a rating of ‘satisfied’ (or higher) with the quality of AHL’s accommodation services.</li> <li>3. Partnerships and engagement with First Nations organisations and local service providers.</li> <li>4. Maintain industry benchmark repair and maintenance investment in hostel asset portfolio.</li> <li>5. Company operating result consistent with or better than Government approved budget.</li> <li>6. AHL’s contribution to applicable outcomes and targets in the National Agreement on Closing the Gap.</li> </ol>	<ol style="list-style-type: none"> <li>1. 72%.</li> <li>2. 80%.</li> <li>3. Maintained or increased compared to previous year.</li> <li>4. Repair and maintenance investment represents at least 2% of hostel property asset replacement value.</li> <li>5. 2023-24 original budgeted deficit.</li> <li>6. Maintained or increased compared to previous year.</li> </ol>

<b>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.</b>		
<b>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.</b>		
<b>Year</b>	<b>Performance measures (b)</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	<ol style="list-style-type: none"> <li>1. Occupancy level as a percentage of resident bed nights available per annum.</li> <li>2. Percentage of residents providing a rating of 'satisfied' (or higher) with the quality of AHL's accommodation services.</li> <li>3. Partnerships and engagement with First Nations organisations and local service providers.</li> <li>4. Maintain industry benchmark repair and maintenance investment in hostel asset portfolio.</li> <li>5. Company operating result consistent with or better than Government approved budget.</li> <li>6. AHL's contribution to applicable outcomes and targets in the National Agreement on Closing the Gap.</li> </ol>	<ol style="list-style-type: none"> <li>1. 75%.</li> <li>2. 80%.</li> <li>3. Maintained or increased compared to previous year.</li> <li>4. Repair and maintenance investment represents at least 2% of hostel property asset replacement value.</li> <li>5. 2024-25 original budgeted deficit.</li> <li>6. Maintained or increased compared to previous year.</li> </ol>
Forward Estimates 2025-28	<ol style="list-style-type: none"> <li>1. Occupancy level as a percentage of resident bed nights available per annum.</li> <li>2. Percentage of residents providing a rating of 'satisfied' (or higher) with the quality of AHL's accommodation services.</li> <li>3. Partnerships and engagement with First Nations organisations and local service providers.</li> <li>4. Maintain industry benchmark repair and maintenance investment in hostel asset portfolio.</li> <li>5. Company operating result consistent with or better than Government approved budget.</li> <li>6. AHL's contribution to applicable outcomes and targets in the National Agreement on Closing the Gap.</li> </ol>	<ol style="list-style-type: none"> <li>1. As per 2024-25.</li> <li>2. As per 2024-25.</li> <li>3. As per 2024-25.</li> <li>4. As per 2024-25.</li> <li>5. As per forward estimates.</li> <li>6. Maintained or increased compared to previous year.</li> </ol>



## **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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	36,406	40,913	37,888	39,256	40,212
Suppliers	25,628	24,067	21,515	22,133	21,871
Grants	-	3,584	-	-	-
Depreciation and amortisation	7,918	7,864	7,810	7,577	7,029
Finance costs	42	29	16	6	2
Write-down and impairment of assets	400	400	400	400	400
Other expenses	75	75	75	75	75
<b>Total expenses</b>	<b>70,469</b>	<b>76,932</b>	<b>67,704</b>	<b>69,447</b>	<b>69,589</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	17,937	18,136	18,336	18,535	18,735
Interest	2,926	1,516	1,125	859	734
Dividends	-	365	353	360	368
Other	3,859	7,847	4,796	4,952	5,112
<b>Total own-source revenue</b>	<b>24,722</b>	<b>27,864</b>	<b>24,610</b>	<b>24,706</b>	<b>24,949</b>
<b>Gains</b>					
Other	-	697	704	739	776
<b>Total gains</b>	<b>-</b>	<b>697</b>	<b>704</b>	<b>739</b>	<b>776</b>
<b>Total own-source income</b>	<b>24,722</b>	<b>28,561</b>	<b>25,314</b>	<b>25,445</b>	<b>25,725</b>
<b>Net (cost of)/contribution by services</b>	<b>(45,747)</b>	<b>(48,371)</b>	<b>(42,390)</b>	<b>(44,002)</b>	<b>(43,864)</b>
Revenue from Government	43,092	44,416	37,229	37,678	37,891
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(2,655)</b>	<b>(3,955)</b>	<b>(5,161)</b>	<b>(6,324)</b>	<b>(5,973)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total comprehensive income/(loss)</b>	<b>(2,655)</b>	<b>(3,955)</b>	<b>(5,161)</b>	<b>(6,324)</b>	<b>(5,973)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(2,655)</b>	<b>(3,955)</b>	<b>(5,161)</b>	<b>(6,324)</b>	<b>(5,973)</b>

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

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

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated actual	Budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income/(loss)</b>					
- as per statement of					
<b>Comprehensive Income</b>	<b>(2,655)</b>	<b>(3,955)</b>	<b>(5,161)</b>	<b>(6,324)</b>	<b>(5,973)</b>
plus: depreciation/amortisation					
expenses for ROU assets (a)	1,045	991	937	704	156
less: lease principal repayments (a)	1,059	1,039	1,019	785	158
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>(2,669)</b>	<b>(4,003)</b>	<b>(5,243)</b>	<b>(6,405)</b>	<b>(5,975)</b>

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 *Leases*.

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

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated actual	Budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	18,363	18,683	14,199	8,520	7,459
Trade and other receivables	806	806	806	806	806
Other investments	12,068	-	-	-	-
Other financial assets	10,072	19,969	20,673	21,412	17,988
<b>Total financial assets</b>	<b>41,309</b>	<b>39,458</b>	<b>35,678</b>	<b>30,738</b>	<b>26,253</b>
<b>Non-financial assets</b>					
Land and buildings	123,156	121,308	119,328	117,530	116,276
Property, plant and equipment	4,513	4,286	4,604	4,973	5,346
Intangibles	118	135	187	239	291
Other non-financial assets	392	392	392	392	392
<b>Total non-financial assets</b>	<b>128,179</b>	<b>126,121</b>	<b>124,511</b>	<b>123,134</b>	<b>122,305</b>
<b>Total assets</b>	<b>169,488</b>	<b>165,579</b>	<b>160,189</b>	<b>153,872</b>	<b>148,558</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,817	1,817	1,817	1,817	1,817
Other payables	3,791	1,688	1,689	1,688	1,689
<b>Total payables</b>	<b>5,608</b>	<b>3,505</b>	<b>3,506</b>	<b>3,505</b>	<b>3,506</b>
<b>Interest bearing liabilities</b>					
Leases	3,200	2,161	1,142	357	199
<b>Total interest bearing liabilities</b>	<b>3,200</b>	<b>2,161</b>	<b>1,142</b>	<b>357</b>	<b>199</b>
<b>Provisions</b>					
Employee provisions	5,446	6,277	7,066	7,859	8,675
<b>Total provisions</b>	<b>5,446</b>	<b>6,277</b>	<b>7,066</b>	<b>7,859</b>	<b>8,675</b>
<b>Total liabilities</b>	<b>14,254</b>	<b>11,943</b>	<b>11,714</b>	<b>11,721</b>	<b>12,380</b>
<b>Net assets</b>	<b>155,234</b>	<b>153,636</b>	<b>148,475</b>	<b>142,151</b>	<b>136,178</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	97,291	99,648	99,648	99,648	99,648
Reserves	61,915	61,915	61,915	61,915	61,915
Retained surplus (accumulated deficit)	(3,972)	(7,927)	(13,088)	(19,412)	(25,385)
<b>Total parent entity interest</b>	<b>155,234</b>	<b>153,636</b>	<b>148,475</b>	<b>142,151</b>	<b>136,178</b>
<b>Total equity</b>	<b>155,234</b>	<b>153,636</b>	<b>148,475</b>	<b>142,151</b>	<b>136,178</b>

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)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2024</b>				
Balance carried forward from previous period	(3,972)	61,915	97,291	155,234
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(3,955)	-	-	(3,955)
<b>Total comprehensive income</b>	<b>(3,955)</b>	<b>-</b>	<b>-</b>	<b>(3,955)</b>
of which:				
Attributable to the Australian Government	(3,955)	-	-	(3,955)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity injection	-	-	2,357	2,357
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>2,357</b>	<b>2,357</b>
<b>Estimated closing balance as at 30 June 2025</b>	<b>(7,927)</b>	<b>61,915</b>	<b>99,648</b>	<b>153,636</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(7,927)</b>	<b>61,915</b>	<b>99,648</b>	<b>153,636</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Receipts from Government	43,092	44,416	37,229	37,678	37,891
Sale of goods and rendering of services	17,837	18,036	18,236	18,435	18,635
Interest	2,992	1,516	1,125	859	734
Dividends	-	365	353	360	368
Net GST received	3,146	3,247	2,594	2,642	2,598
Other	4,915	5,744	4,796	4,952	5,112
<b>Total cash received</b>	<b>71,982</b>	<b>73,324</b>	<b>64,333</b>	<b>64,926</b>	<b>65,338</b>
<b>Cash used</b>					
Employees	35,590	40,082	37,098	38,464	39,395
Suppliers	25,553	24,067	21,515	22,133	21,871
Net GST paid	3,146	3,247	2,594	2,642	2,598
Interest payments on lease liability	42	29	16	6	2
Other	75	75	75	75	75
<b>Total cash used</b>	<b>64,406</b>	<b>67,500</b>	<b>61,298</b>	<b>63,320</b>	<b>63,941</b>
<b>Net cash from/(used by) operating activities</b>	<b>7,576</b>	<b>5,824</b>	<b>3,035</b>	<b>1,606</b>	<b>1,397</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	7,297	9,690	6,500	6,500	6,500
Purchase of financial instruments	(7,541)	(2,868)	-	-	(4,200)
<b>Total cash used</b>	<b>(244)</b>	<b>6,822</b>	<b>6,500</b>	<b>6,500</b>	<b>2,300</b>
<b>Net cash from/(used by) investing activities</b>	<b>244</b>	<b>(6,822)</b>	<b>(6,500)</b>	<b>(6,500)</b>	<b>(2,300)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	3,048	2,357	-	-	-
<b>Total cash received</b>	<b>3,048</b>	<b>2,357</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Principal payments on lease liability	1,059	1,039	1,019	785	158
<b>Total cash used</b>	<b>1,059</b>	<b>1,039</b>	<b>1,019</b>	<b>785</b>	<b>158</b>
<b>Net cash from/(used by) financing activities</b>	<b>1,989</b>	<b>1,318</b>	<b>(1,019)</b>	<b>(785)</b>	<b>(158)</b>
<b>Net increase/(decrease) in cash held</b>	<b>9,809</b>	<b>320</b>	<b>(4,484)</b>	<b>(5,679)</b>	<b>(1,061)</b>
Cash and cash equivalents at the beginning of the reporting period	8,554	18,363	18,683	14,199	8,520
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>18,363</b>	<b>18,683</b>	<b>14,199</b>	<b>8,520</b>	<b>7,459</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated actual	Budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Equity injections - Bill 2	3,048	2,357	-	-	-
<b>Total new capital appropriations</b>	<b>3,048</b>	<b>2,357</b>	-	-	-
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	3,048	2,357	-	-	-
<b>Total items</b>	<b>3,048</b>	<b>2,357</b>	-	-	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
<b>ASSETS</b>					
Funded by capital appropriations (a)	3,048	2,357	-	-	-
Funded internally from departmental resources (b)	4,249	7,333	6,500	6,500	6,500
<b>TOTAL</b>	<b>7,297</b>	<b>9,690</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	7,297	9,690	6,500	6,500	6,500
<b>Total cash used to acquire assets</b>	<b>7,297</b>	<b>9,690</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>

Prepared on Australian Accounting Standards basis.

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

(b) 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)**

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>						
Gross book value	40,975	86,708	6,643	2,318	259	136,903
Gross book value - ROU assets	-	7,184	1,128	-	-	8,312
Accumulated depreciation/ amortisation and impairment	-	(7,399)	(4,487)	(69)	(141)	(12,096)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(4,312)	(1,020)	-	-	(5,332)
<b>Opening net book balance</b>	<b>40,975</b>	<b>82,181</b>	<b>2,264</b>	<b>2,249</b>	<b>118</b>	<b>127,787</b>
<b>Capital asset additions</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation equity (a)	-	2,357	-	-	-	2,357
By purchase - appropriation ordinary annual services (b)	-	6,492	768	16	57	7,333
<b>Total additions</b>	<b>-</b>	<b>8,849</b>	<b>768</b>	<b>16</b>	<b>57</b>	<b>9,690</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	(5,941)	(869)	(23)	(40)	(6,873)
Depreciation/amortisation on ROU assets	-	(872)	(119)	-	-	(991)
From disposal of entities or operations (including restructuring)	-	(3,584)	-	-	-	(3,584)
Other	-	(300)	-	-	-	(300)
<b>Total other movements</b>	<b>-</b>	<b>(10,697)</b>	<b>(988)</b>	<b>(23)</b>	<b>(40)</b>	<b>(11,748)</b>
<b>As at 30 June 2025</b>						
Gross book value	40,975	91,673	7,411	2,334	316	142,709
Gross book value - ROU assets	-	7,184	1,128	-	-	8,312
Accumulated depreciation/ amortisation and impairment	-	(13,340)	(5,356)	(92)	(181)	(18,969)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(5,184)	(1,139)	-	-	(6,323)
<b>Closing net book balance</b>	<b>40,975</b>	<b>80,333</b>	<b>2,044</b>	<b>2,242</b>	<b>135</b>	<b>125,729</b>

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024–2025, including Collection Development Acquisition Budgets (CDABs).
- (b) '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**

	2023-24 <i>Estimated actual</i> \$'000	2024-25 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>24,631</b>	<b>24,363</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services (a)		
Outcome 1	22,575	29,343
Annual appropriations - other services (b)		
Equity injection	294	3,043
Total annual appropriations	22,869	32,386
<b>Total funds from Government</b>	<b>22,869</b>	<b>32,386</b>
<b>Funds from other sources</b>		
Interest	2,000	2,000
Sale of goods and services	9,658	6,433
Other	3,238	3,260
<b>Total funds from other sources</b>	<b>14,896</b>	<b>11,693</b>
<b>Total net resourcing for AIATSIS</b>	<b>62,396</b>	<b>68,442</b>
	2023-24	2024-25
<b>Average staffing level (number)</b>	<b>182</b>	<b>194</b>

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

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

(b) 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**

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Payment measures</b>						
Further Investment to Closing the Gap (a)	1.1					
Departmental payment		-	9,833	2,558	2,614	2,666
<b>Total</b>		-	<b>9,833</b>	<b>2,558</b>	<b>2,614</b>	<b>2,666</b>
<b>Total payment measures</b>						
Departmental		-	9,833	2,558	2,614	2,666
<b>Total</b>		-	<b>9,833</b>	<b>2,558</b>	<b>2,614</b>	<b>2,666</b>

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.

(a) 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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>Program 1.1: Australian Institute of Aboriginal and Torres Strait Islander Studies</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	22,575	29,343	23,465	23,734	23,978
Revenues from other independent sources	16,171	11,693	9,627	8,281	6,224
<b>Total expenses for Program 1.1</b>	<b>38,746</b>	<b>41,036</b>	<b>33,092</b>	<b>32,015</b>	<b>30,202</b>
<b>Total expenses for Outcome 1</b>	<b>38,746</b>	<b>41,036</b>	<b>33,092</b>	<b>32,015</b>	<b>30,202</b>
	2023-24	2024-25			
<b>Average staffing level (number)</b>	<b>182</b>	<b>194</b>			

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.

<b>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.</b>		
<b>Key Activities</b>	Build and preserve a national collection.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current Year 2023-24	<p>Increase AIATSIS Collection across all collection types</p> <p>Increase in the total amount of content digitised</p> <p>Maintenance and preservation of the physical and digital collection as per the AIATSIS Collection Care Policy and relevant standards</p>	<p>Two percent from 2022-23</p> <p>Five percent increase in content digitised from 2022-23. One percent increase in digitised content that includes descriptive data from 2022-23</p> <p>Physical and digital collection maintained and preserved in accordance with the Australian Institute of Conservation of Cultural Material Standard</p>
<b>Year</b>	<b>Performance measures (a)</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	<p>Increase AIATSIS Collection across all collection types</p> <p>Increase in the total amount of content digitised</p> <p>Maintenance and preservation of the physical and digital collection as per the AIATSIS Collection Care Policy and relevant standards</p>	<p>Two percent from 2023-24</p> <p>Five percent increase in content digitised from 2023-24. One percent increase in digitised content that includes descriptive data from 2023-24</p> <p>Physical and digital collection maintained and preserved in accordance with the Australian Institute of Conservation of Cultural Material Standard</p>
Forward Estimates 2025-28	As per 2024-25	As per 2024-25

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

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

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

<b>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.</b>		
<b>Key Activities</b>	Lead and promote collaborations and partnerships in support of the Institutes functions.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current Year 2023-24	Number of formal agreements with stakeholders	Ten formal agreements
<b>Year</b>	<b>Performance measures (a)</b>	<b>Planned Performance Results</b>
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
<b>Key Activities</b>	Leaders in the provision of advice to the Commonwealth on the situation and Status of Aboriginal and Torres Strait Islander Culture and Heritage.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current Year 2023-24	Regular reporting on status of Indigenous Culture and Heritage Report	Yes
	Provision of high-quality advice to the Commonwealth	Yes
<b>Year</b>	<b>Performance measures (a)</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	Regular reporting on status of Indigenous Culture and Heritage Report	Yes
	Provision of high-quality advice to the Commonwealth	Yes
Forward Estimates 2025-28	As per 2024-25	As per 2024-25

(a) 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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	19,481	22,170	22,356	23,001	23,664
Suppliers	16,696	16,288	8,144	6,523	4,061
Depreciation and amortisation	2,373	2,398	2,429	2,342	2,342
Finance costs	196	180	163	149	135
<b>Total expenses</b>	<b>38,746</b>	<b>41,036</b>	<b>33,092</b>	<b>32,015</b>	<b>30,202</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	9,658	6,433	6,583	6,037	4,080
Interest	2,000	2,000	1,350	800	700
Other	4,513	3,260	1,694	1,444	1,444
<b>Total own-source revenue</b>	<b>16,171</b>	<b>11,693</b>	<b>9,627</b>	<b>8,281</b>	<b>6,224</b>
<b>Total own-source income</b>	<b>16,171</b>	<b>11,693</b>	<b>9,627</b>	<b>8,281</b>	<b>6,224</b>
<b>Net (cost of)/contribution by services</b>	<b>(22,575)</b>	<b>(29,343)</b>	<b>(23,465)</b>	<b>(23,734)</b>	<b>(23,978)</b>
Revenue from Government	22,575	29,343	23,465	23,734	23,978
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
plus: depreciation/amortisation expenses for ROU assets (a)	576	576	533	446	446
less: lease principal repayments (a)	464	483	454	377	402
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>112</b>	<b>93</b>	<b>79</b>	<b>69</b>	<b>44</b>

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	7,896	7,567	6,972	6,658	4,357
Trade and other receivables	1,325	1,325	1,325	1,325	1,325
Other investments	16,467	15,436	14,381	13,078	13,078
<b>Total financial assets</b>	<b>25,688</b>	<b>24,328</b>	<b>22,678</b>	<b>21,061</b>	<b>18,760</b>
<b>Non-financial assets</b>					
Land and buildings	25,570	27,517	26,539	25,648	24,757
Property, plant and equipment	4,725	5,224	5,723	6,222	6,721
Heritage and cultural assets	13,373	13,447	13,521	13,595	13,669
Intangibles	612	637	587	537	487
Inventories	233	233	233	233	233
Other non-financial assets	482	482	482	482	482
<b>Total non-financial assets</b>	<b>44,995</b>	<b>47,540</b>	<b>47,085</b>	<b>46,717</b>	<b>46,349</b>
<b>Total assets</b>	<b>70,683</b>	<b>71,868</b>	<b>69,763</b>	<b>67,778</b>	<b>65,109</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	3,344	1,960	1,554	1,554	1,554
Other payables	7,356	7,365	6,046	4,364	2,023
<b>Total payables</b>	<b>10,700</b>	<b>9,325</b>	<b>7,600</b>	<b>5,918</b>	<b>3,577</b>
<b>Interest bearing liabilities</b>					
Leases	5,265	4,782	4,328	3,951	3,549
<b>Total interest bearing liabilities</b>	<b>5,265</b>	<b>4,782</b>	<b>4,328</b>	<b>3,951</b>	<b>3,549</b>
<b>Provisions</b>					
Employee provisions	3,403	3,403	3,403	3,403	3,403
Other provisions	11	11	11	11	11
<b>Total provisions</b>	<b>3,414</b>	<b>3,414</b>	<b>3,414</b>	<b>3,414</b>	<b>3,414</b>
<b>Total liabilities</b>	<b>19,379</b>	<b>17,521</b>	<b>15,342</b>	<b>13,283</b>	<b>10,540</b>
<b>Net assets</b>	<b>51,304</b>	<b>54,347</b>	<b>54,421</b>	<b>54,495</b>	<b>54,569</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	4,499	7,542	7,616	7,690	7,764
Reserves	20,167	20,167	20,167	20,167	20,167
Retained surplus (accumulated deficit)	26,638	26,638	26,638	26,638	26,638
<b>Total parent entity interest</b>	<b>51,304</b>	<b>54,347</b>	<b>54,421</b>	<b>54,495</b>	<b>54,569</b>
<b>Total equity</b>	<b>51,304</b>	<b>54,347</b>	<b>54,421</b>	<b>54,495</b>	<b>54,569</b>

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)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2024</b>				
Balance carried forward from previous period	26,638	20,167	4,499	51,304
<b>Adjusted opening balance</b>	<b>26,638</b>	<b>20,167</b>	<b>4,499</b>	<b>51,304</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity injection - Appropriation	-	-	3,043	3,043
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>3,043</b>	<b>3,043</b>
<b>Estimated closing balance as at 30 June 2025</b>	<b>26,638</b>	<b>20,167</b>	<b>7,542</b>	<b>54,347</b>
<b>Closing balance attributable to the Australian Government</b>	<b>26,638</b>	<b>20,167</b>	<b>7,542</b>	<b>54,347</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Receipts from Government	23,850	29,343	23,465	23,734	23,978
Sale of goods and rendering of services	9,658	6,433	6,583	6,037	4,080
Interest	2,000	2,000	1,350	800	700
Other	3,238	3,260	1,694	1,444	1,444
<b>Total cash received</b>	<b>38,746</b>	<b>41,036</b>	<b>33,092</b>	<b>32,015</b>	<b>30,202</b>
<b>Cash used</b>					
Employees	19,481	22,170	22,356	23,001	23,664
Suppliers	16,923	17,663	9,869	8,205	6,402
Interest payments on lease liability	196	180	163	149	135
<b>Total cash used</b>	<b>36,600</b>	<b>40,013</b>	<b>32,388</b>	<b>31,355</b>	<b>30,201</b>
<b>Net cash from/(used by) operating activities</b>	<b>2,146</b>	<b>1,023</b>	<b>704</b>	<b>660</b>	<b>1</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments	-	1,031	1,055	1,303	-
<b>Total cash received</b>	<b>-</b>	<b>1,031</b>	<b>1,055</b>	<b>1,303</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	2,244	4,943	1,974	1,974	1,974
Investments	148	-	-	-	-
<b>Total cash used</b>	<b>2,392</b>	<b>4,943</b>	<b>1,974</b>	<b>1,974</b>	<b>1,974</b>
<b>Net cash from/(used by) investing activities</b>	<b>(2,392)</b>	<b>(3,912)</b>	<b>(919)</b>	<b>(671)</b>	<b>(1,974)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	294	3,043	74	74	74
<b>Total cash received</b>	<b>294</b>	<b>3,043</b>	<b>74</b>	<b>74</b>	<b>74</b>
<b>Cash used</b>					
Principal payments on lease liability	464	483	454	377	402
<b>Total cash used</b>	<b>464</b>	<b>483</b>	<b>454</b>	<b>377</b>	<b>402</b>
<b>Net cash from/(used by) financing activities</b>	<b>(170)</b>	<b>2,560</b>	<b>(380)</b>	<b>(303)</b>	<b>(328)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(416)</b>	<b>(329)</b>	<b>(595)</b>	<b>(314)</b>	<b>(2,301)</b>
Cash and cash equivalents at the beginning of the reporting period	8,312	7,896	7,567	6,972	6,658
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>7,896</b>	<b>7,567</b>	<b>6,972</b>	<b>6,658</b>	<b>4,357</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Equity injections - Bill 2	294	3,043	74	74	74
<b>Total new capital appropriations</b>	<b>294</b>	<b>3,043</b>	<b>74</b>	<b>74</b>	<b>74</b>
<b>Provided for:</b>					
<i>Purchase of non-financial assets</i>	294	3,043	74	74	74
<b>Total items</b>	<b>294</b>	<b>3,043</b>	<b>74</b>	<b>74</b>	<b>74</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	294	3,043	74	74	74
Funded internally from departmental resources (b)	2,170	1,900	1,900	1,900	1,900
<b>TOTAL</b>	<b>2,464</b>	<b>4,943</b>	<b>1,974</b>	<b>1,974</b>	<b>1,974</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	2,464	4,943	1,974	1,974	1,974
<b>Total cash used to acquire assets</b>	<b>2,464</b>	<b>4,943</b>	<b>1,974</b>	<b>1,974</b>	<b>1,974</b>

Prepared on Australian Accounting Standards basis.

- (a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.  
 (b) Includes purchases from current and previous years' departmental capital budgets (DCBs).  
 (c) 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)**

	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer softw are and intangibles \$'000	Total \$'000
<b>As at 1 July 2024</b>					
Gross book value	21,822	7,083	13,373	862	43,140
Gross book value - ROU assets	6,136	-	-	-	6,136
Accumulated depreciation/ amortisation and impairment	(1,341)	(2,358)	-	(250)	(3,949)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,047)	-	-	-	(1,047)
<b>Opening net book balance</b>	<b>25,570</b>	<b>4,725</b>	<b>13,373</b>	<b>612</b>	<b>44,280</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation equity (a)	2,969	-	74	-	3,043
By purchase - other	200	1,500	-	200	1,900
<b>Total additions</b>	<b>3,169</b>	<b>1,500</b>	<b>74</b>	<b>200</b>	<b>4,943</b>
<b>Other movements</b>					
Depreciation/amortisation expense	(646)	(1,001)	-	(175)	(1,822)
Depreciation/amortisation on ROU assets	(576)	-	-	-	(576)
<b>Total other movements</b>	<b>(1,222)</b>	<b>(1,001)</b>	<b>-</b>	<b>(175)</b>	<b>(2,398)</b>
<b>As at 30 June 2025</b>					
Gross book value	24,991	8,583	13,447	1,062	48,083
Gross book value - ROU assets	6,136	-	-	-	6,136
Accumulated depreciation/ amortisation and impairment	(1,987)	(3,359)	-	(425)	(5,771)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,623)	-	-	-	(1,623)
<b>Closing net book balance</b>	<b>27,517</b>	<b>5,224</b>	<b>13,447</b>	<b>637</b>	<b>46,825</b>
<b>Estimated operating expenditure in income statement for heritage and cultural assets</b>					
Operations and Maintenance			4,349		
Preservation and Conservation			5,240		
<b>Total operating expenditure on heritage and cultural assets</b>			<b>9,589</b>		

Prepared on Australian Accounting Standards basis.

(a) '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**

## **Entity resources and planned performance**



# 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](http://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**

	2023-24 <i>Estimated actual</i> \$'000	2024-25 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	28,134	23,608
Departmental appropriation (b)	91,456	95,352
s74 External Revenue (c)	4,100	5,100
Departmental capital budget (d)	994	1,023
Total departmental annual appropriations	<b>124,684</b>	<b>125,083</b>
Total departmental special appropriations (e)	778	800
<b>Total departmental resourcing</b>	<b>125,462</b>	<b>125,883</b>
	<b>2023-24</b>	<b>2024-25</b>
<b>Average staffing level (number)</b>	<b>415</b>	<b>410</b>

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.

- (a) Appropriation Bill (No. 1) 2024–2025.
- (b) Excludes departmental capital budget (DCB).
- (c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (d) 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'.
- (e) 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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>Program 1.1: Financial Statement Audit Services</b>					
Departmental expenses					
Departmental appropriation	49,447	47,975	48,771	49,345	49,877
s74 External Revenue (a)	2,050	2,468	2,427	2,427	2,427
Special appropriations					
<i>Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7</i>	389	384	377	377	377
Expenses not requiring appropriation in the Budget year (b)	771	697	610	545	584
<b>Departmental total</b>	<b>52,657</b>	<b>51,524</b>	<b>52,185</b>	<b>52,694</b>	<b>53,265</b>
<b>Total expenses for program 1.1</b>	<b>52,657</b>	<b>51,524</b>	<b>52,185</b>	<b>52,694</b>	<b>53,265</b>
<b>Program 1.2: Performance Audit Services</b>					
Departmental expenses					
Departmental appropriation	38,342	37,977	38,538	38,992	39,413
s74 External Revenue (a)	1,640	1,999	1,958	1,958	1,958
Special appropriations					
<i>Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7</i>	311	312	305	305	305
Expenses not requiring appropriation in the Budget year (b)	616	567	492	440	472
<b>Departmental total</b>	<b>40,909</b>	<b>40,855</b>	<b>41,293</b>	<b>41,695</b>	<b>42,148</b>
<b>Total expenses for program 1.2</b>	<b>40,909</b>	<b>40,855</b>	<b>41,293</b>	<b>41,695</b>	<b>42,148</b>

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>Program 1.3: Performance Statement Audit Services</b>					
Departmental expenses					
Departmental appropriation	8,193	9,400	11,304	11,180	11,302
s74 External Revenue (a)	410	633	715	715	715
Special appropriations					
<i>Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7</i>	78	104	118	118	118
Expenses not requiring appropriation in the Budget year (b)	154	192	194	173	186
<b>Departmental total</b>	<b>8,835</b>	<b>10,329</b>	<b>12,331</b>	<b>12,186</b>	<b>12,321</b>
<b>Total expenses for program 1.3</b>	<b>8,835</b>	<b>10,329</b>	<b>12,331</b>	<b>12,186</b>	<b>12,321</b>
<b>Outcome 1 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation	95,982	95,352	98,613	99,517	100,592
s74 External Revenue (a)	4,100	5,100	5,100	5,100	5,100
Special appropriations					
Special accounts	778	800	800	800	800
Expenses not requiring appropriation in the Budget year (b)	1,541	1,456	1,296	1,158	1,242
<b>Departmental total</b>	<b>102,401</b>	<b>102,708</b>	<b>105,809</b>	<b>106,575</b>	<b>107,734</b>
<b>Total expenses for Outcome 1</b>	<b>102,401</b>	<b>102,708</b>	<b>105,809</b>	<b>106,575</b>	<b>107,734</b>
	2023-24	2024-25			
<b>Average staffing level (number)</b>	<b>415</b>	<b>410</b>			

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

(b) 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

<p><b>Outcome 1 – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive, and the public.</b></p>		
<p><b>Program 1.1 - Financial Statements Audit Services</b></p> <p>This program contributes to the outcome through:</p> <ul style="list-style-type: none"> <li>• 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,</li> <li>• 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</li> <li>• contributing to improvements in the financial administration of Commonwealth entities.</li> </ul>		
<p><b>Key Activities (a)</b></p>	<p>Providing independent assurance to the Parliament by:</p> <ul style="list-style-type: none"> <li>• issuing financial statements audit opinions to the Australian Government and its controlled entities,</li> <li>• issuing other assurance audit reports, and</li> <li>• preparing and producing financial statements-related reports for the Parliament.</li> </ul>	
<p><b>Year</b></p>	<p><b>Performance measures</b></p>	<p><b>Expected Performance Results</b></p>
<p>Current Year 2023-24</p>	<ul style="list-style-type: none"> <li>• Number of mandated financial statements audit reports issued</li> <li>• Percentage of mandated financial statements audit reports issued in time to meet entity annual reporting timeframes</li> <li>• Average cost of a financial statements audit does not increase from the prior year</li> <li>• Percentage of moderate or significant findings from mandated financial statements audit reports agreed to by audited entities</li> <li>• Percentage of moderate or significant findings that are addressed by mandated audited entities within 24 months of reporting</li> </ul>	<ul style="list-style-type: none"> <li>• 244 mandated financial statements audit reports issued</li> <li>• 85% of mandated financial statements audit reports issued in time to meet entity annual reporting timeframes</li> <li>• Average cost of a financial statements audit does not increase from the prior year</li> <li>• 90% of moderate or significant findings from mandated financial statements audit reports are agreed to by audited entities</li> <li>• 90% of moderate or significant findings are addressed by mandated audited entities within 24 months of reporting</li> </ul>

<p><b>Outcome 1 – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive, and the public.</b></p>		
<p><b>Program 1.1 - Financial Statements Audit Services</b></p> <p>This program contributes to the outcome through:</p> <ul style="list-style-type: none"> <li>• 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,</li> <li>• 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</li> <li>• contributing to improvements in the financial administration of Commonwealth entities.</li> </ul>		
<p><b>Key Activities (a)</b></p>	<p>Providing independent assurance to the Parliament by:</p> <ul style="list-style-type: none"> <li>• issuing financial statements audit opinions to the Australian Government and its controlled entities,</li> <li>• issuing other assurance audit reports, and</li> <li>• preparing and producing financial statements-related reports for the Parliament.</li> </ul>	
<p><b>Year</b></p>	<p><b>Performance measures</b></p>	<p><b>Planned Performance Results</b></p>
<p>Budget Year 2024-25</p>	<ul style="list-style-type: none"> <li>• Number of mandated financial statements audit reports issued</li> <li>• Percentage of mandated financial statements audit reports issued in time to meet entity annual reporting timeframes</li> <li>• Average cost of a financial statements audit does not increase from the prior year</li> <li>• Percentage of moderate or significant findings from mandated financial statements audit reports agreed to by audited entities</li> <li>• Percentage of moderate or significant findings that are addressed by mandated audited entities within 24 months of reporting</li> </ul>	<ul style="list-style-type: none"> <li>• 245 mandated financial statements audit reports issued</li> <li>• 85% of mandated financial statements audit reports issued in time to meet entity annual reporting timeframes</li> <li>• Average cost of a financial statements audit does not increase from the prior year</li> <li>• 90% of moderate or significant findings from mandated financial statements audit reports are agreed to by audited entities</li> <li>• 90% of moderate or significant findings are addressed by mandated audited entities within 24 months of reporting</li> </ul>
<p>Forward Estimates 2025-28</p>	<p>As per 2024-25</p>	<p>As per 2024-25</p>



<b>Outcome 1 – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public.</b>		
<b>Program 1.2 – Performance Audit Services</b> This program contributes to the outcome through: <ul style="list-style-type: none"> <li>audits of the performance of Australian Government programs and entities, including identifying opportunities for improvements and lessons for the sector.</li> </ul>		
<b>Key Activities (a)</b>	Improving public sector performance by: <ul style="list-style-type: none"> <li>providing performance and other audit reports for the information of the Parliament, the Executive and the public.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current Year 2023-24	<ul style="list-style-type: none"> <li>Number of performance audits reports presented to Parliament</li> <li>Average cost of a performance audit does not increase from the prior year</li> <li>Percentage of recommendations included in performance audit reports agreed to by audited entities</li> <li>Percentage of ANAO recommendations implemented within 24 months of a performance audit report being presented</li> </ul>	<ul style="list-style-type: none"> <li>45 performance audit reports presented to Parliament</li> <li>Average cost of a performance audit does not increase from the prior year</li> <li>90% of recommendations included in performance audit reports agreed to by audited entities</li> <li>70% of ANAO recommendations implemented within 24 months of a performance audit report being presented</li> </ul>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	<ul style="list-style-type: none"> <li>Number of performance audits reports presented to Parliament</li> <li>Average cost of a performance audit does not increase from the prior year</li> <li>Percentage of recommendations included in performance audit reports agreed to by audited entities</li> <li>Percentage of ANAO recommendations implemented within 24 months of a performance audit report being presented</li> </ul>	<ul style="list-style-type: none"> <li>48 performance audit reports presented to Parliament</li> <li>Average cost of a performance audit does not increase from the prior year</li> <li>90% of recommendations included in performance audit reports agreed to by audited entities</li> <li>70% of ANAO recommendations implemented within 24 months of a performance audit report being presented</li> </ul>
Forward Estimates 2025-28	As per 2024-25	As per 2024-25

<p><b>Outcome 1 – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public.</b></p>		
<p><b>Program 1.3 – Performance Statements Audit Services</b>                  This program contributes to the outcome through:</p> <ul style="list-style-type: none"> <li>audits of the annual performance statements of selected Commonwealth entities.</li> </ul>		
<p><b>Key Activities (a)</b></p>	<p>Improving public sector performance by:</p> <ul style="list-style-type: none"> <li>providing performance statements audit reports for the information of the Parliament, the Executive and the public, and</li> <li>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.</li> </ul>	
<p><b>Year</b></p>	<p><b>Performance measures</b></p>	<p><b>Expected Performance Results</b></p>
<p>Current Year 2023-24</p>	<ul style="list-style-type: none"> <li>Number of performance statements audit reports issued</li> <li>Percentage of performance statements audit reports issued in time to meet entity annual reporting timeframes</li> <li>Average cost of a performance statements audit does not increase from the prior year</li> <li>Percentage of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities</li> <li>Percentage of agreed or moderate significant findings that are addressed by audited entities within 24 months of reporting</li> </ul>	<ul style="list-style-type: none"> <li>10 performance statements audit reports issued</li> <li>100% of performance statements audit reports issued in time to meet entity annual reporting timeframes</li> <li>Average cost of a performance statements audit does not increase from the prior year</li> <li>90% of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities</li> <li>70% of agreed moderate or significant findings are addressed by audited entities within 24 months of reporting</li> </ul>

<p><b>Outcome 1 – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public.</b></p>		
<p><b>Program 1.3 – Performance Statements Audit Services</b>                  This program contributes to the outcome through:</p> <ul style="list-style-type: none"> <li>audits of the annual performance statements of selected Commonwealth entities.</li> </ul>		
<p><b>Key Activities (a)</b></p>	<p>Improving public sector performance by:</p> <ul style="list-style-type: none"> <li>providing performance statements audit reports for the information of the Parliament, the Executive and the public, and</li> <li>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.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	<ul style="list-style-type: none"> <li>Number of performance statements audit reports issued</li> <li>Percentage of performance statements audit reports issued in time to meet entity annual reporting timeframes</li> <li>Average cost of a performance statements audit does not increase from the prior year</li> <li>Percentage of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities</li> <li>Percentage of agreed or moderate significant findings that are addressed by audited entities within 24 months of reporting</li> </ul>	<ul style="list-style-type: none"> <li>14 performance statements audit reports issued.</li> <li>100% of performance statements audit reports issued in time to meet entity annual reporting timeframes</li> <li>Average cost of a performance statements audit does not increase from the prior year</li> <li>90% of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities</li> <li>70% of agreed moderate or significant findings are addressed by audited entities within 24 months of reporting</li> </ul>
Forward Estimates 2025-28	As per 2024-25	<ul style="list-style-type: none"> <li>21 performance statements audit reports issued in 2025-26 and 26 performance statements audit reports issued from 2026-27 onwards.</li> <li>100% of performance statements audit reports issued in time to meet entity annual reporting timeframes</li> <li>Average cost of a performance statements audit does not increase from the prior year</li> <li>90% of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities</li> <li>70% of agreed moderate or significant findings are addressed by audited entities within 24 months of reporting</li> </ul>

<b>Outcome 1 – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive, and the public.</b>		
<p><b>Shared performance criteria for Programs 1.1, 1.2 and 1.3</b>                  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:</p> <ul style="list-style-type: none"> <li>• facilitating dissemination of the ANAO's findings to members of Parliament, the Executive, and the public,</li> <li>• providing organisation-wide support services for the ANAO, based on specialised knowledge, professional practice and technology; and</li> <li>• ensuring ANAO audits are of high quality and compliant with auditing standards.</li> </ul>		
<b>Key Activities (a)</b>	Providing independent assurance to the Parliament and improving public sector performance by: <ul style="list-style-type: none"> <li>• providing information to members of parliament and parliamentary committees</li> <li>• assuring the quality of ANAO audits through an audit quality assurance program; and</li> <li>• publishing insights and key learnings from audits.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current Year 2023-24	<ul style="list-style-type: none"> <li>• The ANAO supports the Parliament to carry out its functions on the operations of the Australian Government sector</li> <li>• The ANAO supports the Australian Government sector to improve public sector performance</li> <li>• The ANAO's independent Quality Assurance Program indicates that audit opinions and conclusions are appropriate</li> </ul>	<ul style="list-style-type: none"> <li>• Achieved</li> <li>• Achieved</li> <li>• Achieved</li> </ul>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	<ul style="list-style-type: none"> <li>• The ANAO supports the Parliament to carry out its functions on the operations of the Australian Government sector</li> <li>• The ANAO supports the Australian Government sector to improve public sector performance</li> <li>• The ANAO's independent Quality Assurance Program indicates that audit opinions and conclusions are appropriate</li> </ul>	<ul style="list-style-type: none"> <li>• Achieved</li> <li>• Achieved</li> <li>• Achieved</li> </ul>
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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	62,228	65,771	68,791	69,354	71,427
Suppliers	35,802	32,585	32,699	32,940	32,072
Depreciation and amortisation (a)	3,905	3,898	3,894	3,899	3,899
Finance costs	466	454	425	382	336
<b>Total expenses</b>	<b>102,401</b>	<b>102,708</b>	<b>105,809</b>	<b>106,575</b>	<b>107,734</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	4,100	5,100	5,100	5,100	5,100
<b>Total own-source revenue</b>	<b>4,100</b>	<b>5,100</b>	<b>5,100</b>	<b>5,100</b>	<b>5,100</b>
<b>Total own-source income</b>	<b>4,100</b>	<b>5,100</b>	<b>5,100</b>	<b>5,100</b>	<b>5,100</b>
<b>Net (cost of)/contribution by services</b>	<b>(98,301)</b>	<b>(97,608)</b>	<b>(100,709)</b>	<b>(101,475)</b>	<b>(102,634)</b>
Revenue from Government	92,234	96,152	99,413	100,317	101,392
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(6,067)</b>	<b>(1,456)</b>	<b>(1,296)</b>	<b>(1,158)</b>	<b>(1,242)</b>
<b>Total comprehensive income/(loss)</b>	<b>(6,067)</b>	<b>(1,456)</b>	<b>(1,296)</b>	<b>(1,158)</b>	<b>(1,242)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(6,067)</b>	<b>(1,456)</b>	<b>(1,296)</b>	<b>(1,158)</b>	<b>(1,242)</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(6,067)</b>	<b>(1,456)</b>	<b>(1,296)</b>	<b>(1,158)</b>	<b>(1,242)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	1,481	1,476	1,473	1,478	1,478
plus: depreciation/amortisation expenses for ROU assets (b)	2,424	2,422	2,421	2,421	2,421
less: lease principal repayments (b)	2,364	2,442	2,598	2,741	2,657
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>(4,526)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

- (a) 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.
- (b) Applies to leases under AASB 16 *Leases*.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	669	669	669	669	669
Trade and other receivables	26,129	26,129	26,129	26,129	26,129
<b>Total financial assets</b>	<b>26,798</b>	<b>26,798</b>	<b>26,798</b>	<b>26,798</b>	<b>26,798</b>
<b>Non-financial assets</b>					
Land and buildings	30,937	27,834	24,736	21,594	18,487
Property, plant and equipment	3,078	3,203	3,424	3,659	4,006
Intangibles	174	284	311	334	257
Other non-financial assets	925	925	925	925	925
<b>Total non-financial assets</b>	<b>35,114</b>	<b>32,246</b>	<b>29,396</b>	<b>26,512</b>	<b>23,675</b>
<b>Total assets</b>	<b>61,912</b>	<b>59,044</b>	<b>56,194</b>	<b>53,310</b>	<b>50,473</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	4,180	4,180	4,180	4,180	4,180
Other payables	1,889	1,889	1,889	1,889	1,889
<b>Total payables</b>	<b>6,069</b>	<b>6,069</b>	<b>6,069</b>	<b>6,069</b>	<b>6,069</b>
<b>Interest bearing liabilities</b>					
Leases	31,122	28,685	26,093	23,317	20,660
<b>Total interest bearing liabilities</b>	<b>31,122</b>	<b>28,685</b>	<b>26,093</b>	<b>23,317</b>	<b>20,660</b>
<b>Provisions</b>					
Employee provisions	15,389	15,389	15,389	15,389	15,389
<b>Total provisions</b>	<b>15,389</b>	<b>15,389</b>	<b>15,389</b>	<b>15,389</b>	<b>15,389</b>
<b>Total liabilities</b>	<b>52,580</b>	<b>50,143</b>	<b>47,551</b>	<b>44,775</b>	<b>42,118</b>
<b>Net assets</b>	<b>9,332</b>	<b>8,901</b>	<b>8,643</b>	<b>8,535</b>	<b>8,355</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	19,349	20,374	21,412	22,462	23,524
Reserves	1,108	1,108	1,108	1,108	1,108
Retained surplus (accumulated deficit)	(11,125)	(12,581)	(13,877)	(15,035)	(16,277)
<b>Total parent entity interest</b>	<b>9,332</b>	<b>8,901</b>	<b>8,643</b>	<b>8,535</b>	<b>8,355</b>
<b>Total equity</b>	<b>9,332</b>	<b>8,901</b>	<b>8,643</b>	<b>8,535</b>	<b>8,355</b>

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)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2024</b>				
Balance carried forward from previous period	(11,125)	1,108	19,349	9,332
<b>Adjusted opening balance</b>	<b>(11,125)</b>	<b>1,108</b>	<b>19,349</b>	<b>9,332</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(1,456)	-	-	(1,456)
<b>Total comprehensive income</b>	<b>(1,456)</b>	<b>-</b>	<b>-</b>	<b>(1,456)</b>
of which:				
Attributable to the Australian Government	(1,456)	-	-	(1,456)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	1,023	1,023
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>1,023</b>	<b>1,023</b>
<b>Estimated closing balance as at 30 June 2025</b>	<b>(12,581)</b>	<b>1,108</b>	<b>20,374</b>	<b>8,901</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(12,581)</b>	<b>1,108</b>	<b>20,374</b>	<b>8,901</b>

Prepared on Australian Accounting Standards basis.



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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	96,760	96,152	99,413	100,317	101,392
Sale of goods and rendering of services	4,100	5,100	5,100	5,100	5,100
<b>Total cash received</b>	<b>100,860</b>	<b>101,252</b>	<b>104,513</b>	<b>105,417</b>	<b>106,492</b>
<b>Cash used</b>					
Employees	62,228	65,771	68,791	69,354	71,427
Suppliers	35,802	32,585	32,699	32,940	32,072
Interest payments on lease liability	466	454	425	382	336
<b>Total cash used</b>	<b>98,496</b>	<b>98,810</b>	<b>101,915</b>	<b>102,676</b>	<b>103,835</b>
<b>Net cash from/(used by) operating activities</b>	<b>2,364</b>	<b>2,442</b>	<b>2,598</b>	<b>2,741</b>	<b>2,657</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	994	1,023	1,038	1,050	1,062
<b>Total cash used</b>	<b>994</b>	<b>1,023</b>	<b>1,038</b>	<b>1,050</b>	<b>1,062</b>
<b>Net cash from/(used by) investing activities</b>	<b>(994)</b>	<b>(1,023)</b>	<b>(1,038)</b>	<b>(1,050)</b>	<b>(1,062)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	994	1,023	1,038	1,050	1,062
<b>Total cash received</b>	<b>994</b>	<b>1,023</b>	<b>1,038</b>	<b>1,050</b>	<b>1,062</b>
<b>Cash used</b>					
Principal payments on lease liability	2,364	2,442	2,598	2,741	2,657
<b>Total cash used</b>	<b>2,364</b>	<b>2,442</b>	<b>2,598</b>	<b>2,741</b>	<b>2,657</b>
<b>Net cash from/(used by) financing activities</b>	<b>(1,370)</b>	<b>(1,419)</b>	<b>(1,560)</b>	<b>(1,691)</b>	<b>(1,595)</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	669	669	669	669	669
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>669</b>	<b>669</b>	<b>669</b>	<b>669</b>	<b>669</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	994	1,023	1,038	1,050	1,062
<b>Total new capital appropriations</b>	<b>994</b>	<b>1,023</b>	<b>1,038</b>	<b>1,050</b>	<b>1,062</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	994	1,023	1,038	1,050	1,062
<b>Total items</b>	<b>994</b>	<b>1,023</b>	<b>1,038</b>	<b>1,050</b>	<b>1,062</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	994	1,023	1,038	1,050	1,062
<b>TOTAL</b>	<b>994</b>	<b>1,023</b>	<b>1,038</b>	<b>1,050</b>	<b>1,062</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	994	1,023	1,038	1,050	1,062
<b>Total cash used to acquire assets</b>	<b>994</b>	<b>1,023</b>	<b>1,038</b>	<b>1,050</b>	<b>1,062</b>

Prepared on Australian Accounting Standards basis.

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

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>				
Gross book value	9,244	4,930	3,511	17,685
Gross book value - ROU assets	34,609	-	-	34,609
Accumulated depreciation/ amortisation and impairment	(2,052)	(1,852)	(3,337)	(7,241)
Accumulated depreciation/amortisation and impairment - ROU assets	(10,864)	-	-	(10,864)
<b>Opening net book balance</b>	<b>30,937</b>	<b>3,078</b>	<b>174</b>	<b>34,189</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	5	517	506	1,028
<b>Total additions</b>	<b>5</b>	<b>517</b>	<b>506</b>	<b>1,028</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(686)	(394)	(396)	(1,476)
Depreciation/amortisation on ROU assets	(2,422)	-	-	(2,422)
<b>Total other movements</b>	<b>(3,108)</b>	<b>(394)</b>	<b>(396)</b>	<b>(3,898)</b>
<b>As at 30 June 2025</b>				
Gross book value	9,249	5,447	4,017	18,713
Gross book value - ROU assets	34,609	-	-	34,609
Accumulated depreciation/ amortisation and impairment	(2,738)	(2,244)	(3,733)	(8,715)
Accumulated depreciation/amortisation and impairment - ROU assets	(13,286)	-	-	(13,286)
<b>Closing net book balance</b>	<b>27,834</b>	<b>3,203</b>	<b>284</b>	<b>31,321</b>

Prepared on Australian Accounting Standards basis.

(a) '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)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Sale of goods and rendering of services	14,224	14,480	14,726	15,021	15,021
<b>Total non-taxation revenue</b>	<b>14,224</b>	<b>14,480</b>	<b>14,726</b>	<b>15,021</b>	<b>15,021</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>14,224</b>	<b>14,480</b>	<b>14,726</b>	<b>15,021</b>	<b>15,021</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>14,224</b>	<b>14,480</b>	<b>14,726</b>	<b>15,021</b>	<b>15,021</b>
<b>Net (cost of)/contribution by services</b>	<b>14,224</b>	<b>14,480</b>	<b>14,726</b>	<b>15,021</b>	<b>15,021</b>
<b>Surplus/(deficit) before income tax</b>	<b>14,224</b>	<b>14,480</b>	<b>14,726</b>	<b>15,021</b>	<b>15,021</b>
<b>Surplus/(deficit) after income tax</b>	<b>14,224</b>	<b>14,480</b>	<b>14,726</b>	<b>15,021</b>	<b>15,021</b>
<b>Total comprehensive income/(loss)</b>	<b>14,224</b>	<b>14,480</b>	<b>14,726</b>	<b>15,021</b>	<b>15,021</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	9,402	9,402	9,402	9,402	9,402
<b>Total financial assets</b>	<b>9,402</b>	<b>9,402</b>	<b>9,402</b>	<b>9,402</b>	<b>9,402</b>
<b>Total assets administered on behalf of Government</b>	<b>9,402</b>	<b>9,402</b>	<b>9,402</b>	<b>9,402</b>	<b>9,402</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Other payables	333	333	333	333	333
<b>Total payables</b>	<b>333</b>	<b>333</b>	<b>333</b>	<b>333</b>	<b>333</b>
<b>Total liabilities administered on behalf of Government</b>	<b>333</b>	<b>333</b>	<b>333</b>	<b>333</b>	<b>333</b>
<b>Net assets/(liabilities)</b>	<b>9,069</b>	<b>9,069</b>	<b>9,069</b>	<b>9,069</b>	<b>9,069</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sales of goods and rendering of services	14,224	14,480	14,726	15,021	15,021
<b>Total cash received</b>	<b>14,224</b>	<b>14,480</b>	<b>14,726</b>	<b>15,021</b>	<b>15,021</b>
<b>Cash used</b>					
<b>Net cash from/(used by) operating activities</b>					
	<b>14,224</b>	<b>14,480</b>	<b>14,726</b>	<b>15,021</b>	<b>15,021</b>
<b>Net increase/(decrease) in cash held</b>					
	<b>14,224</b>	<b>14,480</b>	<b>14,726</b>	<b>15,021</b>	<b>15,021</b>
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
- Appropriations	(14,224)	(14,480)	(14,726)	(15,021)	(15,021)
<b>Total cash from Official Public Account</b>	<b>(14,224)</b>	<b>(14,480)</b>	<b>(14,726)</b>	<b>(15,021)</b>	<b>(15,021)</b>
<b>Cash and cash equivalents at end of reporting period</b>					
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

# **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**

	2023-24 <i>Estimated actual</i> \$'000	2024-25 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	23,212	23,212
Departmental appropriation (b)	70,908	67,509
s74 External Revenue (c)	20,015	20,542
Departmental capital budget (d)	2,371	4,529
Total departmental annual appropriations	<b>116,506</b>	<b>115,792</b>
<b>Total departmental resourcing</b>	<b>116,506</b>	<b>115,792</b>
<b>Administered</b>		
Total administered special appropriations	4,537	4,633
<b>Total administered resourcing</b>	<b>4,537</b>	<b>4,633</b>
<b>Total resourcing for entity APSC</b>	<b>121,043</b>	<b>120,425</b>
<b>Average staffing level (number)</b>		
	<b>394</b>	<b>378</b>

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

	2023-24	2024-25
Payments made by other entities on behalf of the APSC		
Attorney-General's Department - <i>Remuneration Tribunal Act 1973</i>	4,537	4,633

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

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

- (a) Appropriation Bill (No. 1) 2024-2025.
- (b) Excludes departmental capital budget (DCB).
- (c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (d) 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**

		2023-24	2024-25	2025-26	2026-27	2027-28
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Payment measures</b>						
APS Capability Reinvestment Fund:						
	2024-25 projects funded under round two					
	Departmental payment	-	704	-	-	-
Prime Minister and Cabinet – additional resourcing (a)						
	Departmental payment	-	4,843	-	-	-
Savings from External Labour – extension (b)						
	Departmental payment	-	(119)	(94)	(101)	(761)
	<b>Total</b>	-	<b>(119)</b>	<b>(94)</b>	<b>(101)</b>	<b>(761)</b>
<b>Total payment measures</b>						
	Departmental	-	5,428	(94)	(101)	(761)
	<b>Total</b>	-	<b>5,428</b>	<b>(94)</b>	<b>(101)</b>	<b>(761)</b>

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.

(a) Including \$4.1 million in capital funding in 2024-25.

(b) 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](http://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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>Program 1.1: Australian Public Service Commission</b>					
Departmental expenses					
Departmental appropriation	70,908	67,509	50,638	51,515	51,042
s74 External Revenue (a)	20,015	20,542	21,084	21,641	21,641
Expenses not requiring appropriation in the Budget year (b)	5,383	5,277	5,278	5,278	5,382
<b>Departmental total</b>	<b>96,306</b>	<b>93,328</b>	<b>77,000</b>	<b>78,434</b>	<b>78,065</b>
<b>Total expenses for program 1.1</b>	<b>96,306</b>	<b>93,328</b>	<b>77,000</b>	<b>78,434</b>	<b>78,065</b>
<b>Program 1.2: Judicial Office Holders' Remuneration and Entitlements</b>					
Administered expenses					
Special appropriations					
<i>Remuneration Tribunal Act 1973</i>	4,537	4,633	4,716	4,806	4,867
<b>Administered total</b>	<b>4,537</b>	<b>4,633</b>	<b>4,716</b>	<b>4,806</b>	<b>4,867</b>
<b>Total expenses for program 1.2</b>	<b>4,537</b>	<b>4,633</b>	<b>4,716</b>	<b>4,806</b>	<b>4,867</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Special appropriations	4,537	4,633	4,716	4,806	4,867
<b>Administered total</b>	<b>4,537</b>	<b>4,633</b>	<b>4,716</b>	<b>4,806</b>	<b>4,867</b>
Departmental expenses					
Departmental appropriation	70,908	67,509	50,638	51,515	51,042
s74 External Revenue (a)	20,015	20,542	21,084	21,641	21,641
Expenses not requiring appropriation in the Budget year (b)	5,383	5,277	5,278	5,278	5,382
<b>Departmental total</b>	<b>96,306</b>	<b>93,328</b>	<b>77,000</b>	<b>78,434</b>	<b>78,065</b>
<b>Total expenses for Outcome 1</b>	<b>100,843</b>	<b>97,961</b>	<b>81,716</b>	<b>83,240</b>	<b>82,932</b>
	2023-24	2024-25			
<b>Average staffing level (number)</b>	<b>394</b>	<b>378</b>			

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

(b) 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.

<b>Outcome 1 – Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation</b>		
<b>Program 1.1 – Australian Public Service Commission</b> This program contributes to the outcome through building capacity, driving productivity and performance, streamlining processes, and promoting integrity and accountability.		
<b>Key Activities (a)</b>	<ol style="list-style-type: none"> <li>1. <i>Promote and uphold the high standards of integrity and conduct within the APS</i></li> <li>2. <i>Lead and support the development of quality APS workforce management policy</i></li> <li>3. <i>Build APS capability and leadership for the future</i></li> <li>4. <i>Foster an APS that engages and partners with people, communities and business</i></li> </ol>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
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

<b>Outcome 1 – Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation</b>		
<b>Program 1.1 – Australian Public Service Commission</b>		
This program contributes to the outcome through building capacity, driving productivity and performance, streamlining processes, and promoting integrity and accountability.		
<b>Year</b>	<b>Performance measures (c)</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	<i>1.1 Contribute to a pro-integrity culture across the APS through performance of statutory functions and reform initiatives</i>	<p>At least 75% of APSC-led Integrity Roadmap initiatives completed within endorsed timeframes</p> <p>&gt;80% enquiries responded to in accordance with the Service Charter for the Ethics Advisory Service and Employment Policy Advisory Service</p>
	<i>1.2 Uphold high standards of conduct within the APS</i>	<p>Framework developed and implemented to evaluate the adequacy of systems and procedures in Agencies for ensuring compliance with the APS Code of Conduct</p> <p>100% of Agencies have section 15(3) APS Code of Conduct Procedures published on their website which comply with section 15(4)</p>
	<i>2.1 Right settings are in place to support an effective APS workforce</i>	<p>100% of collective workplace arrangements are compliant with the Public Sector Workplace Relations Policy</p> <p>&gt;90% APS agencies meet the required milestones under the Strategic Commissioning Framework</p> <p>&gt;80% of measurable metric targets achieved in APS Reform Outcome 6 – The APS sets the standard for equity, inclusion and diversity</p>
	<i>2.2 Enhanced First Nations representation and cultural capability across the APS</i>	<p>Percentage of EL2 and Senior Executive Service who have completed cultural capability training (Baseline)</p> <p>The SES100 initiative boosts First Nations SES cohort numbers to at least 100 by June 2025</p> <p>&gt;6 agencies have recruited from First Nations SES Merit List</p>

<b>Outcome 1 – Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation</b>		
<b>Program 1.1 – Australian Public Service Commission</b>		
This program contributes to the outcome through building capacity, driving productivity and performance, streamlining processes, and promoting integrity and accountability.		
<b>Year</b>	<b>Performance measures (c)</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	<i>3.1 Support APS leadership to develop their leadership capability</i>	<i>10% increase on SES who participated in APS Academy leadership programs during 2023-24</i>  <i>90% of courses where learners report a positive learning experience</i>
	<i>3.2 Contribute to an uplift in APS capability in the domains of APS Craft</i>	Increase on 2023-24 results for the number of co-branded learning offerings delivered arising from key partnership arrangements established with agencies  <i>90% of courses where learners report a positive learning experience</i>  <i>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</i>
	<i>4.1 APS is better enabled to engage and partner with people, communities and business</i>	<i>Number of APS agencies that report that they are supported to engage and partner (Baseline)</i>  <i>&lt;15% APS employees identify a collaboration and stakeholder engagement skills or capability gap</i>  <i>Percentage of APS employees that agree that their work group considers the people and businesses affected by what they do (Baseline)</i>
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.		

- (a) Refers to updated key activities that will be reflected in the 2024-25 Corporate Plan.
- (b) Performance measures reflect those published in the 2023-24 Corporate Plan, rather than those in the 2023-24 Portfolio Budget Statement
- (c) 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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	59,267	58,005	48,548	48,729	48,869
Suppliers	29,827	28,217	21,381	22,634	22,125
Depreciation and amortisation (a)	3,457	3,457	3,457	3,457	3,457
Finance costs	119	119	119	119	119
Other expenses	3,636	3,530	3,495	3,495	3,495
<b>Total expenses</b>	<b>96,306</b>	<b>93,328</b>	<b>77,000</b>	<b>78,434</b>	<b>78,065</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	23,651	24,072	24,579	25,136	25,136
<b>Total own-source revenue</b>	<b>23,651</b>	<b>24,072</b>	<b>24,579</b>	<b>25,136</b>	<b>25,136</b>
<b>Gains</b>					
Other	43	43	43	43	43
<b>Total gains</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>43</b>
<b>Total own-source income</b>	<b>23,694</b>	<b>24,115</b>	<b>24,622</b>	<b>25,179</b>	<b>25,179</b>
<b>Net (cost of)/contribution by services</b>	<b>(72,612)</b>	<b>(69,213)</b>	<b>(52,378)</b>	<b>(53,255)</b>	<b>(52,886)</b>
Revenue from Government	70,908	67,509	50,638	51,515	51,042
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(1,704)</b>	<b>(1,704)</b>	<b>(1,740)</b>	<b>(1,740)</b>	<b>(1,844)</b>
<b>Total comprehensive income/(loss)</b>	<b>(1,704)</b>	<b>(1,704)</b>	<b>(1,740)</b>	<b>(1,740)</b>	<b>(1,844)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(1,704)</b>	<b>(1,704)</b>	<b>(1,740)</b>	<b>(1,740)</b>	<b>(1,844)</b>

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

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of</b>					
<b>Comprehensive Income</b>	<b>(1,704)</b>	<b>(1,704)</b>	<b>(1,740)</b>	<b>(1,740)</b>	<b>(1,844)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	1,803	1,803	1,803	1,842	1,842
plus: depreciation/amortisation expenses for ROU assets (b)	1,654	1,654	1,654	1,615	1,615
less: lease principal repayments (b)	1,753	1,753	1,717	1,717	1,613
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

(a) 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.

(b) Applies to leases under AASB 16 *Leases*.

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

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Forward	Forward	Forward
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,075	1,075	1,074	1,073	1,071
Trade and other receivables	32,477	32,136	31,760	31,863	31,863
<b>Total financial assets</b>	<b>33,552</b>	<b>33,211</b>	<b>32,834</b>	<b>32,936</b>	<b>32,934</b>
<b>Non-financial assets</b>					
Land and buildings	11,148	8,803	6,458	4,013	2,380
Property, plant and equipment	1,398	1,217	1,038	655	272
Intangibles	1,900	5,977	7,003	6,820	6,642
Other non-financial assets	1,025	1,025	1,025	1,025	1,025
<b>Total non-financial assets</b>	<b>15,471</b>	<b>17,022</b>	<b>15,524</b>	<b>12,513</b>	<b>10,319</b>
<b>Total assets</b>	<b>49,023</b>	<b>50,233</b>	<b>48,358</b>	<b>45,449</b>	<b>43,253</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	6,106	6,106	6,106	6,106	6,106
Other payables	9,541	9,540	9,539	9,539	9,539
<b>Total payables</b>	<b>15,647</b>	<b>15,646</b>	<b>15,645</b>	<b>15,645</b>	<b>15,645</b>
<b>Interest bearing liabilities</b>					
Leases	5,648	4,033	2,418	803	-
<b>Total interest bearing liabilities</b>	<b>5,648</b>	<b>4,033</b>	<b>2,418</b>	<b>803</b>	<b>-</b>
<b>Provisions</b>					
Employee provisions	13,019	13,019	13,019	13,019	13,019
Other provisions	66	67	68	68	68
<b>Total provisions</b>	<b>13,085</b>	<b>13,086</b>	<b>13,087</b>	<b>13,087</b>	<b>13,087</b>
<b>Total liabilities</b>	<b>34,380</b>	<b>32,765</b>	<b>31,150</b>	<b>29,535</b>	<b>28,732</b>
<b>Net assets</b>	<b>14,643</b>	<b>17,468</b>	<b>17,208</b>	<b>15,914</b>	<b>14,521</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	10,258	14,787	16,267	16,713	17,164
Reserves	1,621	1,621	1,621	1,621	1,621
Retained surplus (accumulated deficit)	2,764	1,060	(680)	(2,420)	(4,264)
<b>Total parent entity interest</b>	<b>14,643</b>	<b>17,468</b>	<b>17,208</b>	<b>15,914</b>	<b>14,521</b>
<b>Total equity</b>	<b>14,643</b>	<b>17,468</b>	<b>17,208</b>	<b>15,914</b>	<b>14,521</b>

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)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2024</b>				
Balance carried forward from previous period	2,764	1,621	10,258	14,643
<b>Adjusted opening balance</b>	<b>2,764</b>	<b>1,621</b>	<b>10,258</b>	<b>14,643</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(1,704)	-	-	(1,704)
<b>Total comprehensive income</b>	<b>(1,704)</b>	<b>-</b>	<b>-</b>	<b>(1,704)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	4,529	4,529
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>4,529</b>	<b>4,529</b>
<b>Estimated closing balance as at 30 June 2025</b>	<b>1,060</b>	<b>1,621</b>	<b>14,787</b>	<b>17,468</b>
<b>Closing balance attributable to the Australian Government</b>	<b>1,060</b>	<b>1,621</b>	<b>14,787</b>	<b>17,468</b>

Prepared on Australian Accounting Standards basis.



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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	71,429	68,031	51,160	51,559	51,086
Sale of goods and rendering of services	23,651	24,072	24,579	25,136	25,136
<b>Total cash received</b>	<b>95,080</b>	<b>92,103</b>	<b>75,739</b>	<b>76,695</b>	<b>76,222</b>
<b>Cash used</b>					
Employees	59,267	58,005	48,548	48,729	48,869
Suppliers	29,827	28,217	21,381	22,634	22,125
Interest payments on lease liability	119	119	119	119	119
Other	3,636	3,530	3,495	3,495	3,495
<b>Total cash used</b>	<b>92,849</b>	<b>89,871</b>	<b>73,543</b>	<b>74,977</b>	<b>74,608</b>
<b>Net cash from/(used by) operating activities</b>	<b>2,231</b>	<b>2,232</b>	<b>2,196</b>	<b>1,718</b>	<b>1,614</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	2,849	5,008	1,959	447	452
<b>Total cash used</b>	<b>2,849</b>	<b>5,008</b>	<b>1,959</b>	<b>447</b>	<b>452</b>
<b>Net cash from/(used by) investing activities</b>	<b>(2,849)</b>	<b>(5,008)</b>	<b>(1,959)</b>	<b>(447)</b>	<b>(452)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	2,371	4,529	1,480	446	451
<b>Total cash received</b>	<b>2,371</b>	<b>4,529</b>	<b>1,480</b>	<b>446</b>	<b>451</b>
<b>Cash used</b>					
Principal payments on lease liability	1,753	1,753	1,717	1,717	1,613
<b>Total cash used</b>	<b>1,753</b>	<b>1,753</b>	<b>1,717</b>	<b>1,717</b>	<b>1,613</b>
<b>Net cash from/(used by) financing activities</b>	<b>618</b>	<b>2,776</b>	<b>(237)</b>	<b>(1,271)</b>	<b>(1,162)</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	1,075	1,075	1,075	1,075	1,075
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,075</b>	<b>1,075</b>	<b>1,075</b>	<b>1,075</b>	<b>1,075</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	2,371	4,529	1,480	446	451
<b>Total new capital appropriations</b>	<b>2,371</b>	<b>4,529</b>	<b>1,480</b>	<b>446</b>	<b>451</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	2,371	4,529	1,480	446	451
<b>Total items</b>	<b>2,371</b>	<b>4,529</b>	<b>1,480</b>	<b>446</b>	<b>451</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	2,371	4,529	1,480	446	451
Funded internally from departmental resources	478	479	479	-	-
<b>TOTAL</b>	<b>2,849</b>	<b>5,008</b>	<b>1,959</b>	<b>446</b>	<b>451</b>

Prepared on Australian Accounting Standards basis.

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

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>				
Gross book value	6,731	1,689	4,433	12,853
Gross book value - ROU assets	12,574	41	-	12,615
Accumulated depreciation/ amortisation and impairment	(791)	(292)	(2,533)	(3,616)
Accumulated depreciation/amortisation and impairment - ROU assets	(7,366)	(40)	-	(7,406)
<b>Opening net book balance</b>	<b>11,148</b>	<b>1,398</b>	<b>1,900</b>	<b>14,446</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	100	112	4,796	5,008
<b>Total additions</b>	<b>100</b>	<b>112</b>	<b>4,796</b>	<b>5,008</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(791)	(293)	(719)	(1,803)
Depreciation/amortisation on ROU assets	(1,654)	-	-	(1,654)
<b>Total other movements</b>	<b>(2,445)</b>	<b>(293)</b>	<b>(719)</b>	<b>(3,457)</b>
<b>As at 30 June 2025</b>				
Gross book value	6,831	1,801	9,229	17,861
Gross book value - ROU assets	12,574	41	-	12,615
Accumulated depreciation/ amortisation and impairment	(1,582)	(585)	(3,252)	(5,419)
Accumulated depreciation/amortisation and impairment - ROU assets	(9,020)	(40)	-	(9,060)
<b>Closing net book balance</b>	<b>8,803</b>	<b>1,217</b>	<b>5,977</b>	<b>15,997</b>

Prepared on Australian Accounting Standards basis.

(a) '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)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	4,537	4,633	4,716	4,806	4,867
<b>Total expenses administered on behalf of Government</b>	<b>4,537</b>	<b>4,633</b>	<b>4,716</b>	<b>4,806</b>	<b>4,867</b>
<b>Net (cost of)/contribution by services</b>	<b>4,537</b>	<b>4,633</b>	<b>4,716</b>	<b>4,806</b>	<b>4,867</b>
<b>Surplus/(deficit) before income tax</b>	<b>(4,537)</b>	<b>(4,633)</b>	<b>(4,716)</b>	<b>(4,806)</b>	<b>(4,867)</b>
<b>Surplus/(deficit) after income tax</b>	<b>(4,537)</b>	<b>(4,633)</b>	<b>(4,716)</b>	<b>(4,806)</b>	<b>(4,867)</b>
<b>Total comprehensive income/(loss)</b>	<b>(4,537)</b>	<b>(4,633)</b>	<b>(4,716)</b>	<b>(4,806)</b>	<b>(4,867)</b>

Prepared on Australian Accounting Standards basis.

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

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

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash used</b>					
Employees	4,537	4,633	4,716	4,806	4,867
<b>Total cash used</b>	<b>4,537</b>	<b>4,633</b>	<b>4,716</b>	<b>4,806</b>	<b>4,867</b>
<b>Net cash from/(used by) operating activities</b>	<b>(4,537)</b>	<b>(4,633)</b>	<b>(4,716)</b>	<b>(4,806)</b>	<b>(4,867)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(4,537)</b>	<b>(4,633)</b>	<b>(4,716)</b>	<b>(4,806)</b>	<b>(4,867)</b>
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
- Appropriations	4,537	4,633	4,716	4,806	4,867
<b>Total cash from Official Public Account</b>	<b>4,537</b>	<b>4,633</b>	<b>4,716</b>	<b>4,806</b>	<b>4,867</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**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**

	2023-24 <i>Estimated actual</i> \$'000	2024-25 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>105,859</b>	<b>101,676</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services (a)		
Outcome 1	9,420	9,595
Annual appropriations - other services (b)		
Equity injection	22,850	22,850
Total annual appropriations	32,270	32,445
Amounts received from related entities		
Amounts from other entities (c)	29,845	27,500
Total amounts received from related entities	29,845	27,500
<b>Total funds from Government</b>	<b>62,115</b>	<b>59,945</b>
<b>Funds from other sources</b>		
Interest	72,809	76,399
Sale of goods and rendering of services	113,222	118,834
Dividends	9,021	9,246
Rental income	20,752	22,311
Other	1,730	1,823
<b>Total funds from other sources</b>	<b>217,534</b>	<b>228,613</b>
<b>Total net resourcing for IBA</b>	<b>385,508</b>	<b>390,234</b>
	2024-25	2024-25
<b>Average staffing level (number)</b>	<b>229</b>	<b>234</b>

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

(a) Appropriation Bill (No. 1) 2024-25.

(b) Appropriation Bill (No. 2) 2024-25.

(c) 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**

		2022-23	2024-25	2025-26	2026-27	2027-28
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Payment Measures</b>						
Savings from External Labour – extension (a)	1.1					
Departmental payment		-	(20)	(22)	(23)	(166)
<b>Total</b>		-	<b>(20)</b>	<b>(22)</b>	<b>(23)</b>	<b>(166)</b>
<b>Total Payment measure</b>						
Departmental		-	(20)	(22)	(23)	(166)
<b>Total</b>		-	<b>(20)</b>	<b>(22)</b>	<b>(23)</b>	<b>(166)</b>

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.

(a) 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](http://www.iba.gov.au/about-us/publications)

The most recent annual performance statement can be found at:  
[www.iba.gov.au/about-us/publications](http://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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>Program 1.1: Aboriginal and Torres Strait Islander Economic Participation and Wealth</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	9,420	9,595	9,704	9,828	9,781
Expenses not requiring appropriation in the budget year	71,302	92,744	107,018	111,206	115,393
Revenues from other independent sources	190,488	194,016	184,286	184,538	184,035
<b>Total expenses for Program 1.1</b>	<b>271,210</b>	<b>296,355</b>	<b>301,008</b>	<b>305,572</b>	<b>309,209</b>
	2023-24	2024-25			
<b>Average staffing level (number)</b>	<b>229</b>	<b>234</b>			

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.

<p><b>Outcome 1:</b> 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.</p>	
<p><b>Program 1.1 – Aboriginal and Torres Strait Islander Economic Participation and Wealth Creation</b></p> <p>This program contributes to Outcome 1 through IBA's ability to:</p> <ul style="list-style-type: none"> <li>• enable Aboriginal and Torres Strait Islander to own a home and build home equity.</li> <li>• facilitate Aboriginal and Torres Strait Islander people to start and grow a business that supports income, employment, and economic independence.</li> <li>• partner with Aboriginal and Torres Strait Islander organisations to invest, grow capital and build commercial capability.</li> <li>• inform, drive, and support the customer journey and experience through sector development initiatives, partnerships and managing customer feedback and complaints.</li> </ul> <p>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.</p>	
<p><b>Delivery</b></p>	<p>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:</p> <ul style="list-style-type: none"> <li>• concessional finance products and tailored support for home ownership.</li> <li>• concessional finance products and tailored support to help start, acquire or grow a business.</li> <li>• fund management, co-investment and direct management of businesses and assets.</li> <li>• capability development, increased partnerships, procurement and supply chain opportunities, sponsorships</li> <li>• increased distribution of capital (money) directly to Aboriginal and Torres Strait Islander people through our products and support model.</li> </ul>

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

<b>Key Activities</b>	<p>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:</p> <ul style="list-style-type: none"> <li>• concessional finance products and tailored support for home ownership.</li> <li>• concessional finance products and tailored support to help start, acquire or grow a business.</li> <li>• fund management, co-investment and direct management of businesses and assets.</li> <li>• 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.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current year 2023-24	<ol style="list-style-type: none"> <li>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.</li> <li>2. 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.</li> <li>3. Total annual sum of capital and capability development support distributed by IBA specifically for the benefit of Aboriginal and Torres Strait Islander people.</li> <li>4. Annual reported levels of resilience and financial wellbeing</li> <li>5. Social and financial impact and returns to Aboriginal and Torres Strait Islander people, organisations and businesses.</li> <li>6. ESG Rating</li> <li>7. Total proportion of Aboriginal and Torres Strait Islander first home buyers.</li> <li>8. Average conversion rate from enquiry into a home, business or investment outcome</li> <li>9. Total rate of efficiency of IBA in achieving its purpose.</li> </ol>	<ol style="list-style-type: none"> <li>1. 1350 (against a target of 1350)</li> <li>2. 2,000 (against a target of 2,000)</li> <li>3. \$275m (against a target of \$275m)</li> <li>4. Baseline established (against a target of establish baseline)</li> <li>5. Impact study delivered (against a target of deliver comprehensive impact study)</li> <li>6. ESG strategy launched (against a target of launch ESG strategy)</li> <li>7. 80% (against a target of 80%)</li> <li>8. Baseline established (against a target of establish baseline)</li> <li>9. Baseline established (against a target of establish baseline)</li> </ol>

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

Year	Performance measures	Expected Performance Results
Budget Year  2024-25	<ol style="list-style-type: none"> <li>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.</li> <li>2. 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</li> <li>3. 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.</li> <li>4. Total proportion of Aboriginal and Torres Strait Islander first home buyers.</li> </ol>	<ol style="list-style-type: none"> <li>1. 1,455</li> <li>2. 2,109</li> <li>3. \$ 336,285,000</li> <li>4. 80%</li> </ol>
Budget Year and Forward Estimates  2026-29	<ol style="list-style-type: none"> <li>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.</li> <li>2. 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.</li> <li>3. 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.</li> <li>4. Total proportion of Aboriginal and Torres Strait Islander first home buyers.</li> </ol>	<ol style="list-style-type: none"> <li>1. 1530 (2025-26), 1620 (2026-27), 1690 (2027-28), 1760 (2028-29)</li> <li>2. 2096 (2025-26), 2123 (2026-27), 2087 (2027-28), 2087 (2028-29)</li> <li>3. \$ 337,718,720 (2025-26), \$ 348,342,430 (2026-27), \$ 342,444,800 (2027-28), \$ 349,871,444 (2028-29)</li> <li>4. 80% (2025-26), 80% (2026-27), 80% (2027-28), 80% (2028-29)</li> </ol>

## 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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	58,739	59,223	56,156	56,262	55,502
Suppliers	120,772	126,260	115,361	114,622	114,035
Grants	9,876	7,784	11,950	13,145	14,156
Depreciation and amortisation	8,944	9,591	9,011	8,741	8,479
Finance costs	66,309	89,765	101,397	105,585	109,772
Impairment loss on financial instruments	4,993	2,979	5,621	5,621	5,621
Other expenses	1,577	753	1,512	1,596	1,644
<b>Total expenses</b>	<b>271,210</b>	<b>296,355</b>	<b>301,008</b>	<b>305,572</b>	<b>309,209</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	118,301	118,834	123,993	125,141	126,783
Interest	72,809	76,399	68,002	69,362	69,670
Dividends	9,021	9,246	9,468	9,448	9,296
Rental income	20,752	24,987	22,442	22,665	21,500
Unwinding concessional loan discount	58,054	65,600	77,210	81,119	84,501
Other	29,845	27,500	27,500	27,500	27,500
<b>Total own-source revenue</b>	<b>308,782</b>	<b>322,566</b>	<b>328,615</b>	<b>335,235</b>	<b>339,250</b>
<b>Gains</b>					
Other	359	20	-	-	-
<b>Total gains</b>	<b>359</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>309,141</b>	<b>322,586</b>	<b>328,615</b>	<b>335,235</b>	<b>339,250</b>
<b>Net (cost of)/contribution by services</b>	<b>37,931</b>	<b>26,231</b>	<b>27,607</b>	<b>29,663</b>	<b>30,041</b>
Revenue from Government	9,420	9,595	9,704	9,828	9,781
<b>Total comprehensive income/(loss) after tax</b>	<b>47,351</b>	<b>35,826</b>	<b>37,311</b>	<b>39,491</b>	<b>39,822</b>
<b>Total comprehensive income/(loss) attributable to non-controlling interest</b>	<b>3,025</b>	<b>3,054</b>	<b>4,104</b>	<b>4,344</b>	<b>4,380</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>44,326</b>	<b>32,772</b>	<b>33,207</b>	<b>35,147</b>	<b>35,442</b>

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>47,351</b>	<b>35,826</b>	<b>37,311</b>	<b>39,491</b>	<b>39,822</b>
plus: depreciation/amortisation expenses for ROU assets (a)	1,894	1,883	1,846	1,844	1,844
less: lease principal repayments (a)	2,373	3,078	3,035	2,584	2,045
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>46,872</b>	<b>34,631</b>	<b>36,122</b>	<b>38,751</b>	<b>39,621</b>

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 *Leases*.



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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	101,676	115,712	123,513	123,469	140,258
Trade and other receivables	1,109,324	1,156,245	1,259,732	1,387,268	1,477,332
Investments accounted for under the equity method	12,887	11,509	11,509	11,509	11,509
Other investments	727,710	730,634	725,312	722,785	710,448
<b>Total financial assets</b>	<b>1,951,597</b>	<b>2,014,100</b>	<b>2,120,066</b>	<b>2,245,031</b>	<b>2,339,547</b>
<b>Non-financial assets</b>					
Land and buildings	48,659	48,569	44,666	40,568	38,581
Property, plant and equipment	32,385	27,992	24,588	21,014	17,432
Investment property	189,005	196,540	196,540	196,540	196,540
Intangibles	16,761	14,742	13,588	12,371	12,570
Inventories	4,061	3,791	3,791	3,791	3,791
Tax assets	651	651	651	651	651
Other non-financial assets	1,503	1,503	1,503	1,503	1,503
<b>Total non-financial assets</b>	<b>293,025</b>	<b>293,788</b>	<b>285,327</b>	<b>276,438</b>	<b>271,068</b>
<b>Total assets</b>	<b>2,244,622</b>	<b>2,307,888</b>	<b>2,405,393</b>	<b>2,521,469</b>	<b>2,610,615</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	13,144	11,033	11,403	11,784	11,784
Tax liability	952	952	952	952	952
Other payables	18,024	17,019	17,412	17,816	17,816
<b>Total payables</b>	<b>32,120</b>	<b>29,004</b>	<b>29,767</b>	<b>30,552</b>	<b>30,552</b>
<b>Interest bearing liabilities</b>					
Loans	36,500	44,500	44,500	44,500	44,500
Leases	7,414	3,744	2,761	2,531	486
<b>Total interest bearing liabilities</b>	<b>43,914</b>	<b>48,244</b>	<b>47,261</b>	<b>47,031</b>	<b>44,986</b>
<b>Provisions</b>					
Employee provisions	11,554	9,900	10,206	10,522	10,522
Other provisions	12,918	11,013	12,460	13,168	13,168
<b>Total provisions</b>	<b>24,472</b>	<b>20,913</b>	<b>22,666</b>	<b>23,690</b>	<b>23,690</b>
<b>Total liabilities</b>	<b>100,506</b>	<b>98,161</b>	<b>99,694</b>	<b>101,273</b>	<b>99,228</b>
<b>Net assets</b>	<b>2,144,116</b>	<b>2,209,727</b>	<b>2,305,699</b>	<b>2,420,196</b>	<b>2,511,387</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	1,377,206	1,410,893	1,463,101	1,529,857	1,575,575
Reserves	4,717	4,717	4,717	4,717	4,717
Retained surplus (accumulated deficit)	526,340	551,047	584,254	619,401	654,842
<b>Total parent entity interest</b>	<b>1,908,263</b>	<b>1,966,657</b>	<b>2,052,072</b>	<b>2,153,974</b>	<b>2,235,134</b>
<b>Attributed to non-controlling interest</b>					
Contributed equity	170,217	174,380	180,833	189,083	194,734
Reserves	583	583	583	583	583
Retained surplus (accumulated deficit)	65,053	68,107	72,211	76,555	80,936
<b>Total non-controlling interest</b>	<b>235,853</b>	<b>243,070</b>	<b>253,627</b>	<b>266,222</b>	<b>276,253</b>
<b>Total equity</b>	<b>2,144,116</b>	<b>2,209,727</b>	<b>2,305,699</b>	<b>2,420,196</b>	<b>2,511,387</b>

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)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2024</b>				
Balance carried forward from previous period	591,393	5,300	1,547,423	2,144,116
<b>Adjusted opening balance</b>	<b>591,393</b>	<b>5,300</b>	<b>1,547,423</b>	<b>2,144,116</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	35,826	-	-	35,826
<b>Total comprehensive income</b>	<b>35,826</b>	<b>-</b>	<b>-</b>	<b>35,826</b>
of which:				
Attributable to the Australian Government	32,772	-	-	32,772
Attributable to non-controlling interest	3,054	-	-	3,054
<b>External transactions</b>				
<i>Dividend distribution</i>	(8,065)	-	-	(8,065)
<b>Contributions by owners</b>				
Equity injection - Appropriation	-	-	22,850	22,850
Other	-	-	15,000	15,000
<b>Sub-total transactions with owners</b>	<b>27,761</b>	<b>-</b>	<b>37,850</b>	<b>65,611</b>
<b>Estimated closing balance as at 30 June 2025</b>	<b>619,154</b>	<b>5,300</b>	<b>1,585,273</b>	<b>2,209,727</b>
Less: non-controlling interests	68,107	583	174,380	243,070
<b>Closing balance attributable to the Australian Government</b>	<b>551,047</b>	<b>4,717</b>	<b>1,410,893</b>	<b>1,966,657</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	9,420	9,595	9,704	9,828	9,781
Receipts from Government	29,845	27,500	27,500	27,500	27,500
Sale of goods and rendering of services	113,222	118,834	120,634	125,141	126,783
Interest	72,809	76,399	68,002	69,362	69,670
Dividends	9,021	9,246	9,468	9,448	9,296
Other	22,482	24,134	23,072	23,069	21,500
<b>Total cash received</b>	<b>256,799</b>	<b>265,708</b>	<b>258,380</b>	<b>264,348</b>	<b>264,530</b>
<b>Cash used</b>					
Employees	58,490	60,877	55,850	55,946	55,502
Suppliers	122,552	128,101	114,991	114,241	114,035
Borrowing costs	1,860	813	675	837	837
Net GST paid	-	153	-	-	-
Interest payments on lease liability	330	330	235	242	248
Other	9,876	10,498	12,017	14,068	15,800
<b>Total cash used</b>	<b>193,108</b>	<b>200,772</b>	<b>183,768</b>	<b>185,334</b>	<b>186,422</b>
<b>Net cash from/(used by) operating activities</b>	<b>63,691</b>	<b>64,936</b>	<b>74,612</b>	<b>79,014</b>	<b>78,108</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant, equipment and intangible	-	-	1,504	2,537	-
Proceeds from sales of financial instruments	35,213	60,214	80,786	80,342	82,581
Other - loans repayments	279,607	341,740	306,983	276,776	312,795
<b>Total cash received</b>	<b>314,820</b>	<b>401,954</b>	<b>389,273</b>	<b>359,655</b>	<b>395,376</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	5,181	10,298	-	-	3,109
Purchase of financial instruments	23,467	61,102	75,464	77,815	70,244
Other - loans & advances	385,634	416,161	436,246	433,320	432,666
<b>Total cash used</b>	<b>414,282</b>	<b>487,561</b>	<b>511,710</b>	<b>511,135</b>	<b>506,019</b>
<b>Net cash from/(used by) investing activities</b>	<b>(99,462)</b>	<b>(85,607)</b>	<b>(122,437)</b>	<b>(151,480)</b>	<b>(110,643)</b>

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	22,850	22,850	22,850	22,850	22,850
Other	23,650	23,000	35,811	52,156	28,519
<b>Total cash received</b>	<b>46,500</b>	<b>45,850</b>	<b>58,661</b>	<b>75,006</b>	<b>51,369</b>
<b>Cash used</b>					
Principal payments on lease liability	2,373	3,078	3,035	2,584	2,045
Dividends paid	12,539	8,065	-	-	-
<b>Total cash used</b>	<b>14,912</b>	<b>11,143</b>	<b>3,035</b>	<b>2,584</b>	<b>2,045</b>
<b>Net cash from/(used by) financing activities</b>	<b>31,588</b>	<b>34,707</b>	<b>55,626</b>	<b>72,422</b>	<b>49,324</b>
<b>Net increase/(decrease) in cash held</b>	<b>(4,183)</b>	<b>14,036</b>	<b>7,801</b>	<b>(44)</b>	<b>16,789</b>
Cash and cash equivalents at the beginning of the reporting period	105,859	101,676	115,712	123,513	123,469
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>101,676</b>	<b>115,712</b>	<b>123,513</b>	<b>123,469</b>	<b>140,258</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Equity injections - Bill 2	22,850	22,850	22,850	22,850	22,850
<b>Total new capital appropriations</b>	<b>22,850</b>	<b>22,850</b>	<b>22,850</b>	<b>22,850</b>	<b>22,850</b>
<i>Provided for:</i>					
IBA's IHOP	22,850	22,850	22,850	22,850	22,850
<b>Total items</b>	<b>22,850</b>	<b>22,850</b>	<b>22,850</b>	<b>22,850</b>	<b>22,850</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources (a)	5,181	10,298	-	-	3,109
<b>TOTAL</b>	<b>5,181</b>	<b>10,298</b>	<b>-</b>	<b>-</b>	<b>3,109</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	5,181	11,206	-	-	3,109
less: ROU Addition	-	(908)	-	-	-
<b>Total cash used to acquire assets</b>	<b>5,181</b>	<b>10,298</b>	<b>-</b>	<b>-</b>	<b>3,109</b>

Prepared on Australian Accounting Standards basis.

- (a) 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)**

	Buildings	Other property, plant and equipment	Investment property	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>					
Gross book value	57,738	65,068	189,005	26,017	337,828
Gross book value - ROU assets	14,807				14,807
Accumulated depreciation/ amortisation and impairment	(19,822)	(32,683)	-	(9,256)	(61,761)
Accumulated depreciation/amortisation and impairment - ROU assets	(4,064)	-	-	-	(4,064)
<b>Opening net book balance</b>	<b>48,659</b>	<b>32,385</b>	<b>189,005</b>	<b>16,761</b>	<b>286,810</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - other	1,821	-	7,535	942	10,298
By purchase - other - ROU assets	908	-	-	-	908
<b>Total additions</b>	<b>2,729</b>	<b>-</b>	<b>7,535</b>	<b>942</b>	<b>11,206</b>
<b>Other movements</b>					
Depreciation/amortisation expense	(936)	(3,811)	-	(2,961)	(7,708)
Depreciation/amortisation on ROU assets	(1,883)	-	-	-	(1,883)
Disposals					-
From disposal of entities or operations (including restructuring)	-	(582)	-	-	(582)
<b>Total other movements</b>	<b>(2,819)</b>	<b>(4,393)</b>	<b>-</b>	<b>(2,961)</b>	<b>(10,173)</b>
<b>As at 30 June 2025</b>					
Gross book value	59,559	64,486	196,540	26,959	348,452
Gross book value - ROU assets	15,715	-	-	-	14,807
Accumulated depreciation/ amortisation and impairment	(20,758)	(36,494)	-	(12,217)	(69,469)
Accumulated depreciation/amortisation and impairment - ROU assets	(5,947)	-	-	-	(5,947)
<b>Closing net book balance</b>	<b>48,569</b>	<b>27,992</b>	<b>196,540</b>	<b>14,742</b>	<b>287,843</b>

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, an expectation 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**

	2023-24 <i>Estimated actual</i> \$'000	2024-25 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>59,836</b>	<b>43,179</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services (a)		
Outcome 1	9,812	10,087
Total annual appropriations	9,812	10,087
Special accounts (b)		
Indigenous Land and Sea Corporation Special Funding Account	62,248	64,755
Total special accounts	62,248	64,755
Amounts received from related entities		
Amounts from other entities (c)	1,240	1,240
Total amounts received from related entities	1,240	1,240
<b>Total funds from Government</b>	<b>73,300</b>	<b>76,082</b>
<b>Funds from other sources</b>		
Sale of goods and services	6,252	5,223
Other	21,061	19,706
<b>Total funds from other sources</b>	<b>27,313</b>	<b>24,929</b>
<b>Total net resourcing for ILSC</b>	<b>160,449</b>	<b>144,190</b>
	2023-24	2024-25
<b>Average staffing level (number)</b>	<b>167</b>	<b>167</b>

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

(a) Appropriation Bill (No. 1) 2024-25.

(b) 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.

(c) 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**

		2023-24	2024-25	2025-26	2026-27	2027-28
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Payment measures</b>						
Savings from External Labour – extension (a)	1.1	-	(8)	(9)	(9)	(68)
<b>Total</b>		-	<b>(8)</b>	<b>(9)</b>	<b>(9)</b>	<b>(68)</b>
<b>Total payment measures</b>						
Departmental		-	(8)	(9)	(9)	(68)
<b>Total</b>		-	<b>(8)</b>	<b>(9)</b>	<b>(9)</b>	<b>(68)</b>

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.

(a) 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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Program 1.1: Acquire and manage Indigenous land and water-related interest</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	9,812	10,087	10,276	10,496	10,639
Payment from related entities	17,347	16,800	15,800	14,800	13,800
Special accounts					
Indigenous Land and Sea Corporation Special Funding Account	62,248	64,755	66,479	68,397	70,013
Revenues from other independent sources	1,506	1,172	1,746	2,115	3,677
<b>Total expenses for Outcome 1</b>	<b>90,913</b>	<b>92,814</b>	<b>94,301</b>	<b>95,808</b>	<b>98,129</b>
	2023-24	2024-25			
<b>Average staffing level (number)</b>	<b>167</b>	<b>167</b>			

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.

<b>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.</b>		
<b>Program 1.1</b> The objective of this program is to acquire and manage Indigenous land and water-related interests.		
<b>Key Activities (a)</b>	<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current Year 2023-24	Deliverable 1	Exceeded
	Interests in land and water/waters acquired	
	Deliverable 2	Exceeded
	Interests granted	
	Deliverable 3	<i>On Track</i>
	Number of active acquisition and management projects	
	KPI 1 - Indigenous employment <ul style="list-style-type: none"> <li>A. Number of Indigenous staff directly employed across the ILSC Group</li> <li>B. Number of Indigenous employment outcomes enabled by ILSC funded projects active in financial year</li> </ul>	On Track  On Track
KPI 2 - Indigenous training <ul style="list-style-type: none"> <li>A. Number of Indigenous trainees hosted/employed across the ILSC Group</li> <li>B. Number of Indigenous training completions enabled by ILSC funded projects active in financial year</li> </ul>	On Track  On Track	

<b>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.</b>		
<b>Program 1.1</b> The objective of this program is to acquire and manage Indigenous land and water-related interests.		
<b>Key Activities (a)</b>	<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current Year 2023-24	KPI 3- Indigenous business development	On Track
	Number of Indigenous enterprises assisted by ILSC Group projects	
	KPI 4- Protection of Indigenous culture, heritage and the environment	On Track
	Proportion of ILSC Group projects commenced in the reporting period that maintained or protected Indigenous culture, heritage and/or the environment	
	KPI 5 - Collaboration	Exceeded
Proportion of ILSC Group projects commenced in the reporting period that that involved contributions from third parties (beyond immediate beneficiary group)		
	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 <ul style="list-style-type: none"> <li>A. Number of Indigenous staff directly employed across the ILSC Group</li> <li>B. Number of Indigenous employment outcomes enabled by ILSC funded projects active in financial year</li> </ul>	400 300

<b>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.</b>		
<b>Program 1.1</b> The objective of this program is to acquire and manage Indigenous land and water-related interests.		
<b>Key Activities (a)</b>	<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Budget Year 2024-25	KPI 2 - Indigenous training <ul style="list-style-type: none"> <li>A. Number of Indigenous trainees hosted/employed across the ILSC Group</li> <li>B. Number of Indigenous training completions enabled by ILSC funded projects active in financial year</li> </ul>	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: <ul style="list-style-type: none"> <li>Engagement across the Indigenous Estate</li> <li>\$ Leveraged into country Non-beneficiary partners in projects</li> </ul>
	Forward Estimates 2025-28	

## 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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	25,963	26,600	26,950	27,100	27,845
Suppliers	61,346	62,644	64,001	65,958	67,784
Depreciation and amortisation (a)	3,604	3,570	3,350	2,750	2,500
<b>Total expenses</b>	<b>90,913</b>	<b>92,814</b>	<b>94,301</b>	<b>95,808</b>	<b>98,129</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	6,252	6,230	6,000	5,600	5,300
Interest	17,347	16,800	15,800	14,800	13,800
Indigenous Land and Sea Corporation Special Funding Account	62,248	64,755	66,479	68,397	70,013
Other	4,954	4,146	3,983	3,734	4,584
<b>Total own-source revenue</b>	<b>90,801</b>	<b>91,931</b>	<b>92,262</b>	<b>92,531</b>	<b>93,697</b>
<b>Total own-source income</b>	<b>90,801</b>	<b>91,931</b>	<b>92,262</b>	<b>92,531</b>	<b>93,697</b>
<b>Net (cost of)/contribution by services</b>	<b>(112)</b>	<b>(883)</b>	<b>(2,039)</b>	<b>(3,277)</b>	<b>(4,432)</b>
Revenue from Government	9,812	10,087	10,276	10,496	10,639
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>9,700</b>	<b>9,204</b>	<b>8,237</b>	<b>7,219</b>	<b>6,207</b>
<b>Total comprehensive income/(loss)</b>	<b>9,700</b>	<b>9,204</b>	<b>8,237</b>	<b>7,219</b>	<b>6,207</b>
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>9,700</b>	<b>9,204</b>	<b>8,237</b>	<b>7,219</b>	<b>6,207</b>
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>9,700</b>	<b>9,204</b>	<b>8,237</b>	<b>7,219</b>	<b>6,207</b>

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	43,179	43,383	43,620	43,839	44,046
Trade and other receivables	339,965	349,972	357,702	364,752	370,902
Other investments	30,000	30,000	30,000	30,000	30,000
<b>Total financial assets</b>	<b>413,144</b>	<b>423,355</b>	<b>431,322</b>	<b>438,591</b>	<b>444,948</b>
<b>Non-financial assets</b>					
Land and buildings	3,712	1,742	-	-	-
Property, plant and equipment	34,992	34,892	34,842	32,452	29,534
Intangibles	3,491	3,491	3,491	3,491	3,491
Biological Assets	4,975	4,975	4,975	4,975	4,975
Inventories	166,197	166,197	166,197	166,197	166,197
Other non-financial assets	799	862	759	445	330
<b>Total non-financial assets</b>	<b>214,166</b>	<b>212,159</b>	<b>210,264</b>	<b>207,560</b>	<b>204,527</b>
<b>Total assets</b>	<b>627,310</b>	<b>635,514</b>	<b>641,586</b>	<b>646,151</b>	<b>649,475</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	18,018	18,018	16,795	14,781	13,316
Other payables	1,407	1,407	1,407	1,407	1,407
<b>Total payables</b>	<b>19,425</b>	<b>19,425</b>	<b>18,202</b>	<b>16,188</b>	<b>14,723</b>
<b>Interest bearing liabilities</b>					
Leases	5,213	4,213	3,271	2,631	1,213
<b>Total interest bearing liabilities</b>	<b>5,213</b>	<b>4,213</b>	<b>3,271</b>	<b>2,631</b>	<b>1,213</b>
<b>Provisions</b>					
Employee provisions	4,101	4,101	4,101	4,101	4,101
Other provisions	165,970	165,970	165,970	165,970	165,970
<b>Total provisions</b>	<b>170,071</b>	<b>170,071</b>	<b>170,071</b>	<b>170,071</b>	<b>170,071</b>
<b>Total liabilities</b>	<b>194,709</b>	<b>193,709</b>	<b>191,544</b>	<b>188,890</b>	<b>186,007</b>
<b>Net assets</b>	<b>432,601</b>	<b>441,805</b>	<b>450,042</b>	<b>457,261</b>	<b>463,468</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Reserves	10,161	10,161	10,161	10,161	10,161
Retained surplus (accumulated deficit)	422,440	431,644	439,881	447,100	453,307
<b>Total parent entity interest</b>	<b>432,601</b>	<b>441,805</b>	<b>450,042</b>	<b>457,261</b>	<b>463,468</b>
<b>Total equity</b>	<b>432,601</b>	<b>441,805</b>	<b>450,042</b>	<b>457,261</b>	<b>463,468</b>

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)**

	Retained earnings	Asset revaluation reserve	Total equity
	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2024</b>			
Balance carried forward from previous period	422,440	10,161	432,601
<b>Adjusted opening balance</b>	<b>422,440</b>	<b>10,161</b>	<b>432,601</b>
<b>Comprehensive income</b>			
Surplus/(deficit) for the period	9,204	-	9,204
<b>Total comprehensive income</b>	<b>9,204</b>	<b>-</b>	<b>9,204</b>
<b>Estimated closing balance as at 30 June 2025</b>	<b>431,644</b>	<b>10,161</b>	<b>441,805</b>
<b>Closing balance attributable to the Australian Government</b>	<b>431,644</b>	<b>10,161</b>	<b>441,805</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	9,812	10,087	10,276	10,496	10,639
Receipts from Government Indigenous Land and Sea Corporation	1,240	1,240	1,240	1,297	1,300
Special Funding Account	62,248	64,755	66,479	68,397	70,013
Sale of goods and rendering of services	6,252	5,223	6,270	5,550	5,150
Other	3,714	2,906	2,846	2,751	3,399
<b>Total cash received</b>	<b>83,266</b>	<b>84,211</b>	<b>87,111</b>	<b>88,491</b>	<b>90,501</b>
<b>Cash used</b>					
Employees	25,963	26,600	26,950	27,100	27,845
Suppliers	62,357	62,644	65,224	67,972	69,249
Other	-	63	-	-	-
<b>Total cash used</b>	<b>88,320</b>	<b>89,307</b>	<b>92,174</b>	<b>95,072</b>	<b>97,094</b>
<b>Net cash from/(used by) operating activities</b>	<b>(5,054)</b>	<b>(5,096)</b>	<b>(5,063)</b>	<b>(6,581)</b>	<b>(6,593)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Repayments of advances and loans	1,990	7,800	7,800	7,800	7,800
<b>Total cash received</b>	<b>1,990</b>	<b>7,800</b>	<b>7,800</b>	<b>7,800</b>	<b>7,800</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	1,593	1,500	1,500	-	-
Advances and loans made	11,000	-	-	-	-
<b>Total cash used</b>	<b>12,593</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>-</b>
<b>Net cash from/(used by) investing activities</b>	<b>(10,603)</b>	<b>6,300</b>	<b>6,300</b>	<b>7,800</b>	<b>7,800</b>

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Principal payments on lease liability	1,000	1,000	1,000	1,000	1,000
<b>Total cash used</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Net cash from/(used by) financing activities</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(16,657)</b>	<b>204</b>	<b>237</b>	<b>219</b>	<b>207</b>
Cash and cash equivalents at the beginning of the reporting period	59,836	43,179	43,383	43,620	43,839
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>43,179</b>	<b>43,383</b>	<b>43,620</b>	<b>43,839</b>	<b>44,046</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Forw ard	Forw ard	Forw ard
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources (a)	1,876	1,500	1,500	-	-
<b>TOTAL</b>	<b>1,876</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>-</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases					
less: additions by creditors / borrow ings	1,876	1,500	1,500	-	-
less: ROU Addtions	(283)	-	-	-	-
<b>Total cash used to acquire assets</b>	<b>1,593</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

(a) 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)**

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Biological assets	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>						
Gross book value	-	-	37,491	4,368	4,975	46,834
Gross book value - ROU assets	1,844	7,028	-	-	-	8,872
Accumulated depreciation/ amortisation and impairment	-	-	(2,499)	(877)	-	(3,376)
Accumulated depreciation/amortisation and impairment - ROU assets	(967)	(4,193)	-	-	-	(5,160)
<b>Opening net book balance</b>	<b>877</b>	<b>2,835</b>	<b>34,992</b>	<b>3,491</b>	<b>4,975</b>	<b>47,170</b>
<b>Capital asset additions</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - other	-	-	1,500	-	-	1,500
<b>Total additions</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>1,500</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	-	(1,570)	-	-	(1,570)
Depreciation/amortisation on ROU assets	(800)	(1,170)	(30)	-	-	(2,000)
<b>Total other movements</b>	<b>(800)</b>	<b>(1,170)</b>	<b>(1,600)</b>	<b>-</b>	<b>-</b>	<b>(3,570)</b>
<b>As at 30 June 2025</b>						
Gross book value	-	-	38,991	4,368	4,975	48,334
Gross book value - ROU assets	1,844	7,028	-	-	-	8,872
Accumulated depreciation/ amortisation and impairment	-	-	(4,069)	(877)	-	(4,946)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,767)	(5,363)	(30)	-	-	(7,160)
<b>Closing net book balance</b>	<b>77</b>	<b>1,665</b>	<b>34,892</b>	<b>3,491</b>	<b>4,975</b>	<b>45,100</b>

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**

	2023-24 <i>Estimated actual</i> \$'000	2024-25 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)(c)	94,471	94,471
Departmental appropriation (d)	341,194	310,323
s74 External Revenue (e)	16,440	15,475
Departmental capital budget (f)	8,947	8,920
Annual appropriations - other services - non-operating		
Prior year appropriations available (c)	2,280	2,280
Equity injection (g)	2,101	2,101
<i>Total departmental annual appropriations</i>	<i>465,433</i>	<i>433,570</i>
<b>Total departmental resourcing</b>	<b>465,433</b>	<b>433,570</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)(c)	294,215	294,215
Outcome 1	1,766,277	1,938,968
Annual appropriations - other services - specific payments to States, ACT, NT and local government (g)		
Outcome 1 (h)	3,635	3,744
<i>Total administered annual appropriations</i>	<i>2,064,127</i>	<i>2,236,927</i>
<i>Total administered special appropriations</i>	<i>79,635</i>	<i>84,276</i>
Special accounts (i)		
Opening balance	99,648	80,976
Appropriation receipts	400	400
Statutory credit of royalty equivalent receipts	373,340	367,315
Non-appropriation receipts	1,674,825	1,155,167
<i>Total special account receipts</i>	<i>2,148,213</i>	<i>1,603,858</i>
<i>less administered appropriations drawn from special appropriations and credited to special accounts</i>	<i>(400)</i>	<i>(400)</i>
<b>Total administered resourcing</b>	<b>4,291,575</b>	<b>3,924,661</b>
<b>Total resourcing for NIAA</b>	<b>4,757,008</b>	<b>4,358,231</b>
	2023-24	2024-25
<b>Average staffing level (number)</b>	<b>1,432</b>	<b>1,486</b>

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

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

(a) Appropriation Bill (No.1) 2024-25.

(b) Represents unspent appropriations available from prior years.

(c) 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).

(d) Excludes departmental capital budget (DCB).

(e) Estimated External Revenue receipts under section 74 of the PGPA Act.

- (f) 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'.
- (g) Appropriation Bill (No.2) 2024-25.
- (h) 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-ntra-i-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.
- (i) 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**

		2023-24	2024-25	2025-26	2026-27	2027-28
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Payment measures</b>						
APS Capability Fund: 2024-25 projects funded under round two						
	Departmental payment	1.7	-	647	-	-
<b>Total</b>			-	<b>647</b>	-	-
First Nations Digital Inclusion (a)						
	Administered payment	1.5	-	(3,000)	(3,000)	(3,000)
<b>Total</b>			-	<b>(3,000)</b>	<b>(3,000)</b>	<b>(3,000)</b>
Further Investment to Closing the Gap						
	Administered payment	1.2, 1.4, 1.5	(10,000)	12,624	(2,558)	(2,614)
	Departmental payment	1.7	-	1,594	-	-
<b>Total</b>			<b>(10,000)</b>	<b>14,218</b>	<b>(2,558)</b>	<b>(2,614)</b>
Mental Health (b)						
	Administered payment	1.1 & 1.3	-	(750)	(468)	(474)
	Departmental payment	1.7	-	750	468	474
<b>Total</b>			-	-	-	-
National Commissioner for Aboriginal and Torres Strait Islander Children and Young People (c)						
	Administered payment	1.1	-	(1,999)	(935)	-
<b>Total</b>			-	<b>(1,999)</b>	<b>(935)</b>	-
National Legal Assistance Partnership (d)						
	Administered payment	1.1	-	8,611	-	-
<b>Total</b>			-	<b>8,611</b>	-	-
Northern Territory Homelands and Housing (e)						
	Administered payment	1.5	(20,000)	(114,886)	(117,886)	(120,872)
	Departmental payment	1.7	-	568	577	567
<b>Total</b>			<b>(20,000)</b>	<b>(114,318)</b>	<b>(117,309)</b>	<b>(120,305)</b>
					<b>(122,837)</b>	

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

		2023-24	2024-25	2025-26	2026-27	2027-28
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
Savings from External Labour						
– extension (f)						
Departmental payment	1.7	-	(527)	(541)	(410)	(2,972)
<b>Total</b>		-	<b>(527)</b>	<b>(541)</b>	<b>(410)</b>	<b>(2,972)</b>
<b>Total payment measures</b>						
Administered		(30,000)	(99,400)	(124,847)	(126,960)	(126,855)
Departmental		-	3,032	504	631	(1,620)
<b>Total</b>		<b>(30,000)</b>	<b>(96,368)</b>	<b>(124,343)</b>	<b>(126,329)</b>	<b>(128,475)</b>

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*.

- (a) 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.
- (b) 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.
- (c) 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.
- (d) 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.
- (e) This measure includes Treasury payments which can be found in the Treasury Portfolio's 2024-25 Portfolio Budget Statements
- (f) 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

<p><b>Attorney General's Department</b></p> <hr style="border-top: 1px dotted black;"/> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – Attorney-General’s Department Operating Expenses – Legal Services and Families</li> <li>• Program 1.4 – Justice Services</li> <li>• Program 1.6 – Criminal Justice</li> </ul>
<p>Contribution to Outcome 1 made by linked programs</p> <p>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:</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul>

<p><b>Department of Agriculture, Fisheries and Forestry</b></p> <hr/> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.2 – Sustainable Management - Natural Resources</li> <li>• Program 2.1 – Biosecurity and Export Services</li> </ul>
<p>Contribution to Outcome 1 made by linked programs</p> <p>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.</p>
<p><b>Department of Climate Change, Energy, the Environment and Water</b></p> <hr/> <p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 2.1 – Conserve, protect and sustainably manage Australia’s natural environment through a nature positive approach</li> </ul>
<p>Contribution to Outcome 1 made by linked program</p> <p>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.</p>
<p><b>Department of Employment and Workplace Relations</b></p> <hr/> <p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 1 – Employment Services</li> </ul>
<p>Contribution to Outcome 1 made by linked program</p> <p>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.</p>

<b>Department of Education</b>
<b>Program</b>
<ul style="list-style-type: none"> <li>• Program 1.1 – Support for the Child Care System</li> </ul>
<p>Contribution to Outcome 1 made by linked program</p> <p>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.</p> <p>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.</p> <p>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</p>

<p><b>Department of Education</b></p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>
<p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 1.2 – Child Care Subsidy</li> </ul>
<p>Contribution to Outcome 1 made by linked program</p> <p>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.</p>

<p><b>Program</b></p> <ul style="list-style-type: none"><li>• Program 2.3 – Higher Education Support</li></ul>
<p>Contribution to Outcome 1 made by linked program</p> <p>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.</p> <p><b>Regional University Study Hubs program</b></p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p><b>Suburban University Study Hubs</b></p> <p>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.</p> <p>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.</p> <p>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.</p> <p>Higher Education Participation and Partnership Program (HEPPP)</p>

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 underserved 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.

<b>Department of Health and Aged Care</b>
<b>Program</b> <ul style="list-style-type: none"><li>• Program 1.3 – First Nations Health</li></ul>
<p>Contribution to Outcome 1 made by linked program</p> <p>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.</p> <p>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.</p>
<b>Department of Social Services</b>
<b>Programs</b> <ul style="list-style-type: none"><li>• Program 1.6 – Working Age Payments</li><li>• Program 1.7 – Student Payments</li><li>• Program 2.1 – Families and Communities</li><li>• Program 3.1 – Disability and Carers</li><li>• Program 4.1 – Housing and Homelessness</li></ul>
<p>Contribution to Outcome 1 made by linked programs</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>DSS also contributes to the IAS by supporting eligible First Nations peoples living in non-remote regions with a disability into work.</p>



**Department of Social Services**

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 (CDF). DSS will continue to work

### Department of Social Services

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

<b>Services Australia</b>
• 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.

<b>The Treasury</b>
<b>Program</b>
• 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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>Program 1.1: Jobs, Land and the Economy</b>					
Administered expenses					
Ordinary annual services					
(Appropriation Bill No. 1)	865,817	940,052	1,040,593	1,124,020	1,208,219
<b>Total annual administered expenses</b>	<b>865,817</b>	<b>940,052</b>	<b>1,040,593</b>	<b>1,124,020</b>	<b>1,208,219</b>
Special appropriations					
<i>Aboriginal Land Rights (Northern Territory (Act) 1976 - Ranger Agreement Public Governance, Performance and Accountability Act 2013, s.77</i>					
	1,153	1,180	1,207	1,237	1,269
	10	10	10	10	10
<b>Total special appropriation expense</b>	<b>1,163</b>	<b>1,190</b>	<b>1,217</b>	<b>1,247</b>	<b>1,279</b>
Aboriginals and Torres Strait Islander Corporations Unclaimed Money Account					
	12	12	12	12	12
Aboriginals Benefit Account	493,706	429,502	365,730	325,483	327,305
Indigenous Land and Sea Corporation Funding Special Account (a)	62,251	64,755	66,479	68,397	70,013
<b>Total special account expenses</b>	<b>555,969</b>	<b>494,269</b>	<b>432,221</b>	<b>393,892</b>	<b>397,330</b>
Expenses not requiring appropriation in the Budget year (b)					
	966	1,002	1,041	1,042	1,026
<b>Administered total</b>	<b>1,423,915</b>	<b>1,436,513</b>	<b>1,475,072</b>	<b>1,520,201</b>	<b>1,607,854</b>
<b>Total expenses for program 1.1</b>	<b>1,423,915</b>	<b>1,436,513</b>	<b>1,475,072</b>	<b>1,520,201</b>	<b>1,607,854</b>
<b>Program 1.2: Children and Schooling</b>					
Administered expenses					
Ordinary annual services					
(Appropriation Bill No. 1)	272,676	302,435	284,484	264,923	285,840
Other services (Appropriation Bill No. 2) (c)	3,635	3,744	-	-	-
<b>Total annual administered expenses</b>	<b>276,311</b>	<b>306,179</b>	<b>284,484</b>	<b>264,923</b>	<b>285,840</b>
Special appropriations					
<i>Higher Education Support Act 2003</i>					
	78,472	83,086	85,899	88,349	90,686
<b>Total special appropriation expenses</b>	<b>78,472</b>	<b>83,086</b>	<b>85,899</b>	<b>88,349</b>	<b>90,686</b>
Expenses not requiring appropriation in the Budget year (b)					
	32	33	33	33	33
<b>Administered total</b>	<b>354,815</b>	<b>389,298</b>	<b>370,416</b>	<b>353,305</b>	<b>376,559</b>
<b>Total expenses for program 1.2</b>	<b>354,815</b>	<b>389,298</b>	<b>370,416</b>	<b>353,305</b>	<b>376,559</b>

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>Program 1.3: Safety and Wellbeing</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	452,943	547,656	460,014	320,660	329,458
<b>Total annual administered expenses</b>	<b>452,943</b>	<b>547,656</b>	<b>460,014</b>	<b>320,660</b>	<b>329,458</b>
<b>Administered total</b>	<b>452,943</b>	<b>547,656</b>	<b>460,014</b>	<b>320,660</b>	<b>329,458</b>
<b>Total expenses for program 1.3</b>	<b>452,943</b>	<b>547,656</b>	<b>460,014</b>	<b>320,660</b>	<b>329,458</b>
<b>Program 1.4: Culture and Capability</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	86,287	62,023	60,704	53,293	56,334
<b>Total annual administered expenses</b>	<b>86,287</b>	<b>62,023</b>	<b>60,704</b>	<b>53,293</b>	<b>56,334</b>
Special accounts					
Services for Other Entities and Trust Moneys					
	2,340	1,300	100	100	100
<b>Total special account expenses</b>	<b>2,340</b>	<b>1,300</b>	<b>100</b>	<b>100</b>	<b>100</b>
Expenses not requiring appropriation in the Budget year (b)	323	337	329	335	331
<i>less expenses made from appropriations credited to special accounts</i>	<i>(400)</i>	<i>(400)</i>	-	-	-
<b>Administered total</b>	<b>88,550</b>	<b>63,260</b>	<b>61,133</b>	<b>53,728</b>	<b>56,765</b>
<b>Total expenses for program 1.4</b>	<b>88,550</b>	<b>63,260</b>	<b>61,133</b>	<b>53,728</b>	<b>56,765</b>
<b>Program 1.5: Remote Australia Strategies</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1) (d)	46,758	75,809	61,830	62,377	68,229
<b>Total annual administered expenses</b>	<b>46,758</b>	<b>75,809</b>	<b>61,830</b>	<b>62,377</b>	<b>68,229</b>
Special accounts					
Indigenous Remote Service Delivery Special Account					
	17,623	21,459	16,275	10,000	4,976
<b>Total special account expenses</b>	<b>17,623</b>	<b>21,459</b>	<b>16,275</b>	<b>10,000</b>	<b>4,976</b>
Expenses not requiring appropriation in the Budget year (b)	310	373	235	306	305
<b>Administered total</b>	<b>64,691</b>	<b>97,641</b>	<b>78,340</b>	<b>72,683</b>	<b>73,510</b>
<b>Total expenses for program 1.5</b>	<b>64,691</b>	<b>97,641</b>	<b>78,340</b>	<b>72,683</b>	<b>73,510</b>

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Program 1.6: Evaluation and Research</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	11,415	10,993	11,236	11,460	11,668
<b>Total annual administered expenses</b>	<b>11,415</b>	<b>10,993</b>	<b>11,236</b>	<b>11,460</b>	<b>11,668</b>
Special accounts					
Services for Other Entities and Trust Moneys	192	-	-	-	-
<b>Total special account expenses</b>	<b>192</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administered total</b>	<b>11,607</b>	<b>10,993</b>	<b>11,236</b>	<b>11,460</b>	<b>11,668</b>
<b>Total expenses for program 1.6</b>	<b>11,607</b>	<b>10,993</b>	<b>11,236</b>	<b>11,460</b>	<b>11,668</b>
<b>Program 1.7: Program Support</b>					
Departmental expenses					
Departmental appropriation (e)	346,124	310,323	302,310	287,117	284,057
s74 External Revenue (f)	17,405	17,961	18,410	18,791	19,195
Expenses not requiring appropriation in the Budget year (b)	37,546	19,379	19,467	19,467	19,468
<b>Departmental total</b>	<b>401,075</b>	<b>347,663</b>	<b>340,187</b>	<b>325,375</b>	<b>322,720</b>
<b>Total expenses for program 1.7</b>	<b>401,075</b>	<b>347,663</b>	<b>340,187</b>	<b>325,375</b>	<b>322,720</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,735,896	1,938,968	1,918,861	1,836,733	1,959,748
Other services (Appropriation Bill No. 2) (c)	3,635	3,744	-	-	-
Special appropriations	79,635	84,276	87,116	89,596	91,965
Special accounts	576,124	517,028	448,596	403,992	402,406
Expenses not requiring appropriation in the Budget year (b)	1,631	1,745	1,638	1,716	1,695
<i>less expenses made from appropriations credited to special accounts</i>	<i>(400)</i>	<i>(400)</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>Administered total</b>	<b>2,396,521</b>	<b>2,545,361</b>	<b>2,456,211</b>	<b>2,332,037</b>	<b>2,455,814</b>
Departmental expenses (e)					
Departmental appropriation	346,124	310,323	302,310	287,117	284,057
s74 External Revenue (f)	17,405	17,961	18,410	18,791	19,195
Expenses not requiring appropriation in the Budget year (b)	37,546	19,379	19,467	19,467	19,468
<b>Departmental total</b>	<b>401,075</b>	<b>347,663</b>	<b>340,187</b>	<b>325,375</b>	<b>322,720</b>
<b>Total expenses for Outcome 1</b>	<b>2,797,596</b>	<b>2,893,024</b>	<b>2,796,398</b>	<b>2,657,412</b>	<b>2,778,534</b>
	2023-24	2024-25			
<b>Average staffing level (number)</b>	<b>1,432</b>	<b>1,486</b>			

- (a) 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.
- (b) 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.

- (c) 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](#). 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.
- (d) 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.
- (e) Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as government priorities change.
- (f) 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.

<b>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</b>		
<b>Program 1.1 – Jobs, Land and the Economy</b> 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.		
<b>Key Activities (a)</b>	Enhance economic outcomes for First Nations peoples	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
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% <i>Year-end forecast: On track</i>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
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.	90%
	Portion of CDP participants that achieve a 26-week employment outcome (b)	4% or higher
	Percentage of applications under the Remote Jobs and Economic Development Program that are processed within 90 days	80%
	Total number of jobs funded under the Remote Jobs and Economic Development Program	930 Jobs



<b>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</b>		
<b>Program 1.1 – Jobs, Land and the Economy</b>		
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.		
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.	90%
	Percentage of applications under the Remote Jobs and Economic Development Program that are processed within 90 days	Year-on-year increase
	Total number of jobs funded under the Remote Jobs and Economic Development Program	Additional 1035 in 2025-26 Additional 1035 in 2026-27
Material changes to Program 1.1 resulting from 2023-24 Budget Measures: Nil		

- (a) 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.
- (b) This measure will cease at the end of the 2024-25 year due to the CDP program terminating on 30 June 2025.

<b>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</b>		
<b>Program 1.2 – Children and Schooling</b>		
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.		
<b>Key Activities (a)</b>	Support early childhood development and wellbeing, and First Nations peoples educational participation and attainment	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
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% <i>Year-end forecast: On track</i>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
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		

(a) 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.

<b>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</b>		
<b>Program 1.3 – Safety and Wellbeing</b> 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.		
<b>Key Activities (a)</b>	Improve mental health, emotional and physical wellbeing and safety	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
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% <i>Year-end forecast: Substantially on track</i>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
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		

- (a) 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.

<b>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</b>		
<b>Program 1.4 – Culture and Capability</b> 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.		
<b>Key Activities (a)</b>	Maintain cultural expression and conservation, and support First Nations participation in policy development and decision-making	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
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% <i>Year-end forecast: On track</i>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
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		

(a) 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.

<b>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</b>		
<b>Program 1.5 – Remote Australia Strategies</b>		
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.		
<b>Key Activities (a)</b>	Enhance regional governance and improved partnerships with communities	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
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% <i>Year-end forecast: Partially on track</i>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
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		

- (a) 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.

<b>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</b>		
<b>Program 1.6- Evaluation and Research</b>		
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.		
<b>Key Activities (a)</b>	Evaluate the NIAA’s programs	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
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. <i>Year-end forecast: On track</i>  100% of final evaluation reports accepted in 2023 are published in full or in summary within 6 months of being accepted.  <i>Year-end forecast: On track</i>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
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		

(a) 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.

<b>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</b>		
<b>Program 1.7- Program Support</b>		
This program is the departmental support program to the activities of the NIAA as directed by government.		
<b>Key Activities (a)</b>	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	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
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. <i>Year-end forecast: On track</i>  Coordinates whole-of-government implementation of the National Agreement on Closing the Gap. <i>Year-end forecast: On track</i>  Milestones in implementing the Priority Reform actions have been achieved (where applicable) <i>Year-end forecast: On track</i>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
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		

- (a) 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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	220,942	217,351	216,004	222,565	224,918
Suppliers	115,407	99,537	93,320	71,947	66,938
Depreciation and amortisation	29,899	29,732	29,820	29,820	29,821
Finance costs (a)	1,043	1,043	1,043	1,043	1,043
Other	33,784	-	-	-	-
<b>Total expenses</b>	<b>401,075</b>	<b>347,663</b>	<b>340,187</b>	<b>325,375</b>	<b>322,720</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Revenue from contracts w ith customers	13,611	14,087	14,467	14,786	15,126
Rental income	1,713	1,773	1,821	1,861	1,904
Resources received free of charge	2,081	2,101	2,122	2,144	2,165
<b>Total own-source revenue</b>	<b>17,405</b>	<b>17,961</b>	<b>18,410</b>	<b>18,791</b>	<b>19,195</b>
<b>Total own-source income</b>	<b>17,405</b>	<b>17,961</b>	<b>18,410</b>	<b>18,791</b>	<b>19,195</b>
<b>Net cost of / (contribution by) services</b>	<b>(383,670)</b>	<b>(329,702)</b>	<b>(321,777)</b>	<b>(306,584)</b>	<b>(303,525)</b>
Revenue from Government	346,124	310,323	302,310	287,117	284,057
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(37,546)</b>	<b>(19,379)</b>	<b>(19,467)</b>	<b>(19,467)</b>	<b>(19,468)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(37,546)</b>	<b>(19,379)</b>	<b>(19,467)</b>	<b>(19,467)</b>	<b>(19,468)</b>

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

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(37,546)</b>	<b>(19,379)</b>	<b>(19,467)</b>	<b>(19,467)</b>	<b>(19,468)</b>
plus: depreciation/amortisation expenses previously funded through revenue appropriations (b)	13,034	13,130	13,244	13,244	13,140
plus: depreciation/amortisation expenses for ROU assets (c)	16,865	16,602	16,576	16,576	16,681
less: principal repayments on leased assets (c)	10,353	10,353	10,353	10,353	10,353
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>(18,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

- (a) Finance costs primarily relates to interest on lease liabilities recognised under AASB 16 *Leases*.
- (b) 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.
- (c) Applies to leases under AASB 16 *Leases*.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	79,066	77,877	77,977	80,366	82,998
<b>Total financial assets</b>	<b>79,066</b>	<b>77,877</b>	<b>77,977</b>	<b>80,366</b>	<b>82,998</b>
<b>Non-financial assets</b>					
Property, plant and equipment	160,513	143,253	120,482	97,727	74,877
Intangibles	12,499	11,048	15,142	19,303	23,656
Prepayments	2,657	2,803	2,788	2,788	2,749
Assets held for sale	805	805	805	805	805
<b>Total non-financial assets</b>	<b>176,474</b>	<b>157,909</b>	<b>139,217</b>	<b>120,623</b>	<b>102,088</b>
<b>Total assets</b>	<b>255,540</b>	<b>235,786</b>	<b>217,194</b>	<b>200,989</b>	<b>185,086</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	10,866	10,584	10,702	10,705	10,720
Other payables	8,852	8,622	8,569	8,769	8,978
<b>Total payables</b>	<b>19,718</b>	<b>19,206</b>	<b>19,271</b>	<b>19,474</b>	<b>19,698</b>
<b>Interest bearing liabilities</b>					
Leases	93,240	82,887	72,534	62,181	51,828
<b>Total interest bearing liabilities</b>	<b>93,240</b>	<b>82,887</b>	<b>72,534</b>	<b>62,181</b>	<b>51,828</b>
<b>Provisions</b>					
Employee provisions	67,975	67,444	67,464	69,650	72,019
Other provisions	3,359	3,359	3,359	3,359	3,359
<b>Total provisions</b>	<b>71,334</b>	<b>70,803</b>	<b>70,823</b>	<b>73,009</b>	<b>75,378</b>
<b>Total liabilities</b>	<b>184,292</b>	<b>172,896</b>	<b>162,628</b>	<b>154,664</b>	<b>146,904</b>
<b>Net assets</b>	<b>71,248</b>	<b>62,890</b>	<b>54,566</b>	<b>46,325</b>	<b>38,182</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	118,576	129,597	140,740	151,966	163,290
Retained earnings	(76,374)	(95,753)	(115,220)	(134,687)	(154,155)
Asset revaluation reserve	29,046	29,046	29,046	29,046	29,046
<b>Total parent entity interest</b>	<b>71,248</b>	<b>62,890</b>	<b>54,566</b>	<b>46,325</b>	<b>38,181</b>
<b>Total Equity</b>	<b>71,248</b>	<b>62,890</b>	<b>54,566</b>	<b>46,325</b>	<b>38,181</b>

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)**

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2024</b>				
Balance carried forward from previous period	(76,374)	29,046	118,576	71,248
<b>Adjusted opening balance</b>	<b>(76,374)</b>	<b>29,046</b>	<b>118,576</b>	<b>71,248</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(19,379)	-	-	(19,379)
<b>Total comprehensive income</b>	<b>(19,379)</b>	<b>-</b>	<b>-</b>	<b>(19,379)</b>
of which:				
<b>Contributions by owners</b>				
Equity Injection - Appropriation	-	-	2,101	2,101
Departmental Capital Budget (DCB)	-	-	8,920	8,920
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>11,021</b>	<b>11,021</b>
<b>Estimated closing balance as at 30 June 2025</b>	<b>(95,753)</b>	<b>29,046</b>	<b>129,597</b>	<b>62,890</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(95,753)</b>	<b>29,046</b>	<b>129,597</b>	<b>62,890</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sale of services	17,332	15,475	16,206	16,677	17,209
Net GST received	2,929	2,735	2,753	2,842	2,986
Appropriations	357,842	321,114	311,837	294,293	290,987
<b>Total cash received</b>	<b>378,103</b>	<b>339,324</b>	<b>330,796</b>	<b>313,812</b>	<b>311,182</b>
<b>Cash used</b>					
Employees	207,713	217,927	215,982	220,193	222,348
Suppliers	148,909	100,837	93,906	72,636	67,676
Interest payments on lease liabilities	1,043	1,043	1,043	1,043	1,043
Retained receipts transferred to Official	10,085	9,164	9,512	9,587	9,762
<b>Total cash used</b>	<b>367,750</b>	<b>328,971</b>	<b>320,443</b>	<b>303,459</b>	<b>300,829</b>
<b>Net cash from operating activities</b>	<b>10,353</b>	<b>10,353</b>	<b>10,353</b>	<b>10,353</b>	<b>10,353</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	11,048	11,021	11,143	11,226	11,324
<b>Total cash used</b>	<b>11,048</b>	<b>11,021</b>	<b>11,143</b>	<b>11,226</b>	<b>11,324</b>
<b>Net cash used by investing activities</b>	<b>11,048</b>	<b>11,021</b>	<b>11,143</b>	<b>11,226</b>	<b>11,324</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity					
Equity injections	2,101	2,101	2,101	2,101	2,101
Departmental Capital Budget	8,947	8,920	9,042	9,125	9,223
<b>Total cash received</b>	<b>11,048</b>	<b>11,021</b>	<b>11,143</b>	<b>11,226</b>	<b>11,324</b>
<b>Cash used</b>					
Principal payments on lease liabilities	10,353	10,353	10,353	10,353	10,353
<b>Total cash used</b>	<b>10,353</b>	<b>10,353</b>	<b>10,353</b>	<b>10,353</b>	<b>10,353</b>
<b>Net cash from financing activities</b>	<b>695</b>	<b>668</b>	<b>790</b>	<b>873</b>	<b>971</b>
<b>Net increase in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	11,048	11,021	11,143	11,226	11,324
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	8,947	8,920	9,042	9,125	9,223
Equity injections - Bill 2	2,101	2,101	2,101	2,101	2,101
<b>Total new capital appropriations</b>	<b>11,048</b>	<b>11,021</b>	<b>11,143</b>	<b>11,226</b>	<b>11,324</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>11,048</i>	<i>11,021</i>	<i>11,143</i>	<i>11,226</i>	<i>11,324</i>
<b>Total Items</b>	<b>11,048</b>	<b>11,021</b>	<b>11,143</b>	<b>11,226</b>	<b>11,324</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	8,947	8,920	9,042	9,125	9,223
Funded by capital appropriation - equity injection	2,101	2,101	2,101	2,101	2,101
<b>TOTAL AMOUNT SPENT</b>	<b>11,048</b>	<b>11,021</b>	<b>11,143</b>	<b>11,226</b>	<b>11,324</b>

Prepared on Australian Accounting Standards basis.

(a) 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)**

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	L&B, IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000		\$'000
<b>As at 1 July 2024</b>						
Gross book value	11,163	67,081	11,923	32,984	805	123,956
Gross book value - ROU assets	1,265	154,778	3,680	-	-	159,723
Accumulated depreciation/ amortisation and impairment	-	(6,309)	(2,196)	(20,485)	-	(28,990)
Accumulated depreciation/ amortisation and impairment - ROU assets	(770)	(76,325)	(3,777)	-	-	(80,872)
<b>Opening net book balance</b>	<b>11,658</b>	<b>139,225</b>	<b>9,630</b>	<b>12,499</b>	<b>805</b>	<b>173,817</b>
<b>CAPITAL ASSET ADDITIONS</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation equity (a)	-	1,052	57	993	-	2,101
By purchase - appropriation ordinary annual services (b)	-	4,465	240	4,214	-	8,920
<b>Total additions</b>	<b>-</b>	<b>5,517</b>	<b>297</b>	<b>5,207</b>	<b>-</b>	<b>11,021</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	(6,304)	(168)	(6,658)	-	(13,130)
Depreciation/amortisation on ROU assets	(149)	(15,550)	(903)	-	-	(16,602)
<b>Total other movements</b>	<b>(149)</b>	<b>(21,854)</b>	<b>(1,071)</b>	<b>(6,658)</b>	<b>-</b>	<b>(29,732)</b>
<b>As at 30 June 2025</b>						
Gross book value	11,163	72,598	12,220	38,191	805	134,977
Gross book value - ROU assets	1,265	154,778	3,680	-	-	159,723
Accumulated depreciation/ amortisation and impairment	-	(12,613)	(2,364)	(27,143)	-	(42,120)
Accumulated depreciation/amortisation and impairment - ROU assets	(919)	(91,875)	(4,680)	-	-	(97,474)
<b>Closing net book balance</b>	<b>11,509</b>	<b>122,888</b>	<b>8,856</b>	<b>11,048</b>	<b>805</b>	<b>155,106</b>

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024–2025, including Collection Development Acquisition Budgets (CDABs).
- (b) '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)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	212	221	225	230	234
Suppliers	63,944	64,319	62,485	63,317	63,905
Subsidies - Petrol Sniffing Prevention Strategy	195	198	210	225	207
Grants	1,883,932	1,986,516	1,909,331	1,872,657	1,992,443
Depreciation and amortisation	497	497	497	497	497
Impairment loss on trade and other receivables	1,136	1,248	1,141	1,219	1,198
Payments associated w ith Land Councils	282,710	310,517	238,951	238,459	240,294
Payments to Indigenous Land and Sea Corporation (a)	62,251	64,755	66,479	68,397	70,013
Payments to Northern Territory Aboriginal Investment Corporation (b)	8,480	12,255	72,255	72,255	72,255
Personal Benefit Payments	78,232	90,156	90,101	-	-
Mining w ithholding tax	14,932	14,679	14,536	14,781	14,768
<b>Total expenses administered on behalf of Government</b>	<b>2,396,521</b>	<b>2,545,361</b>	<b>2,456,211</b>	<b>2,332,037</b>	<b>2,455,814</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Interest	65,768	40,000	41,200	42,436	43,709
Lease income	9,650	4,704	5,159	5,280	5,267
Indigenous Land and Sea Corporation Funding Special Account (a)	62,251	64,755	66,479	68,397	70,013
Other revenue	12,297	13,484	12,426	13,156	12,222
Resources received free of charge	3,576	3,576	3,576	3,576	3,576
<b>Total non-taxation revenue</b>	<b>153,542</b>	<b>126,519</b>	<b>128,840</b>	<b>132,845</b>	<b>134,787</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>153,542</b>	<b>126,519</b>	<b>128,840</b>	<b>132,845</b>	<b>134,787</b>
<b>Net cost of/(contribution by) services</b>	<b>2,242,979</b>	<b>2,418,842</b>	<b>2,327,371</b>	<b>2,199,192</b>	<b>2,321,027</b>
<b>Total comprehensive income/(loss)</b>	<b>(2,242,979)</b>	<b>(2,418,842)</b>	<b>(2,327,371)</b>	<b>(2,199,192)</b>	<b>(2,321,027)</b>

Prepared on Australian Accounting Standards basis.

(a) 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.

(b) 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)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	74,941	53,497	37,237	27,252	22,291
Trade receivables and other receivables	46,764	44,325	42,981	40,177	41,001
Term deposits	839,545	762,817	817,239	911,376	1,004,239
<b>Total financial assets</b>	<b>961,250</b>	<b>860,639</b>	<b>897,457</b>	<b>978,805</b>	<b>1,067,531</b>
<b>Non-financial assets</b>					
Property, plant and equipment (a)	7,883	7,646	7,409	7,172	6,935
Intangibles	19,423	19,163	18,903	18,643	18,383
Prepayments	508	610	796	638	681
<b>Total non-financial assets</b>	<b>27,814</b>	<b>27,419</b>	<b>27,108</b>	<b>26,453</b>	<b>25,999</b>
<b>Total assets administered on behalf of Government</b>	<b>989,064</b>	<b>888,058</b>	<b>924,565</b>	<b>1,005,258</b>	<b>1,093,530</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Trade creditors and accruals	3,773	3,995	4,047	3,958	4,022
Personal Benefits	504	504	504	504	504
Grants payable	46,550	45,626	49,124	49,753	52,469
Other payables	1,294	1,270	1,361	1,378	1,449
NTAIC Payables	60,000	-	-	-	-
<b>Total payables</b>	<b>112,121</b>	<b>51,395</b>	<b>55,036</b>	<b>55,593</b>	<b>58,444</b>
<b>Interest bearing liabilities</b>					
Leases	290	250	210	170	130
<b>Total interest bearing liabilities</b>	<b>290</b>	<b>250</b>	<b>210</b>	<b>170</b>	<b>130</b>
<b>Provisions</b>					
Employee provisions	8	9	9	9	7
Personal Benefits Provisions	8,207	8,207	8,207	8,207	8,207
<b>Total provisions</b>	<b>8,215</b>	<b>8,216</b>	<b>8,216</b>	<b>8,216</b>	<b>8,214</b>
<b>Total liabilities administered on behalf of Government</b>	<b>120,626</b>	<b>59,861</b>	<b>63,462</b>	<b>63,979</b>	<b>66,788</b>
<b>Net assets/(liabilities)</b>	<b>868,438</b>	<b>828,197</b>	<b>861,103</b>	<b>941,279</b>	<b>1,026,742</b>

Prepared on Australian Accounting Standards basis.

(a) Includes ROU assets as defined under AASB 16 *Leases*.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Net GST received	143,566	154,577	152,704	147,950	153,028
Indigenous Land and Sea Corporation	62,251	64,755	66,479	68,397	70,013
Other	10,489	14,484	12,592	13,556	11,218
Lease income receipts	9,650	4,704	5,159	5,280	5,267
<b>Total cash received</b>	<b>225,956</b>	<b>238,520</b>	<b>236,934</b>	<b>235,183</b>	<b>239,526</b>
<b>Cash used</b>					
Employees	212	220	225	230	236
Suppliers	60,909	60,521	58,857	59,830	60,265
Subsidy payments	195	198	210	225	207
Grants payments	1,880,887	1,987,440	1,905,833	1,872,028	1,989,728
Payments associated with Land Councils	276,885	305,934	231,490	230,525	230,638
Payments to Indigenous Land and Sea Corporation	62,251	64,755	66,479	68,397	70,013
Payments to Northern Territory Aboriginal Investment	586,001	91,643	94,347	94,795	96,651
Personal Benefit Payments	78,232	90,156	90,101	-	-
<b>Total cash used</b>	<b>2,945,572</b>	<b>2,600,867</b>	<b>2,447,542</b>	<b>2,326,030</b>	<b>2,447,738</b>
<b>Net cash from / (used by) operating activities</b>	<b>(2,719,616)</b>	<b>(2,362,347)</b>	<b>(2,210,608)</b>	<b>(2,090,847)</b>	<b>(2,208,212)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from realisation of investments	1,843,000	1,047,580	1,097,977	1,156,233	1,220,680
Interest on investments and loans	65,768	40,000	41,200	42,436	43,709
<b>Total cash received</b>	<b>1,908,768</b>	<b>1,087,580</b>	<b>1,139,177</b>	<b>1,198,669</b>	<b>1,264,389</b>
<b>Cash used</b>					
Purchase of investments	1,247,545	970,852	1,152,399	1,250,370	1,313,543
<b>Total cash used</b>	<b>1,247,545</b>	<b>970,852</b>	<b>1,152,399</b>	<b>1,250,370</b>	<b>1,313,543</b>
<b>Net cash from / (used by) investing activities</b>	<b>661,223</b>	<b>116,728</b>	<b>(13,222)</b>	<b>(51,701)</b>	<b>(49,154)</b>

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Principal payments on lease liabilities	40	40	40	40	40
<b>Total cash used</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>
<b>Net cash from/(used by) financing activities</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(2,058,433)</b>	<b>(2,245,659)</b>	<b>(2,223,870)</b>	<b>(2,142,588)</b>	<b>(2,257,406)</b>
Cash and cash equivalents at beginning of reporting period	99,649	74,941	53,497	37,237	27,252
Cash from Official Public Account for:					
- Appropriations	2,192,506	2,418,704	2,379,191	2,297,619	2,422,320
<b>Total cash from Official Public Account</b>	<b>2,192,506</b>	<b>2,418,704</b>	<b>2,379,191</b>	<b>2,297,619</b>	<b>2,422,320</b>
Cash to Official Public Account for:					
- Appropriations	144,402	154,386	152,667	146,765	154,046
- Special Accounts	14,379	40,103	18,914	18,251	15,830
<b>Total cash to Official Public Account</b>	<b>158,781</b>	<b>194,489</b>	<b>171,581</b>	<b>165,016</b>	<b>169,876</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>74,941</b>	<b>53,497</b>	<b>37,237</b>	<b>27,252</b>	<b>22,291</b>

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)**

	Land	Buildings	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>				
Gross book value	-	-	20,050	20,050
Gross book value - ROU assets	8,792	292	-	9,084
Accumulated depreciation/amortisation and impairment	-	-	(627)	(627)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,041)	(160)	-	(1,201)
<b>Opening net book balance</b>	<b>7,751</b>	<b>132</b>	<b>19,423</b>	<b>27,306</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Other movements</b>				
Depreciation/amortisation on ROU assets	(226)	(11)	(260)	(497)
<b>Total other movements</b>	<b>(226)</b>	<b>(11)</b>	<b>(260)</b>	<b>(237)</b>
<b>As at 30 June 2025</b>				
Gross book value	-	-	20,050	20,050
Gross book value - ROU assets	8,792	292	-	9,084
Accumulated depreciation/amortisation and impairment	-	-	(627)	(627)
Accumulated depreciation/amortisation and impairment - ROU	(1,267)	(171)	(260)	(1,698)
<b>Closing net book balance</b>	<b>7,525</b>	<b>121</b>	<b>19,163</b>	<b>26,809</b>

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**

	2023-24 <i>Estimated actual</i> \$'000	2024-25 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	100,779	120,181
Departmental appropriation (b)	133,889	122,268
s74 External Revenue (c)	1,000	1,000
Departmental capital budget (d)	4,506	4,676
Annual appropriations - other services - non-operating (e)		
Prior year appropriations available	17,749	17,749
Equity injection	6,024	1,303
Total departmental annual appropriations	263,947	267,177
<b>Total departmental resourcing</b>	<b>263,947</b>	<b>267,177</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	4,411	4,411
Outcome 1	10,382	11,204
Total administered annual appropriations	14,793	15,615
<b>Total administered resourcing</b>	<b>14,793</b>	<b>15,615</b>
<b>Total resourcing for ONI</b>	<b>278,740</b>	<b>282,792</b>
	<b>2023-24</b>	<b>2024-25</b>
<b>Average staffing level (number)</b>	<b>421</b>	<b>402</b>

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.

(a) Appropriation Bill (No. 1) 2024–2025.

(b) Excludes departmental capital budget (DCB).

(c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(d) 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'.

(e) 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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>Program 1.1: Assessments and Reports</b>					
Departmental expenses					
Departmental appropriations <sup>74</sup> External Revenue (a)	55,663	61,134	60,332	56,562	57,451
Expenses not requiring appropriation in the Budget year (b)	500	500	500	500	500
	8,555	5,028	2,651	3,011	3,090
<b>Departmental total</b>	<b>64,718</b>	<b>66,662</b>	<b>63,482</b>	<b>60,073</b>	<b>61,041</b>
<b>Total expenses for program 1.1</b>	<b>64,718</b>	<b>66,662</b>	<b>63,482</b>	<b>60,073</b>	<b>61,041</b>
<b>Program 1.2: Coordination and Evaluation</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	7,912	11,204	10,205	10,150	10,150
<b>Administered total</b>	<b>7,912</b>	<b>11,204</b>	<b>10,205</b>	<b>10,150</b>	<b>10,150</b>
Departmental expenses					
Departmental appropriations <sup>74</sup> External Revenue (a)	55,662	61,134	60,331	56,561	57,451
Expenses not requiring appropriation in the Budget year (b)	500	500	500	500	500
	8,555	5,027	2,650	3,011	3,090
<b>Departmental total</b>	<b>64,717</b>	<b>66,661</b>	<b>63,481</b>	<b>60,072</b>	<b>61,041</b>
<b>Total expenses for program 1.2</b>	<b>72,629</b>	<b>77,865</b>	<b>73,686</b>	<b>70,222</b>	<b>71,191</b>

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>Outcome 1 Totals by appropriation</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	7,912	11,204	10,205	10,150	10,150
<b>Administered total</b>	<b>7,912</b>	<b>11,204</b>	<b>10,205</b>	<b>10,150</b>	<b>10,150</b>
Departmental expenses					
Departmental appropriation	111,325	122,268	120,663	113,123	114,902
s74 External Revenue (a)	1,000	1,000	1,000	1,000	1,000
Expenses not requiring appropriation in the Budget year (b)	17,110	10,055	5,301	6,022	6,180
<b>Departmental total</b>	<b>129,435</b>	<b>133,323</b>	<b>126,964</b>	<b>120,145</b>	<b>122,082</b>
<b>Total expenses for Outcome 1</b>	<b>137,347</b>	<b>144,527</b>	<b>137,169</b>	<b>130,295</b>	<b>132,232</b>
	2023-24	2024-25			
<b>Average staffing level (number)</b>	<b>421</b>	<b>402</b>			

(a) 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.

(b) 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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	60,056	77,620	76,230	69,310	71,726
Suppliers	55,656	45,567	41,795	41,104	40,121
Depreciation and amortisation (a)	12,862	9,367	8,267	9,160	9,662
Finance costs	861	769	672	571	573
<b>Total expenses</b>	<b>129,435</b>	<b>133,323</b>	<b>126,964</b>	<b>120,145</b>	<b>122,082</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other	1,000	5,200	1,800	1,545	1,300
<b>Total own-source revenue</b>	<b>1,000</b>	<b>5,200</b>	<b>1,800</b>	<b>1,545</b>	<b>1,300</b>
<b>Gains</b>					
Other	4,200	-	-	-	-
<b>Total gains</b>	<b>4,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>5,200</b>	<b>5,200</b>	<b>1,800</b>	<b>1,545</b>	<b>1,300</b>
<b>Net (cost of)/contribution by services</b>	<b>(124,235)</b>	<b>(128,123)</b>	<b>(125,164)</b>	<b>(118,600)</b>	<b>(120,782)</b>
Revenue from Government	133,889	122,268	120,663	113,123	114,902
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>9,654</b>	<b>(5,855)</b>	<b>(4,501)</b>	<b>(5,477)</b>	<b>(5,880)</b>
<b>Total comprehensive income/(loss)</b>	<b>9,654</b>	<b>(5,855)</b>	<b>(4,501)</b>	<b>(5,477)</b>	<b>(5,880)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>9,654</b>	<b>(5,855)</b>	<b>(4,501)</b>	<b>(5,477)</b>	<b>(5,880)</b>

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>9,654</b>	<b>(5,855)</b>	<b>(4,501)</b>	<b>(5,477)</b>	<b>(5,880)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	8,649	5,310	4,210	5,439	6,210
plus: depreciation/amortisation expenses for ROU assets (b)	4,213	4,057	4,057	3,721	3,452
less: lease principal repayments (b)	3,876	3,512	3,766	3,683	3,782
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>18,640</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

(a) 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.

(b) Applies to leases under AASB 16 *Leases*.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,074	1,074	1,074	1,074	1,074
Trade and other receivables	140,597	140,741	142,183	141,723	145,862
<b>Total financial assets</b>	<b>141,671</b>	<b>141,815</b>	<b>143,257</b>	<b>142,797</b>	<b>146,936</b>
<b>Non-financial assets</b>					
Land and buildings	41,822	35,211	28,002	19,307	9,506
Property, plant and equipment	3,298	5,021	7,724	6,508	5,282
Intangibles	17,389	17,447	17,035	19,922	22,150
Other non-financial assets	4,894	4,894	4,894	4,894	4,894
<b>Total non-financial assets</b>	<b>67,403</b>	<b>62,573</b>	<b>57,655</b>	<b>50,631</b>	<b>41,832</b>
<b>Total assets</b>	<b>209,074</b>	<b>204,388</b>	<b>200,912</b>	<b>193,428</b>	<b>188,768</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	8,905	8,905	8,905	8,905	8,905
Other payables	2,213	2,213	2,213	2,213	2,213
<b>Total payables</b>	<b>11,118</b>	<b>11,118</b>	<b>11,118</b>	<b>11,118</b>	<b>11,118</b>
<b>Interest bearing liabilities</b>					
Leases	29,522	26,010	22,244	18,561	14,779
<b>Total interest bearing liabilities</b>	<b>29,522</b>	<b>26,010</b>	<b>22,244</b>	<b>18,561</b>	<b>14,779</b>
<b>Provisions</b>					
Employee provisions	19,706	19,706	19,706	16,483	16,483
Other provisions	120	120	120	120	120
<b>Total provisions</b>	<b>19,826</b>	<b>19,826</b>	<b>19,826</b>	<b>16,603</b>	<b>16,603</b>
<b>Total liabilities</b>	<b>60,466</b>	<b>56,954</b>	<b>53,188</b>	<b>46,282</b>	<b>42,500</b>
<b>Net assets</b>	<b>148,608</b>	<b>147,434</b>	<b>147,724</b>	<b>147,146</b>	<b>146,268</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	115,435	120,116	124,907	129,806	134,808
Reserves	3,370	3,370	3,370	3,370	3,370
Retained surplus (accumulated deficit)	29,803	23,948	19,447	13,970	8,090
<b>Total parent entity interest</b>	<b>148,608</b>	<b>147,434</b>	<b>147,724</b>	<b>147,146</b>	<b>146,268</b>
<b>Total equity</b>	<b>148,608</b>	<b>147,434</b>	<b>147,724</b>	<b>147,146</b>	<b>146,268</b>

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)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2024</b>				
Balance carried forward from previous period	29,803	3,370	115,435	148,608
<b>Adjusted opening balance</b>	<b>29,803</b>	<b>3,370</b>	<b>115,435</b>	<b>148,608</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(5,855)	-	-	(5,855)
<b>Total comprehensive income</b>	<b>(5,855)</b>	<b>-</b>	<b>-</b>	<b>(5,855)</b>
of which:				
Attributable to the Australian Government	(5,855)	-	-	(5,855)
<b>Transactions with owners</b>				
<b>Distributions to owners</b>				
Other	-	-	(1,298)	(1,298)
<b>Contributions by owners</b>				
Equity injection - Appropriation	-	-	1,303	1,303
Departmental Capital Budget (DCB)	-	-	4,676	4,676
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>5,979</b>	<b>5,979</b>
<b>Estimated closing balance as at 30 June 2025</b>	<b>23,948</b>	<b>3,370</b>	<b>120,116</b>	<b>147,434</b>
<b>Closing balance attributable to the Australian Government</b>	<b>23,948</b>	<b>3,370</b>	<b>120,116</b>	<b>147,434</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	114,487	122,268	120,663	116,347	114,902
Net GST received	9,685	9,779	7,333	6,967	6,618
Other	1,000	1,000	1,000	1,000	1,000
<b>Total cash received</b>	<b>125,172</b>	<b>133,047</b>	<b>128,996</b>	<b>124,314</b>	<b>122,520</b>
<b>Cash used</b>					
Employees	62,935	77,620	76,230	72,533	71,726
Suppliers	47,818	41,367	40,995	40,559	39,821
Interest payments on lease liability	858	766	669	568	570
s74 External Revenue transferred to the OPA	9,685	9,782	7,336	6,970	6,621
<b>Total cash used</b>	<b>121,296</b>	<b>129,535</b>	<b>125,230</b>	<b>120,630</b>	<b>118,738</b>
<b>Net cash from/(used by) operating activities</b>	<b>3,876</b>	<b>3,512</b>	<b>3,766</b>	<b>3,684</b>	<b>3,782</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	10,530	5,979	6,113	6,275	6,403
<b>Total cash used</b>	<b>10,530</b>	<b>5,979</b>	<b>6,113</b>	<b>6,275</b>	<b>6,403</b>
<b>Net cash from/(used by) investing activities</b>	<b>(10,530)</b>	<b>(5,979)</b>	<b>(6,113)</b>	<b>(6,275)</b>	<b>(6,403)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	10,530	5,979	6,113	6,274	6,403
<b>Total cash received</b>	<b>10,530</b>	<b>5,979</b>	<b>6,113</b>	<b>6,274</b>	<b>6,403</b>
<b>Cash used</b>					
Principal payments on lease liability	3,876	3,512	3,766	3,683	3,782
<b>Total cash used</b>	<b>3,876</b>	<b>3,512</b>	<b>3,766</b>	<b>3,683</b>	<b>3,782</b>
<b>Net cash from/(used by) financing activities</b>	<b>6,654</b>	<b>2,467</b>	<b>2,347</b>	<b>2,591</b>	<b>2,621</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	1,074	1,074	1,074	1,074	1,074
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,074</b>	<b>1,074</b>	<b>1,074</b>	<b>1,074</b>	<b>1,074</b>

Prepared on Australian Accounting Standards basis.



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

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated actual	Budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	4,506	4,676	4,791	4,899	5,002
Equity injections - Bill 2	6,024	1,303	1,322	1,375	1,401
<b>Total new capital appropriations</b>	<b>10,530</b>	<b>5,979</b>	<b>6,113</b>	<b>6,274</b>	<b>6,403</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>10,530</i>	<i>5,979</i>	<i>6,113</i>	<i>6,274</i>	<i>6,403</i>
<b>Total items</b>	<b>10,530</b>	<b>5,979</b>	<b>6,113</b>	<b>6,274</b>	<b>6,403</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
<b>ASSETS</b>					
Funded by capital appropriations (a)	6,024	1,303	1,322	1,375	1,401
Funded by capital appropriation - DCB (b)	4,506	4,676	4,791	4,899	5,002
<b>TOTAL</b>	<b>10,530</b>	<b>5,979</b>	<b>6,113</b>	<b>6,274</b>	<b>6,403</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	10,530	5,979	6,113	6,274	6,403
<b>Total cash used to acquire assets</b>	<b>10,530</b>	<b>5,979</b>	<b>6,113</b>	<b>6,274</b>	<b>6,403</b>

Prepared on Australian Accounting Standards basis.

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

(b) Includes purchases from current and previous years' DCBs.

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>				
Gross book value	18,573	11,438	28,465	58,476
Gross book value - ROU assets	47,789	-	-	47,789
Accumulated depreciation/ amortisation and impairment	(4,161)	(8,140)	(11,076)	(23,377)
Accumulated depreciation/amortisation and impairment - ROU assets	(20,379)	-	-	(20,379)
<b>Opening net book balance</b>	<b>41,822</b>	<b>3,298</b>	<b>17,389</b>	<b>62,509</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity (a)	1,298	5	-	1,303
By purchase - appropriation ordinary annual services (b)	-	3,618	1,058	4,676
<b>Total additions</b>	<b>1,298</b>	<b>3,623</b>	<b>1,058</b>	<b>5,979</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(2,410)	(1,900)	(1,000)	(5,310)
Depreciation/amortisation on ROU assets	(4,057)	-	-	(4,057)
Other	(1,442)	-	-	(1,442)
<b>Total other movements</b>	<b>(7,909)</b>	<b>(1,900)</b>	<b>(1,000)</b>	<b>(10,809)</b>
<b>As at 30 June 2025</b>				
Gross book value	18,429	15,061	29,523	63,013
Gross book value - ROU assets	47,789	-	-	47,789
Accumulated depreciation/ amortisation and impairment	(6,571)	(10,040)	(12,076)	(28,687)
Accumulated depreciation/amortisation and impairment - ROU assets	(24,436)	-	-	(24,436)
<b>Closing net book balance</b>	<b>35,211</b>	<b>5,021</b>	<b>17,447</b>	<b>57,679</b>

Prepared on Australian Accounting Standards basis.

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

(b) '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)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>EXPENSES</b>					
Suppliers	179	-	-	-	-
Grants	7,733	11,204	10,205	10,150	10,150
<b>Total expenses administered on behalf of Government</b>	<b>7,912</b>	<b>11,204</b>	<b>10,205</b>	<b>10,150</b>	<b>10,150</b>
<b>Net (cost of)/contribution by services</b>	<b>(7,912)</b>	<b>(11,204)</b>	<b>(10,205)</b>	<b>(10,150)</b>	<b>(10,150)</b>
<b>Total comprehensive income/(loss)</b>	<b>(7,912)</b>	<b>(11,204)</b>	<b>(10,205)</b>	<b>(10,150)</b>	<b>(10,150)</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash used</b>					
Grant	7,733	11,204	10,205	10,150	10,150
Suppliers	179	-	-	-	-
<b>Total cash used</b>	<b>7,912</b>	<b>11,204</b>	<b>10,205</b>	<b>10,150</b>	<b>10,150</b>
<b>Net cash from/(used by) operating activities</b>	<b>(7,912)</b>	<b>(11,204)</b>	<b>(10,205)</b>	<b>(10,150)</b>	<b>(10,150)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(7,912)</b>	<b>(11,204)</b>	<b>(10,205)</b>	<b>(10,150)</b>	<b>(10,150)</b>
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	7,912	11,204	10,205	10,150	10,150
<b>Total cash from Official Public Account</b>	<b>7,912</b>	<b>11,204</b>	<b>10,205</b>	<b>10,150</b>	<b>10,150</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

**Entity resources and planned  
performance**



# 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**

	2023-24 <i>Estimated actual</i> \$'000	2024-25 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	4,273	3,273
Departmental appropriation (c)	15,697	16,058
s74 External Revenue (d)	258	258
Departmental capital budget (e)	417	425
Total departmental annual appropriations	20,645	20,014
<b>Total departmental resourcing</b>	<b>20,645</b>	<b>20,014</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	3,452	4,717
Outcome 1	2,920	1,801
Administered capital budget (f)	2,924	3,135
Total administered annual appropriations	9,296	9,653
Total administered special appropriations	495	495
<b>Total administered resourcing</b>	<b>9,791</b>	<b>10,148</b>
<b>Total resourcing for OOSGG</b>	<b>30,436</b>	<b>30,162</b>
	2023-24	2024-25
<b>Average staffing level (number)</b>	<b>83</b>	<b>96</b>

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

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

- (a) Appropriation Bill (No. 1) 2024-2025.
- (b) 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).
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (e) 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'.
- (f) 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**

		2023-24	2024-25	2025-26	2026-27	2027-28
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Payment measures</b>						
Savings from External Labour – extension (a)	1.1					
Departmental payment		-	(39)	(42)	(58)	(482)
<b>Total</b>		-	<b>(39)</b>	<b>(42)</b>	<b>(58)</b>	<b>(482)</b>
<b>Total payment measures</b>						
Departmental		-	(39)	(42)	(58)	(482)
<b>Total</b>		-	<b>(39)</b>	<b>(42)</b>	<b>(58)</b>	<b>(482)</b>

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.

(a) 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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Program 1.1: Support for the Governor-General and Official Activities</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	2,920	2,566	1,868	1,930	1,985
Special appropriations					
<i>Special appropriation Governor-General</i>	495	495	495	495	495
Expenses not requiring appropriation in the Budget year (a)	1,985	1,639	1,843	1,920	2,035
<b>Administered total</b>	<b>5,400</b>	<b>4,700</b>	<b>4,206</b>	<b>4,345</b>	<b>4,515</b>
Departmental expenses					
Departmental appropriation s74 External Revenue (b)	15,697	16,058	16,072	16,248	16,441
258	258	250	250	250	
Expenses not requiring appropriation in the Budget year (a)	734	788	808	805	780
<b>Departmental total</b>	<b>16,689</b>	<b>17,104</b>	<b>17,130</b>	<b>17,303</b>	<b>17,471</b>
<b>Total expenses for program 1.1</b>	<b>22,089</b>	<b>21,804</b>	<b>21,336</b>	<b>21,648</b>	<b>21,986</b>
<b>Movement of administered funds between years (c)</b>					
Outcome 1:					
Program 1.1: Support for the Governor- General and Official Activities	(2,265)	2,265	-	-	-
<b>Total movement of administered funds</b>	<b>(2,265)</b>	<b>2,265</b>	<b>-</b>	<b>-</b>	<b>-</b>
	2023-24	2024-25			
<b>Average staffing level (number)</b>	<b>83</b>	<b>96</b>			

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

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

(c) 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.

<b>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.</b>		
<b>Program 1 – Support for the Governor-General and Official Activities</b> 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.		
<b>Key Activities</b>	<b>Component 1: Support for the Governor-General</b> Key activities of component 1 include: <ul style="list-style-type: none"> <li>• 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</li> <li>• Providing support for Their Excellencies and hospitality services for official functions</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Current Year 2023-24	<ul style="list-style-type: none"> <li>• The Governor-General is satisfied with the level of advice and administrative support provided that enables them to successfully perform official duties</li> <li>• The Governor-General is satisfied with the management of the households</li> </ul>	<ul style="list-style-type: none"> <li>• The level of advice and administrative support provided is satisfactory, based on feedback from the Governor-General</li> <li>• The management of the household is satisfactory, based on feedback from the Governor-General</li> </ul>
Budget Year 2024-25	<ul style="list-style-type: none"> <li>• The Governor-General is satisfied with the level of advice and administrative support provided that enables them to successfully perform official duties</li> <li>• The Governor-General is satisfied with the management of the households</li> </ul>	<ul style="list-style-type: none"> <li>• The Governor-General expresses satisfaction with the support received to perform official duties</li> <li>• The Governor-General expresses satisfaction with the management of the households</li> </ul>
Forward Estimates 2025-28	As per 2024-25	As per 2024-25



<b>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.</b>		
<b>Program 1 – Support for the Governor-General and Official Activities</b> 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.		
<b>Key Activities</b>	<b>Component 2: Management and maintenance of the official properties</b> Key activities of component 2 include: <ul style="list-style-type: none"> <li>• Providing governance advice and administrative services to the Office, and managing the Governor-General’s official residences, including maintenance of property, equipment and grounds</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Current Year 2023-24	<ul style="list-style-type: none"> <li>• The properties are managed in accordance with the requirements of the <i>Environment Protection and Biodiversity Conservation Act 1999</i> and government policies relating to heritage properties, and with due consideration of advice provided by the National Capital Authority and other relevant authorities</li> </ul>	<ul style="list-style-type: none"> <li>• 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</li> </ul>
Budget Year 2024-25	<ul style="list-style-type: none"> <li>• The properties are managed in accordance with legislative requirements and with due engagement with relevant authorities.</li> </ul>	<ul style="list-style-type: none"> <li>• The Office is compliant with legislative requirements</li> <li>• Property, equipment and grounds are maintained to a condition appropriate to their use and heritage significance.</li> </ul>
Forward Estimates 2025-28	As per 2024-25	As per 2024-25

<p><b>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.</b></p>		
<p><b>Program 1 – Support for the Governor-General and Official Activities</b>                  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.</p>		
<p><b>Key Activities</b></p>	<p><b>Component 3: Administration of the Australian Honours and Awards system</b>                  Key activities of component 3 include:</p> <ul style="list-style-type: none"> <li>• 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</li> <li>• Providing secretariat support to the Australian honours advisory bodies.</li> <li>• Undertaking the administrative tasks associated with the approval of recipients in the Australian honours system and subsequent announcement where applicable</li> <li>• Procuring Australian honours insignia, warrants and investiture items.</li> <li>• Complying with governing instruments within the Australian honours system, including the facilitation and approval of changes</li> <li>• Undertaking promotion and community engagement activities to increase awareness of, and engagement with, the Order of Australia</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
<p>Current Year 2023-24</p>	<ul style="list-style-type: none"> <li>• The Governor-General and other key stakeholders express satisfaction with the administration of the Australian Honours and Awards system and support provided</li> <li>• Activities comply with the governing instruments for honours and awards, including the Constitution for the Order of Australia</li> <li>• The medals and insignia meet design specifications, adequate stock levels are maintained and control processes are adhered to</li> <li>• Ensure the accurate and timely issue of insignia and other resources for investitures and honours list announcements</li> <li>• Nominations received reflect the diversity of Australia</li> </ul>	<ul style="list-style-type: none"> <li>• 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</li> <li>• All activities comply with the relevant governing instruments</li> <li>• Design specifications are met, stock levels are maintained and control processes followed</li> <li>• Insignia and relevant resources for approved awards are delivered or provided within relevant timeframes</li> <li>• An increase in the diversity of nominations received</li> </ul>
<p>Budget Year 2024-25</p>	<ul style="list-style-type: none"> <li>• 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</li> <li>• Activities comply with the governing instruments, including the accurate issue of insignia and other resources for investitures and honours list announcements</li> </ul>	<ul style="list-style-type: none"> <li>• The advisory bodies are satisfied and engagement has been undertaken with the relevant stakeholders</li> <li>• Compliant with governing instruments</li> </ul>
<p>Forward Estimates 2025-28</p>	<p>As per 2024-25</p>	<p>As per 2024-25</p>

## **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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	10,542	10,328	10,599	10,925	11,326
Suppliers	6,665	6,240	5,975	5,825	5,617
Depreciation and amortisation (a)	482	536	556	553	528
<b>Total expenses</b>	<b>17,689</b>	<b>17,104</b>	<b>17,130</b>	<b>17,303</b>	<b>17,471</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other	258	258	250	250	250
<b>Total own-source revenue</b>	<b>258</b>	<b>258</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>Gains</b>					
Other	252	252	252	252	252
<b>Total gains</b>	<b>252</b>	<b>252</b>	<b>252</b>	<b>252</b>	<b>252</b>
<b>Total own-source income</b>	<b>510</b>	<b>510</b>	<b>502</b>	<b>502</b>	<b>502</b>
<b>Net (cost of)/contribution by services</b>	<b>(17,179)</b>	<b>(16,594)</b>	<b>(16,628)</b>	<b>(16,801)</b>	<b>(16,969)</b>
Revenue from Government	15,697	16,058	16,072	16,248	16,441
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(1,482)</b>	<b>(536)</b>	<b>(556)</b>	<b>(553)</b>	<b>(528)</b>
<b>Total comprehensive income/(loss)</b>	<b>(1,482)</b>	<b>(536)</b>	<b>(556)</b>	<b>(553)</b>	<b>(528)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(1,482)</b>	<b>(536)</b>	<b>(556)</b>	<b>(553)</b>	<b>(528)</b>

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(1,482)</b>	<b>(536)</b>	<b>(556)</b>	<b>(553)</b>	<b>(528)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	482	536	556	553	528
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>(1,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

(a) 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)**

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated actual	Budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	161	161	161	161	161
Trade and other receivables	3,343	3,343	3,343	3,343	3,343
<b>Total financial assets</b>	<b>3,504</b>	<b>3,504</b>	<b>3,504</b>	<b>3,504</b>	<b>3,504</b>
<b>Non-financial assets</b>					
Land and buildings	3	3	3	3	3
Property, plant and equipment	2,184	2,121	2,032	1,939	1,851
Intangibles	126	78	34	4	-
Inventories	32	32	32	32	32
Other non-financial assets	257	257	257	257	257
<b>Total non-financial assets</b>	<b>2,602</b>	<b>2,491</b>	<b>2,358</b>	<b>2,235</b>	<b>2,143</b>
<b>Total assets</b>	<b>6,106</b>	<b>5,995</b>	<b>5,862</b>	<b>5,739</b>	<b>5,647</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,245	1,245	1,245	1,245	1,245
Other payables	263	263	263	263	263
<b>Total payables</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>	<b>1,508</b>
<b>Interest bearing liabilities</b>					
Leases	3	3	3	3	3
<b>Total interest bearing liabilities</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Provisions</b>					
Employee provisions	2,766	2,766	2,766	2,766	2,766
<b>Total provisions</b>	<b>2,766</b>	<b>2,766</b>	<b>2,766</b>	<b>2,766</b>	<b>2,766</b>
<b>Total liabilities</b>	<b>4,277</b>	<b>4,277</b>	<b>4,277</b>	<b>4,277</b>	<b>4,277</b>
<b>Net assets</b>	<b>1,829</b>	<b>1,718</b>	<b>1,585</b>	<b>1,462</b>	<b>1,370</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	4,935	5,360	5,783	6,213	6,649
Reserves	797	797	797	797	797
Retained surplus (accumulated deficit)	(3,903)	(4,439)	(4,995)	(5,548)	(6,076)
<b>Total parent entity interest</b>	<b>1,829</b>	<b>1,718</b>	<b>1,585</b>	<b>1,462</b>	<b>1,370</b>
<b>Total equity</b>	<b>1,829</b>	<b>1,718</b>	<b>1,585</b>	<b>1,462</b>	<b>1,370</b>

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)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2024</b>				
Balance carried forward from previous period	(3,903)	797	4,935	1,829
<b>Adjusted opening balance</b>	<b>(3,903)</b>	<b>797</b>	<b>4,935</b>	<b>1,829</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(536)	-	-	(536)
<b>Total comprehensive income</b>	<b>(536)</b>	<b>-</b>	<b>-</b>	<b>(536)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	425	425
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>425</b>	<b>425</b>
<b>Estimated closing balance as at 30 June 2025</b>	<b>(4,439)</b>	<b>797</b>	<b>5,360</b>	<b>1,718</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(4,439)</b>	<b>797</b>	<b>5,360</b>	<b>1,718</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	16,697	16,058	16,072	16,248	16,441
Other	258	258	250	250	250
<b>Total cash received</b>	<b>16,955</b>	<b>16,316</b>	<b>16,322</b>	<b>16,498</b>	<b>16,691</b>
<b>Cash used</b>					
Employees	10,542	10,328	10,599	10,925	11,326
Suppliers	6,413	5,988	5,723	5,573	5,365
<b>Total cash used</b>	<b>16,955</b>	<b>16,316</b>	<b>16,322</b>	<b>16,498</b>	<b>16,691</b>
<b>Net cash from/(used by) operating activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	417	425	423	430	436
<b>Total cash used</b>	<b>417</b>	<b>425</b>	<b>423</b>	<b>430</b>	<b>436</b>
<b>Net cash from/(used by) investing activities</b>	<b>(417)</b>	<b>(425)</b>	<b>(423)</b>	<b>(430)</b>	<b>(436)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	417	425	423	430	436
<b>Total cash received</b>	<b>417</b>	<b>425</b>	<b>423</b>	<b>430</b>	<b>436</b>
<b>Net cash from/(used by) financing activities</b>	<b>417</b>	<b>425</b>	<b>423</b>	<b>430</b>	<b>436</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	161	161	161	161	161
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>161</b>	<b>161</b>	<b>161</b>	<b>161</b>	<b>161</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	417	425	424	431	436
<b>Total new capital appropriations</b>	<b>417</b>	<b>425</b>	<b>424</b>	<b>431</b>	<b>436</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	417	425	424	431	436
<b>Total items</b>	<b>417</b>	<b>425</b>	<b>424</b>	<b>431</b>	<b>436</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	417	425	424	431	436
<b>TOTAL</b>	<b>417</b>	<b>425</b>	<b>424</b>	<b>431</b>	<b>436</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	417	425	424	431	436
<b>Total cash used to acquire assets</b>	<b>417</b>	<b>425</b>	<b>424</b>	<b>431</b>	<b>436</b>

Prepared on Australian Accounting Standards basis.

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



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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>				
Gross book value	-	4,239	1,096	5,335
Gross book value - ROU assets	5	-	-	5
Accumulated depreciation/ amortisation and impairment	-	(2,055)	(970)	(3,025)
Accumulated depreciation/amortisation and impairment - ROU assets	(2)	-	-	(2)
<b>Opening net book balance</b>	<b>3</b>	<b>2,184</b>	<b>126</b>	<b>2,313</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	-	292	133	425
<b>Total additions</b>	<b>-</b>	<b>292</b>	<b>133</b>	<b>425</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	(355)	(181)	(536)
<b>Total other movements</b>	<b>-</b>	<b>(355)</b>	<b>(181)</b>	<b>(536)</b>
<b>As at 30 June 2025</b>				
Gross book value	-	4,531	1,229	5,760
Gross book value - ROU assets	5	-	-	5
Accumulated depreciation/ amortisation and impairment	-	(2,410)	(1,151)	(3,561)
Accumulated depreciation/amortisation and impairment - ROU assets	(2)	-	-	(2)
<b>Closing net book balance</b>	<b>3</b>	<b>2,121</b>	<b>78</b>	<b>2,202</b>

Prepared on Australian Accounting Standards basis.

(a) '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)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>EXPENSES</b>					
Suppliers	2,920	2,566	1,868	1,930	1,985
Personal benefits	495	495	495	495	495
Depreciation and amortisation (a)	1,985	1,639	1,843	1,920	2,035
<b>Total expenses administered on behalf of Government</b>	<b>5,400</b>	<b>4,700</b>	<b>4,206</b>	<b>4,345</b>	<b>4,515</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Sale of goods and rendering of services	38	30	28	28	28
<b>Total non-taxation revenue</b>	<b>38</b>	<b>30</b>	<b>28</b>	<b>28</b>	<b>28</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>38</b>	<b>30</b>	<b>28</b>	<b>28</b>	<b>28</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>38</b>	<b>30</b>	<b>28</b>	<b>28</b>	<b>28</b>
<b>Net (cost of)/contribution by services</b>	<b>(5,362)</b>	<b>(4,670)</b>	<b>(4,178)</b>	<b>(4,317)</b>	<b>(4,487)</b>
<b>Surplus/(deficit) before income tax</b>	<b>(5,362)</b>	<b>(4,670)</b>	<b>(4,178)</b>	<b>(4,317)</b>	<b>(4,487)</b>
<b>Surplus/(deficit) after income tax</b>	<b>(5,362)</b>	<b>(4,670)</b>	<b>(4,178)</b>	<b>(4,317)</b>	<b>(4,487)</b>
<b>Total comprehensive income/(loss)</b>	<b>(5,362)</b>	<b>(4,670)</b>	<b>(4,178)</b>	<b>(4,317)</b>	<b>(4,487)</b>

Prepared on Australian Accounting Standards basis.

(a) 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)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1	1	1	1	1
Trade and other receivables	389	389	389	389	389
<b>Total financial assets</b>	<b>390</b>	<b>390</b>	<b>390</b>	<b>390</b>	<b>390</b>
<b>Non-financial assets</b>					
Land and buildings	170,335	173,282	174,698	176,064	177,493
Property, plant and equipment	1,426	1,475	1,436	1,442	1,332
Inventories	5,372	5,372	5,372	5,372	5,372
<b>Total non-financial assets</b>	<b>177,133</b>	<b>180,129</b>	<b>181,506</b>	<b>182,878</b>	<b>184,197</b>
<b>Total assets administered on behalf of Government</b>	<b>177,523</b>	<b>180,519</b>	<b>181,896</b>	<b>183,268</b>	<b>184,587</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	390	390	390	390	390
<b>Total payables</b>	<b>390</b>	<b>390</b>	<b>390</b>	<b>390</b>	<b>390</b>
<b>Total liabilities administered on behalf of Government</b>	<b>390</b>	<b>390</b>	<b>390</b>	<b>390</b>	<b>390</b>
<b>Net assets/(liabilities)</b>	<b>177,133</b>	<b>180,129</b>	<b>181,506</b>	<b>182,878</b>	<b>184,197</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sales of goods and rendering of services	38	30	28	28	28
<b>Total cash received</b>	<b>38</b>	<b>30</b>	<b>28</b>	<b>28</b>	<b>28</b>
<b>Cash used</b>					
Personal benefits	495	495	495	495	495
Suppliers	2,920	2,566	1,868	1,930	1,985
<b>Total cash used</b>	<b>3,415</b>	<b>3,061</b>	<b>2,363</b>	<b>2,425</b>	<b>2,480</b>
<b>Net cash from/(used by) operating activities</b>	<b>(3,377)</b>	<b>(3,031)</b>	<b>(2,335)</b>	<b>(2,397)</b>	<b>(2,452)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	2,538	4,635	3,220	3,292	3,354
<b>Total cash used</b>	<b>2,538</b>	<b>4,635</b>	<b>3,220</b>	<b>3,292</b>	<b>3,354</b>
<b>Net cash from/(used by) investing activities</b>	<b>(2,538)</b>	<b>(4,635)</b>	<b>(3,220)</b>	<b>(3,292)</b>	<b>(3,354)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Other	2,538	4,635	3,220	3,292	3,354
<b>Total cash received</b>	<b>2,538</b>	<b>4,635</b>	<b>3,220</b>	<b>3,292</b>	<b>3,354</b>
<b>Net cash from/(used by) financing activities</b>	<b>2,538</b>	<b>4,635</b>	<b>3,220</b>	<b>3,292</b>	<b>3,354</b>
<b>Net increase/(decrease) in cash held</b>	<b>(3,377)</b>	<b>(3,031)</b>	<b>(2,335)</b>	<b>(2,397)</b>	<b>(2,452)</b>
Cash and cash equivalents at beginning of reporting period	1	1	1	1	1
Cash from Official Public Account for:					
- Appropriations	3,415	3,061	2,363	2,425	2,480
<b>Total cash from Official Public</b>	<b>3,415</b>	<b>3,061</b>	<b>2,363</b>	<b>2,425</b>	<b>2,480</b>
Cash to Official Public Account for:					
- Appropriations	(38)	(30)	(28)	(28)	(28)
<b>Total cash to Official Public Account</b>	<b>(38)</b>	<b>(30)</b>	<b>(28)</b>	<b>(28)</b>	<b>(28)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (ACB)	2,924	3,135	3,220	3,292	3,354
<b>Total new capital appropriations</b>	<b>2,924</b>	<b>3,135</b>	<b>3,220</b>	<b>3,292</b>	<b>3,354</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	2,924	3,135	3,220	3,292	3,354
<b>Total items</b>	<b>2,924</b>	<b>3,135</b>	<b>3,220</b>	<b>3,292</b>	<b>3,354</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - ACB (a)	2,538	4,635	3,220	3,292	3,354
<b>TOTAL</b>	<b>2,538</b>	<b>4,635</b>	<b>3,220</b>	<b>3,292</b>	<b>3,354</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total accrual purchases	2,538	4,635	3,220	3,292	3,354
<b>Total cash used to acquire assets</b>	<b>2,538</b>	<b>4,635</b>	<b>3,220</b>	<b>3,292</b>	<b>3,354</b>

Prepared on Australian Accounting Standards basis.

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

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

	Land	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>				
Gross book value	115,000	64,321	1,858	181,179
Accumulated depreciation/amortisation and impairment	-	(8,986)	(432)	(9,418)
<b>Opening net book balance</b>	<b>115,000</b>	<b>55,335</b>	<b>1,426</b>	<b>171,761</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	-	4,541	94	4,635
<b>Total additions</b>	<b>-</b>	<b>4,541</b>	<b>94</b>	<b>4,635</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	(1,594)	(45)	(1,639)
<b>Total other movements</b>	<b>-</b>	<b>(1,594)</b>	<b>(45)</b>	<b>(1,639)</b>
<b>As at 30 June 2025</b>				
Gross book value	115,000	68,862	1,952	185,814
Accumulated depreciation/amortisation and impairment	-	(10,580)	(477)	(11,057)
<b>Closing net book balance</b>	<b>115,000</b>	<b>58,282</b>	<b>1,475</b>	<b>174,757</b>

Prepared on Australian Accounting Standards basis.

(a) '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**

	2023-24 <i>Estimated actual</i> \$'000	2024-25 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>13,396</b>	<b>13,681</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services (a)		
Outcome 1	37,247	38,223
Total annual appropriations	37,247	38,223
Amounts received from related entities		
Amounts from other entities (b)	16,474	11,745
Total amounts received from related entities	16,474	11,745
<b>Total funds from Government</b>	<b>53,721</b>	<b>49,968</b>
<b>Funds from other sources</b>		
Interest	820	820
Sale of goods and services	505	505
<b>Total funds from other sources</b>	<b>1,325</b>	<b>1,325</b>
<b>Total net resourcing for TSRA</b>	<b>68,442</b>	<b>64,974</b>
	2023-24	2024-25
<b>Average staffing level (number)</b>	<b>159</b>	<b>169</b>

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

(a) Appropriation Bill (No. 1) 2024-25.

(b) Amounts received from other entities within the portfolio, or from other portfolios.

### 1.3 Budget measures

**Table 1.2: TSRA 2024-25 Budget measures**

		2023-24	2024-25	2025-26	2026-27	2027-28
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Payment measures</b>						
Savings from External Labour – extension (a)	1.1					
Departmental payment		-	(69)	(78)	(82)	(647)
<b>Total</b>		-	<b>(69)</b>	<b>(78)</b>	<b>(82)</b>	<b>(647)</b>
<b>Total payment measures</b>						
Departmental		-	(69)	(78)	(82)	(647)
<b>Total</b>		-	<b>(69)</b>	<b>(78)</b>	<b>(82)</b>	<b>(647)</b>

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.

(a) 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](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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>Program 1.1: Torres Strait Regional Development</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	37,262	38,238	38,672	39,434	39,913
Payment from related entities	16,474	11,745	11,516	11,696	11,709
Revenues from other independent sources	1,475	1,475	1,475	1,475	1,475
<b>Total expenses for Outcome 1</b>	<b>55,211</b>	<b>51,458</b>	<b>51,663</b>	<b>52,605</b>	<b>53,097</b>
	2023-24	2024-25			
<b>Average staffing level (number)</b>	<b>159</b>	<b>169</b>			

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.

<b>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.</b>		
<b>Program 1.1 – The objective of this program is delivered through several activities, which are derived from the TSRA Corporate Plan 2023-24.</b>		
<b>Key Activities</b>	Key activities reported in the current corporate plan that relate to this program	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current Year 2023-24	<ul style="list-style-type: none"> <li>• 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</li> <li>• Improving business skills of potential and existing business owners through the provision of Business Workshops and Business Mentoring</li> <li>• 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</li> <li>• Work towards and/or maintain 100% ownership of Finfish and Tropical Rock Lobster fisheries</li> <li>• Completion of the transition, ownership and management of fisheries assets to a locally owned and operated business structure</li> <li>• Increase in the number of artists and growth of cultural practitioners in the industry</li> <li>• Maintaining current community based management plans for each community and achieving annual service targets in each of those plans</li> <li>• Increase the level of engagement of elected Torres Strait Islander and Aboriginal leaders in policy development and decision-making</li> <li>• Improved monitoring of the effectiveness of health service delivery in the region</li> <li>• Implementation of the Regional Infrastructure Advisory Committee’s action plan</li> <li>• Provide advocacy and support services for the delivery of identified infrastructure projects</li> <li>• Improvement in the quality of and access to social and legal services</li> </ul>	<p>The Benefits and Targets for each of the TSRA’s activity areas are set out in the TSRA Corporate Plan 2023-24</p> <p>Additional detail will be provided in the TSRA 2023-24 Annual Report</p>

<p><b>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.</b></p>		
<p><b>Program 1.1 – The objective of this program is delivered through several activities, which are derived from the TSRA Corporate Plan 2023-24.</b></p>		
<b>Year</b>	<b>Performance measures (b)</b>	<b>Planned Performance Results</b>
<p>Budget Year 2024-25</p>	<ul style="list-style-type: none"> <li>• 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</li> <li>• Improving business skills of potential and existing business owners through the provision of Business Workshops and Business Mentoring</li> <li>• 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</li> <li>• Work towards and/or maintain 100% ownership of Finfish and Tropical Rock Lobster fisheries</li> <li>• Completion of the transition, ownership and management of fisheries assets to a locally owned and operated business structure</li> <li>• Increase in the number of artists and growth of cultural practitioners in the industry</li> <li>• Maintaining current community based management plans for each community and achieving annual service targets in each of those plans</li> <li>• Increase the level of engagement of elected Torres Strait Islander and Aboriginal leaders in policy development and decision-making</li> <li>• Improved monitoring of the effectiveness of health service delivery in the region</li> <li>• Implementation of the Regional Infrastructure Advisory Committee's action plan</li> <li>• Provide advocacy and support services for the delivery of identified infrastructure projects</li> <li>• Improvement in the quality of and access to social and legal services</li> </ul>	<p>The Benefits and Targets for each of the TSRA's activity areas are set out in the TSRA 2023-24 Corporate Plan.</p> <p>The 2024-25 Corporate Plan will align these PBS measures and the TSRA's activities, to the Torres Strait Development Plan 2023-28.</p> <p>Additional detail will be provided in the TSRA 2024-25 Annual Report.</p>
<p>Forward Estimates 2025-28</p>	<p>The TSRA will put forward performance measures aligned to the Torres Strait Development Plan 2023-28 and report against these over the forward estimates</p>	<p>To be published when new performance measures are agreed</p>
<p>Material changes to Program 1.1 resulting from 2024-25 Budget Measures: Nil.</p>		

## 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.

##### *Budgeted 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.

##### *Budgeted 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**

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated actual	Budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	21,694	21,696	21,699	21,789	21,718
Suppliers	19,796	16,041	16,243	17,095	17,658
Grants	12,292	12,292	12,292	12,292	12,292
Depreciation and amortisation	1,271	1,271	1,271	1,271	1,271
Finance costs	158	158	158	158	158
<b>Total expenses</b>	<b>55,211</b>	<b>51,458</b>	<b>51,663</b>	<b>52,605</b>	<b>53,097</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	505	505	505	505	505
Interest	970	970	970	970	970
Grant revenue	16,474	11,745	11,516	11,696	11,709
<b>Total own-source revenue</b>	<b>17,949</b>	<b>13,220</b>	<b>12,991</b>	<b>13,171</b>	<b>13,184</b>
<b>Total own-source income</b>	<b>17,949</b>	<b>13,220</b>	<b>12,991</b>	<b>13,171</b>	<b>13,184</b>
<b>Net (cost of)/contribution by services</b>	<b>(37,262)</b>	<b>(38,238)</b>	<b>(38,672)</b>	<b>(39,434)</b>	<b>(39,913)</b>
Revenue from Government	37,247	38,223	38,657	39,419	39,898
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>
plus: depreciation/amortisation expenses on ROU assets (a)	126	126	126	126	126
less: lease principal repayments (a)	111	111	111	111	111
<b>Net Cash Operating Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	13,681	11,871	12,966	12,391	12,391
Trade and other receivables	3,447	3,447	3,447	3,447	3,447
Other investments	32,299	32,299	30,904	30,904	30,904
<b>Total financial assets</b>	<b>49,427</b>	<b>47,617</b>	<b>47,317</b>	<b>46,742</b>	<b>46,742</b>
<b>Non-financial assets</b>					
Land and buildings	72,581	74,323	74,740	75,147	75,064
Property, plant and equipment	2,065	2,121	1,992	2,148	2,219
Other non-financial assets	87	87	87	87	87
<b>Total non-financial assets</b>	<b>74,733</b>	<b>76,531</b>	<b>76,819</b>	<b>77,382</b>	<b>77,370</b>
<b>Total assets</b>	<b>124,160</b>	<b>124,148</b>	<b>124,136</b>	<b>124,124</b>	<b>124,112</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	917	917	917	917	917
Other payables	417	417	417	417	417
<b>Total payables</b>	<b>1,334</b>	<b>1,334</b>	<b>1,334</b>	<b>1,334</b>	<b>1,334</b>
<b>Interest bearing liabilities</b>					
Leases	969	972	975	978	981
<b>Total interest bearing liabilities</b>	<b>969</b>	<b>972</b>	<b>975</b>	<b>978</b>	<b>981</b>
<b>Provisions</b>					
Employee provisions	3,592	3,592	3,592	3,592	3,592
<b>Total provisions</b>	<b>3,592</b>	<b>3,592</b>	<b>3,592</b>	<b>3,592</b>	<b>3,592</b>
<b>Total liabilities</b>	<b>5,895</b>	<b>5,898</b>	<b>5,901</b>	<b>5,904</b>	<b>5,907</b>
<b>Net assets</b>	<b>118,265</b>	<b>118,250</b>	<b>118,235</b>	<b>118,220</b>	<b>118,205</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	3,021	3,021	3,021	3,021	3,021
Reserves	34,425	34,425	34,425	34,425	34,425
Retained surplus (accumulated deficit)	80,819	80,804	80,789	80,774	80,759
<b>Total parent entity interest</b>	<b>118,265</b>	<b>118,250</b>	<b>118,235</b>	<b>118,220</b>	<b>118,205</b>
<b>Total equity</b>	<b>118,265</b>	<b>118,250</b>	<b>118,235</b>	<b>118,220</b>	<b>118,205</b>

Prepared on Australian Accounting Standards basis.

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

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

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2024</b>				
Balance carried forward from previous period	80,819	34,425	3,021	118,265
<b>Adjusted opening balance</b>	<b>80,819</b>	<b>34,425</b>	<b>3,021</b>	<b>118,265</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(15)	-	-	(15)
<b>Total comprehensive income</b>	<b>(15)</b>	<b>-</b>	<b>-</b>	<b>(15)</b>
<b>Estimated closing balance as at 30 June 2025</b>	<b>80,804</b>	<b>34,425</b>	<b>3,021</b>	<b>118,250</b>
<b>Closing balance attributable to the Australian Government</b>	<b>80,804</b>	<b>34,425</b>	<b>3,021</b>	<b>118,250</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	37,247	38,223	38,657	39,419	39,898
Sale of goods and rendering of services	505	505	505	505	505
Interest	820	820	820	820	820
Grants	16,474	11,745	11,516	11,696	11,709
<b>Total cash received</b>	<b>55,046</b>	<b>51,293</b>	<b>51,498</b>	<b>52,440</b>	<b>52,932</b>
<b>Cash used</b>					
Employees	21,694	21,696	21,699	21,789	21,718
Suppliers	19,796	16,041	16,243	17,095	17,658
Interest payments on lease liability	8	8	8	8	8
Other	12,292	12,292	12,292	12,292	12,292
<b>Total cash used</b>	<b>53,790</b>	<b>50,037</b>	<b>50,242</b>	<b>51,184</b>	<b>51,676</b>
<b>Net cash from/(used by) operating activities</b>	<b>1,256</b>	<b>1,256</b>	<b>1,256</b>	<b>1,256</b>	<b>1,256</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments	755	-	1,395	-	-
<b>Total cash received</b>	<b>755</b>	<b>-</b>	<b>1,395</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	1,615	2,955	1,445	1,720	1,145
<b>Total cash used</b>	<b>1,615</b>	<b>2,955</b>	<b>1,445</b>	<b>1,720</b>	<b>1,145</b>
<b>Net cash from/(used by) investing activities</b>	<b>(860)</b>	<b>(2,955)</b>	<b>(50)</b>	<b>(1,720)</b>	<b>(1,145)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Principal payments on lease liability	111	111	111	111	111
<b>Total cash used</b>	<b>111</b>	<b>111</b>	<b>111</b>	<b>111</b>	<b>111</b>
<b>Net cash from/(used by) financing activities</b>	<b>(111)</b>	<b>(111)</b>	<b>(111)</b>	<b>(111)</b>	<b>(111)</b>
<b>Net increase/(decrease) in cash held</b>	<b>285</b>	<b>(1,810)</b>	<b>1,095</b>	<b>(575)</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	13,396	13,681	11,871	12,966	12,391
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>13,681</b>	<b>11,871</b>	<b>12,966</b>	<b>12,391</b>	<b>12,391</b>

Prepared on Australian Accounting Standards basis.



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

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Forw ard	Forw ard	Forw ard
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources (a)	1,615	2,955	1,445	1,720	1,145
<b>TOTAL</b>	<b>1,615</b>	<b>2,955</b>	<b>1,445</b>	<b>1,720</b>	<b>1,145</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	1,615	2,955	1,445	1,720	1,145
<b>Total cash used to acquire assets</b>	<b>1,615</b>	<b>2,955</b>	<b>1,445</b>	<b>1,720</b>	<b>1,145</b>

Prepared on Australian Accounting Standards basis.

(a) 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)**

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>					
Gross book value	22,885	52,270	7,634	77	82,866
Gross book value - ROU assets	317	1,006	-	-	1,323
Accumulated depreciation/ amortisation and impairment	-	(3,487)	(5,646)	-	(9,133)
Accumulated depreciation/amortisation and impairment - ROU assets	(50)	(360)	-	-	(410)
<b>Opening net book balance</b>	<b>23,152</b>	<b>49,429</b>	<b>1,988</b>	<b>77</b>	<b>74,646</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation ordinary annual services (a)	-	2,655	300	-	2,955
By purchase - appropriation ordinary annual services - ROU assets	6	108	-	-	114
<b>Total additions</b>	<b>6</b>	<b>2,763</b>	<b>300</b>	<b>-</b>	<b>3,069</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(901)	(244)	-	(1,145)
Depreciation/amortisation on ROU assets	(9)	(117)	-	-	(126)
<b>Total other movements</b>	<b>(9)</b>	<b>(1,018)</b>	<b>(244)</b>	<b>-</b>	<b>(1,271)</b>
<b>As at 30 June 2025</b>					
Gross book value	22,885	54,925	7,934	77	85,821
Gross book value - ROU assets	323	1,114	-	-	1,437
Accumulated depreciation/ amortisation and impairment	-	(4,388)	(5,890)	-	(10,278)
Accumulated depreciation/amortisation and impairment - ROU assets	(59)	(477)	-	-	(536)
<b>Closing net book balance</b>	<b>23,149</b>	<b>51,174</b>	<b>2,044</b>	<b>77</b>	<b>76,444</b>

Prepared on Australian Accounting Standards basis.

(a) '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.

# **Workplace Gender Equality Agency**

**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 gaps.

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**

	2023-24 <i>Estimated actual</i> \$'000	2024-25 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	1,999	1,999
Departmental appropriation	10,843	11,106
s74 External Revenue (b)	100	200
Departmental capital budget (c)	895	855
<b>Total departmental annual appropriations</b>	<b>13,837</b>	<b>14,160</b>
	2023-24	2024-25
<b>Average staffing level (number)</b>	<b>59</b>	<b>59</b>

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.

(a) Appropriation Bill (No. 1) 2024-25.

(b) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) 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**

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Payment measure</b>						
Savings from External Labour – extension (a)	1.1					
Departmental expenses		-	(15)	(16)	(15)	(103)
<b>Total payment measure</b>						
Departmental		-	(15)	(16)	(15)	(103)
<b>Total</b>		-	<b>(15)</b>	<b>(16)</b>	<b>(15)</b>	<b>(103)</b>

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.

(a) 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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>Program 1.1: Workplace Gender Equality</b>					
Departmental expenses					
Departmental appropriation	10,843	11,106	10,209	10,429	10,567
s74 External Revenue (a)	100	200	150	177	150
Expenses not requiring appropriation in the Budget year (b)	755	960	768	830	938
<b>Departmental total</b>	<b>11,698</b>	<b>12,266</b>	<b>11,127</b>	<b>11,436</b>	<b>11,655</b>
<b>Total expenses for program 1.1</b>	<b>11,698</b>	<b>12,266</b>	<b>11,127</b>	<b>11,436</b>	<b>11,655</b>
<b>Average staffing level (number)</b>					
	<b>59</b>	<b>59</b>			

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

(b) 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.

<b>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.</b>		
<b>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.</b>		
<b>Key Activities (a)</b>	Key activities reported in the current corporate plan that relate to this program. <ol style="list-style-type: none"> <li>1. Enhancing the reporting experience for employers</li> <li>2. Generating knowledge, insights and tools for change through our comprehensive dataset, education resources and research on what works.</li> <li>3. Driving broader, deeper action with employers through advice and support to increase their capability to develop and implement action plans</li> <li>4. Enabling and amplifying gender equality engagement and momentum at a national level.</li> <li>5. Enhancing WGEA's people's capability to accelerate change.</li> </ol>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current Year 2023-24	The WGEA uses data set to provide enhanced insights, resources and tools to support action by relevant employers	<ul style="list-style-type: none"> <li>• The WGEA data collection produces expanded dataset enabling deeper and more nuanced insights</li> <li>• Development of targeted tools and resources to support reforms</li> </ul> <b>Assessment:</b> On track across duration of the multi-year program
	The WGEA drives broader and deeper action on gender equality	<ul style="list-style-type: none"> <li>• Inclusion of Commonwealth Public Sector in dataset and analysis</li> <li>• Expansion of WGEA recognition for best practice approaches</li> <li>• WGEA provides enhanced support and capacity building for employers to accelerate change</li> </ul> <b>Assessment:</b> On track across duration of the multi-year program
	The WGEA enables and amplifies momentum on gender equality	<ul style="list-style-type: none"> <li>• Delivery of effective public and targeted campaigns to improve gender equality, including publishing employer gender pay gaps.</li> </ul> <b>Assessment:</b> On track across duration of the multi-year program

<p><b>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.</b></p>		
<p><b>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.</b></p>		
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.	<ul style="list-style-type: none"> <li>• WGEA Reporting produces expanded dataset providing increased access to more nuanced insights</li> <li>• Development of targeted tools and resources to support reforms resulting from the Review of the WGE Act</li> </ul>
	The WGEA drives broader and deeper action on gender equality.	<ul style="list-style-type: none"> <li>• WGEA provides enhanced support and capacity building for employers to accelerate change</li> <li>• Increase in employers undertaking a gender pay gap analysis and taking action as a result</li> </ul>
	The WGEA enables and amplifies momentum on gender equality	<ul style="list-style-type: none"> <li>• Delivery of effective public and targeted campaigns to improve gender equality, including publishing employer gender pay gaps.</li> </ul>
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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	7,999	8,299	7,577	8,039	8,292
Suppliers	2,406	2,469	2,244	2,082	1,932
Depreciation and amortisation (a)	722	927	735	795	905
Finance costs	20	20	20	20	20
<b>Total expenses</b>	<b>11,147</b>	<b>11,715</b>	<b>10,576</b>	<b>10,936</b>	<b>11,149</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	100	200	150	177	150
<b>Total own-source revenue</b>	<b>100</b>	<b>200</b>	<b>150</b>	<b>177</b>	<b>150</b>
<b>Gains</b>					
Other	33	33	33	35	33
<b>Total gains</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>35</b>	<b>33</b>
<b>Total own-source income</b>	<b>133</b>	<b>233</b>	<b>183</b>	<b>212</b>	<b>183</b>
<b>Net (cost of)/contribution by services</b>	<b>(11,014)</b>	<b>(11,482)</b>	<b>(10,393)</b>	<b>(10,724)</b>	<b>(10,966)</b>
Revenue from Government	10,843	11,106	10,209	10,429	10,567
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(171)</b>	<b>(376)</b>	<b>(184)</b>	<b>(295)</b>	<b>(399)</b>
<b>Total comprehensive income/(loss)</b>	<b>(171)</b>	<b>(376)</b>	<b>(184)</b>	<b>(295)</b>	<b>(399)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(171)</b>	<b>(376)</b>	<b>(184)</b>	<b>(295)</b>	<b>(399)</b>



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

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated actual	Budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income/(loss)</b>					
- as per statement of <b>Comprehensive Income</b>	<b>(171)</b>	<b>(376)</b>	<b>(184)</b>	<b>(295)</b>	<b>(399)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	195	400	208	350	491
plus: depreciation/amortisation expenses for ROU assets (b)	527	527	527	445	414
less: lease principal repayments (b)	551	551	551	500	506
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

(a) 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.

(b) Applies to leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	261	261	261	261	261
Trade and other receivables	2,105	2,105	2,105	2,105	2,105
<b>Total financial assets</b>	<b>2,366</b>	<b>2,366</b>	<b>2,366</b>	<b>2,366</b>	<b>2,366</b>
<b>Non-financial assets</b>					
Land and buildings	1,616	1,089	562	117	1,655
Property, plant and equipment	55	55	55	55	-
Intangibles	4,380	4,835	4,973	4,974	4,928
Other non-financial assets	382	382	382	382	382
<b>Total non-financial assets</b>	<b>6,433</b>	<b>6,361</b>	<b>5,972</b>	<b>5,528</b>	<b>6,965</b>
<b>Total assets</b>	<b>8,799</b>	<b>8,727</b>	<b>8,338</b>	<b>7,894</b>	<b>9,331</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	681	681	681	299	681
Other payables	157	157	157	157	157
<b>Total payables</b>	<b>838</b>	<b>838</b>	<b>838</b>	<b>456</b>	<b>838</b>
<b>Interest bearing liabilities</b>					
Leases	1,353	802	251	133	1,233
<b>Total interest bearing liabilities</b>	<b>1,353</b>	<b>802</b>	<b>251</b>	<b>133</b>	<b>1,233</b>
<b>Provisions</b>					
Employee provisions	843	843	843	843	843
Other provisions	225	225	225	225	225
<b>Total provisions</b>	<b>1,068</b>	<b>1,068</b>	<b>1,068</b>	<b>1,068</b>	<b>1,068</b>
<b>Total liabilities</b>	<b>3,259</b>	<b>2,708</b>	<b>2,157</b>	<b>1,657</b>	<b>3,139</b>
<b>Net assets</b>	<b>5,540</b>	<b>6,019</b>	<b>6,181</b>	<b>6,237</b>	<b>6,192</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	12,108	12,963	13,309	13,660	14,014
Reserves	30	30	30	30	30
Retained surplus (accumulated deficit)	(6,598)	(6,974)	(7,158)	(7,453)	(7,852)
<b>Total parent entity interest</b>	<b>5,540</b>	<b>6,019</b>	<b>6,181</b>	<b>6,237</b>	<b>6,192</b>
<b>Total equity</b>	<b>5,540</b>	<b>6,019</b>	<b>6,181</b>	<b>6,237</b>	<b>6,192</b>

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)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2024</b>				
Balance carried forward from previous period	(6,598)	30	12,108	<b>5,540</b>
<b>Adjusted opening balance</b>	<b>(6,598)</b>	<b>30</b>	<b>12,108</b>	<b>5,540</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(376)	-	-	(376)
<b>Total comprehensive income</b>	<b>(376)</b>	<b>-</b>	<b>12,108</b>	<b>(376)</b>
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	855	855
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>855</b>	<b>855</b>
<b>Estimated closing balance as at 30 June 2025</b>	<b>(6,974)</b>	<b>30</b>	<b>12,963</b>	<b>6,019</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(6,974)</b>	<b>30</b>	<b>12,963</b>	<b>6,019</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	10,843	11,106	10,209	10,429	10,567
Sale of goods and rendering of services	100	200	150	177	150
<b>Total cash received</b>	<b>10,943</b>	<b>11,306</b>	<b>10,359</b>	<b>10,606</b>	<b>10,717</b>
<b>Cash used</b>					
Employees	7,999	8,299	7,577	8,039	8,292
Suppliers	2,373	2,436	2,211	2,047	1,899
Interest payments on lease liability	20	20	20	20	20
<b>Total cash used</b>	<b>10,392</b>	<b>10,755</b>	<b>9,808</b>	<b>10,106</b>	<b>10,211</b>
<b>Net cash from/(used by) operating activities</b>	<b>551</b>	<b>551</b>	<b>551</b>	<b>500</b>	<b>506</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	895	855	346	351	354
<b>Total cash used</b>	<b>895</b>	<b>855</b>	<b>346</b>	<b>351</b>	<b>354</b>
<b>Net cash from/(used by) investing activities</b>	<b>(895)</b>	<b>(855)</b>	<b>(346)</b>	<b>(351)</b>	<b>(354)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	895	855	346	351	354
<b>Total cash received</b>	<b>895</b>	<b>855</b>	<b>346</b>	<b>351</b>	<b>354</b>
<b>Cash used</b>					
Principal payments on lease liability	551	551	551	500	506
<b>Total cash used</b>	<b>551</b>	<b>551</b>	<b>551</b>	<b>500</b>	<b>506</b>
<b>Net cash from/(used by) financing activities</b>	<b>344</b>	<b>304</b>	<b>(205)</b>	<b>(149)</b>	<b>(152)</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	261	261	261	261	261
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>261</b>	<b>261</b>	<b>261</b>	<b>261</b>	<b>261</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	895	855	346	351	354
<b>Total new capital appropriations</b>	<b>895</b>	<b>855</b>	<b>346</b>	<b>351</b>	<b>354</b>
<b>Provided for:</b>					
<i>Purchase of non-financial assets</i>	895	855	346	351	354
<b>Total items</b>	<b>895</b>	<b>855</b>	<b>346</b>	<b>351</b>	<b>354</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	895	855	346	351	354
<b>TOTAL</b>	<b>895</b>	<b>855</b>	<b>346</b>	<b>351</b>	<b>354</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	895	855	346	351	354
<b>Total cash used to acquire assets</b>	<b>895</b>	<b>855</b>	<b>346</b>	<b>351</b>	<b>354</b>

Prepared on Australian Accounting Standards basis.

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

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>				
Gross book value	657	465	7,320	8,442
Gross book value - ROU assets	2,070	-	-	2,070
Accumulated depreciation/amortisation and impairment	(829)	(410)	(2,940)	(4,179)
Accumulated depreciation/amortisation and impairment - ROU assets	(282)	-	-	(282)
<b>Opening net book balance</b>	<b>1,616</b>	<b>55</b>	<b>4,380</b>	<b>6,051</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity (a)	-	200	655	855
<b>Total additions</b>	<b>-</b>	<b>200</b>	<b>655</b>	<b>855</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	(200)	(200)	(400)
Depreciation/amortisation on ROU assets	(527)	-	-	(527)
<b>Total other movements</b>	<b>(527)</b>	<b>(200)</b>	<b>(200)</b>	<b>(927)</b>
<b>As at 30 June 2025</b>				
Gross book value	657	665	7,975	9,297
Gross book value - ROU assets	2,070	-	-	2,070
Accumulated depreciation/amortisation and impairment	(829)	(610)	(3,140)	(4,579)
Accumulated depreciation/amortisation and impairment - ROU assets	(809)	-	-	(809)
<b>Closing net book balance</b>	<b>1,089</b>	<b>55</b>	<b>4,835</b>	<b>5,979</b>

Prepared on Australian Accounting Standards basis.

(a) '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.