

PORTFOLIO ADDITIONAL ESTIMATES
STATEMENTS 2023–24

PRIME MINISTER AND CABINET PORTFOLIO

EXPLANATIONS OF ADDITIONAL ESTIMATES 2023–24

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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 Portfolio Additional Estimates Statements in support of the 2023–24 Additional Estimates for the Prime Minister and Cabinet Portfolio.

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

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

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Patrick Gorman', with a long horizontal stroke extending to the right.

Patrick Gorman

Abbreviations and conventions

The following notations may be used:

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nfp	not for publication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

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

Enquiries

Should you have any enquiries regarding this publication please contact, Chief Financial 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.

**User guide
to the
Portfolio Additional
Estimate Statements**

User Guide

The purpose of the 2023–24 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2023–2024. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

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

Entity Additional Estimates Statements

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

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

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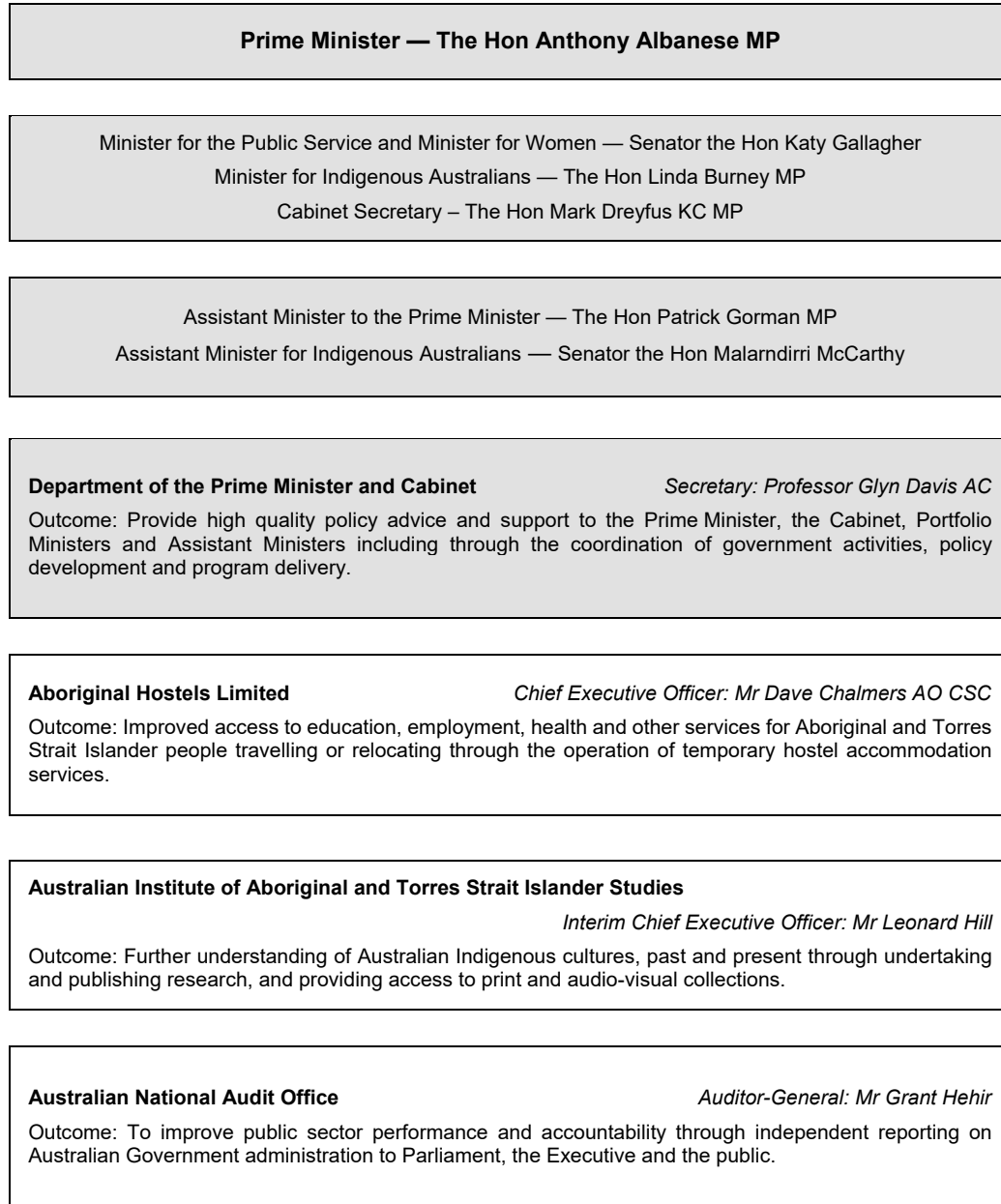
Portfolio Overview

Prime Minister and Cabinet Portfolio Overview

There have been no significant changes in the Prime Minister and Cabinet Portfolio from that included in the *Portfolio Budget Statements 2023-24* (pages 5-11).

Additional estimates are being sought for the Department of the Prime Minister and Cabinet, the Australian Public Service Commission and the National Indigenous Australians Agency. Explanations of the additional estimates for these entities are detailed in their respective sections of the Portfolio Additional Estimates Statements.

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 John Foreman OAM

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 Joe Martin-Jard (Chief Executive Officer)*

Tiwi Land Council – *Accountable Authority: Mr Gibson Farmer Illortaminni (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 additional estimates statements

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 strategic direction statement for the Department of the Prime Minister and Cabinet (PM&C) can be found in the 2023-24 Portfolio Budget Statements (PB Statements).

Since the publication of the 2023-24 PB Statements responsibility for the APS Reform Office has transferred to the Australian Public Service Commission.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for PM&C at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023-24 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022-23 financial statements.

Table 1.1: PM&C resource statement — Additional Estimates for 2023–24 as at February 2024

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	28,433	39,418	(13,541)	25,877
Departmental appropriation (c)	232,763	292,357	3,210	295,567
s74 external revenue (d)	56,613	33,975	-	33,975
Departmental capital budget (e)	10,801	11,490	-	11,490
Total departmental annual appropriations	328,610	377,240	(10,331)	366,909
Total departmental resourcing	328,610	377,240	(10,331)	366,909
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	5,994	10,919	-	10,919
Outcome 1	54,268	52,580	2,362	54,942
Administered capital budget (f)	1,674	1,749	-	1,749
Payments to corporate entities (g)	114,273	122,211	(65)	122,146
Annual appropriations - other services - non-operating (h)				
Payments to corporate entities (g)	139,794	25,972	-	25,972
Total administered annual appropriations	316,003	213,431	2,297	215,728
Total administered special appropriations less payments to corporate entities from annual/special appropriations	14,562	-	-	10
Total administered resourcing	61,936	65,248	2,362	67,620
Total resourcing for PM&C	390,546	442,488	(7,969)	434,529
			<i>Actual 2022-23</i>	<i>2023-24</i>
Average staffing level (number)			1,113	1,353

Table 1.1: PM&C resource statement — Additional Estimates for 2023–24 as at February 2024 (continued)
Third party payments from and on behalf of other entities

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	<i>2022-23</i>	<i>2023-24</i>	<i>2023-24</i>	<i>2023-24</i>
	\$'000	\$'000	\$'000	\$'000
Receipts received from other entities for the provision of services (disclosed above in s74 external revenue receipts section above)	56,613	33,975	-	33,975
Payments made to corporate entities within the Portfolio				
Australian Institute of Aboriginal and Torres Strait Islander Studies	21,940	22,869	-	22,869
Indigenous Land and Sea Corporation	10,629	9,877	(65)	9,812
Indigenous Business Australia	50,961	32,270	-	32,270
Aboriginal Hostels Limited	35,931	46,140	-	46,140
Torres Strait Regional Authority	36,486	37,247	-	37,247

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.

Note: PM&C has transferred \$8.0m to the Australian Public Service Commission under a determination made under section 75 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

- (a) *Appropriation Act (No. 1) 2023–2024* and *Appropriation Bill (No. 3) 2023–2024*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2022–23 annual report and encompasses *Appropriation Act (No. 1) 2022–2023*, *Supply Act (No. 1) 2022–2023*, *Supply Act (No. 3) 2022–2023* and *Appropriation Act (No. 3) 2022–2023*.
- (b) Excludes \$17.4m subject to administrative quarantine by the Department of Finance or withheld under section 51 of the PGPA Act. Proposed additional estimates include \$1.4m reduction due to Machinery of Government changes and quarantine of \$12.2m in 2022-23 unspent funds.
- (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 Act (No. 1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'
- (f) Administered capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Refer to Table 3.11 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (g) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
- (h) *Appropriation Act (No. 2) 2023–2024* and *Appropriation Bill (No. 4) 2023–2024*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2022–23 annual report and encompasses *Appropriation Act (No. 2) 2022–2023*, *Supply Act (No. 2) 2022–2023*, *Supply Act (No. 4) 2022–2023*, and *Appropriation Act (No. 4) 2022–2023*.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2023–24 measures since the Budget

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	
Payment measures						
Delivering the Commonwealth Government						
COVID 19 Response Inquiry						
	Departmental expenses	1.1	7,235	2,052	-	-
	Total		7,235	2,052	-	-
Net Zero Economy Agency (a)						
	Departmental expenses	1.1	3,996	58,481	51,570	52,035
	Total		3,996	58,481	51,570	52,035
Total payment measures						
	Departmental		11,231	60,533	51,570	52,035
	Total		11,231	60,533	51,570	52,035

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

(a) Measure relates to a decision after the 2023-24 Mid-Year Economic and Fiscal Outlook (MYEFO).

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for PM&C at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Outcome 1					
Administered					
Movement of Funds					
(net increase)	1.1	3,021	-	-	-
Changes in Parameters					
(net increase)	1.1	2,362	5,884	6,285	6,091
Other Variations					
(net increase)	1.1	-	-	163	179
(net decrease)	1.1	(65)	(13)	-	-
Net impact on appropriations for Outcome 1 (administered)					
		5,318	5,871	6,448	6,270
Outcome 1					
Departmental					
Annual appropriations					
Delivering the Commonwealth Government	1.1				
COVID 19 Response Inquiry		7,235	2,052	-	-
Net Zero Economy Agency	1.1	3,996	58,481	51,570	52,035
Movement of Funds					
(net increase)	1.1	9,750	-	-	-
Changes in Parameters					
(net increase)	1.1	-	108	368	364
Other Variations					
(net decrease)	1.1	(8,021)	(10,254)	(1,511)	(1,511)
Net impact on appropriations for Outcome 1 (departmental)					
		12,960	50,387	50,427	50,888
Total net impact on appropriations for Outcome 1					
		18,278	56,258	56,875	57,158

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2023–2024

	2022-23 <i>Available</i> \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - Prime Minister and Cabinet	55,942	54,329	56,691	2,362	-
Total administered	55,942	54,329	56,691	2,362	-
Departmental programs					
Outcome 1 - Prime Minister and Cabinet	257,105	292,357	295,567	11,231	(8,021)
Total departmental	257,105	292,357	295,567	11,231	(8,021)
Total administered and departmental	313,047	346,686	352,258	13,593	(8,021)

Section 2: Revisions to outcomes and planned performance

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1: Prime Minister and Cabinet					
Administered expenses					
Compensation and legal expenses	6	137	141	146	150
National Australia Day Council Limited	21,400	15,791	4,464	4,576	4,713
Office for Women	21,276	21,368	21,144	18,000	5,256
Parliament House Briefing Room	1,139	2,119	1,479	1,503	1,531
Prime Minister's Official Residences	2,290	2,393	2,464	2,545	2,621
State occasions and official visits	4,220	4,183	4,349	4,459	4,591
Support to the former					
Governors-General (a)	1,201	1,429	1,781	1,498	1,382
Social impact	3,017	3,190	3,343	-	-
Payments to corporate entities	114,273	122,146	125,033	117,327	118,919
Ordinary annual services (Appropriation Act No.1 and Bill No.3)	168,822	172,756	164,198	150,054	139,163
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)	(721)	3,362	(630)	(665)	(271)
Expenses not requiring appropriation in the Budget year (b)	743	610	423	379	365
Administered total	168,854	176,738	164,001	149,778	139,267
Departmental expenses					
Departmental appropriations	220,316	295,567	231,370	211,550	216,166
Section 74 external revenue (c)	56,613	33,975	36,479	34,860	33,799
Expenses not requiring appropriation in the Budget year (b)	16,104	11,613	10,042	8,767	8,975
Departmental total	293,033	341,155	277,891	255,177	258,940
Total expenses for Outcome 1	461,887	517,893	441,892	404,955	398,207

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

- (a) The annual expense figure reflects the appropriation provided for the provision for future entitlements for each of the former Governors-General. This is unwound as expenses not requiring appropriation in the Budget year. The increase in unwinding in 2023-24 relates to the recognition of a provision for projected future entitlements for former Governors-General.
- (b) Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses, make good expenses, audit fees, and other services provided free of charge.
- (c) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

Section 3: Special account flows and budgeted financial statements

3.1 Budgeted financial statements

3.1.1 Analysis of budgeted financial statements

Since the 2023-24 PB Statements, PM&C's budgeted financial statements have changed as a result of measures identified in Table 1.2 and other variation in Table 1.3 which includes the transfer of APS Reform Office to the Australian Public Service Commission.

Departmental Financial Statements

The Department is budgeting for a breakeven position in 2023-24 and each forward year, after adjusting for depreciation expenses and right-of use assets transactions (in accordance with the Accounting Standard AASB 16 *Leases*). The Comprehensive Income Statement (Table 3.1) sets out the application of funding to ordinary operating expenses. The increase in revenue from Government in 2023-24 is predominately due to the funding for the ASEAN-Australia Special Summit to be held in March 2024.

Administered Financial Statements

Administered expenses have increased since the 2023-24 PB Statements primarily due to payments to Corporate Commonwealth entities and parameter adjustments.

3.1.2 Budgeted financial statements

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

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	161,190	188,564	158,464	141,209	142,025
Suppliers	109,241	131,868	100,026	95,508	98,455
Grants	549	-	-	-	-
Depreciation and amortisation	20,412	20,413	18,332	17,344	17,344
Finance costs	1,286	1,171	1,069	1,116	1,116
Write-down and impairment of assets	355	-	-	-	-
Total expenses	293,033	342,016	277,891	255,177	258,940
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	56,613	33,975	36,479	34,860	33,799
Resources received free of charge	4,553	-	-	-	-
Total own-source revenue	61,166	33,975	36,479	34,860	33,799
Total own-source income	61,166	33,975	36,479	34,860	33,799
Net cost of (contribution by) services	(231,867)	(308,041)	(241,412)	(220,317)	(225,141)
Revenue from government	232,763	295,567	231,370	211,550	216,166
Surplus/(deficit) attributable to the Australian Government	896	(12,474)	(10,042)	(8,767)	(8,975)
Total comprehensive income/(loss) attributable to the Australian Government	896	(12,474)	(10,042)	(8,767)	(8,975)

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

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Revised budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	896	(12,474)	(10,042)	(8,767)	(8,975)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding) (a)	10,404	11,267	8,981	8,229	8,229
plus: depreciation/amortisation expenses for ROU assets (b)	10,008	10,007	9,351	9,115	9,115
less: lease principal repayments (b)	8,861	8,800	8,290	8,577	8,369
Net cash operating surplus/ (deficit)	12,447	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) 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 3.6 Departmental Capital Budget Statement.
- (b) Applies to leases under AASB 16 *Leases*.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,934	1,934	1,934	1,934	1,934
Trade and other receivables	66,462	65,109	65,109	65,109	65,109
Other financial assets	5,683	5,683	5,683	5,683	5,683
Total financial assets	74,079	72,726	72,726	72,726	72,726
Non-financial assets					
Land and buildings	116,258	103,139	92,267	85,991	78,665
Property, plant and equipment	17,148	16,125	16,611	14,329	12,049
Intangibles	6,963	21,993	18,718	15,142	12,676
Other non-financial assets	6,929	6,929	6,929	6,929	6,929
Total non-financial assets	147,298	148,186	134,525	122,391	110,319
Total assets	221,377	220,912	207,251	195,117	183,045
LIABILITIES					
Payables					
Suppliers	11,117	11,117	11,117	11,117	11,117
Other payables	9,737	13,878	13,878	13,878	13,878
Total payables	20,854	24,995	24,995	24,995	24,995
Interest bearing liabilities					
Leases	97,498	88,698	80,408	71,831	63,462
Total interest bearing liabilities	97,498	88,698	80,408	71,831	63,462
Provisions					
Employee provisions	45,479	39,985	39,985	39,985	39,985
Other provisions	293	293	293	293	293
Total provisions	45,772	40,278	40,278	40,278	40,278
Total liabilities	164,124	153,971	145,681	137,104	128,735
Net assets	57,253	66,941	61,570	58,013	54,310
EQUITY*					
Parent entity interest					
Contributed equity	215,263	237,054	242,586	247,796	253,068
Reserves	5,346	5,346	5,346	5,346	5,346
Retained surplus (accumulated deficit)	(163,356)	(176,320)	(186,362)	(195,129)	(204,104)
Total parent entity interest	57,253	66,080	61,570	58,013	54,310
Total Equity	57,253	66,080	61,570	58,013	54,310

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 2023–24)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	(163,846)	5,346	215,753	57,253
Adjusted opening balance	(163,846)	5,346	215,753	57,253
Comprehensive income				
Other comprehensive income				
Surplus/(deficit) for the period	(12,474)	-	-	(12,474)
Total comprehensive income	(12,474)	-	-	(12,474)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	21,301	21,301
Sub-total transactions with owners	-	-	21,301	21,301
Closing balance attributable to the Australian Government	(176,320)	5,346	237,054	66,080

Prepared on Australian Accounting Standards basis.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	270,726	329,542	267,849	246,410	249,965
Sale of goods and rendering of services	53,738	33,975	36,479	34,860	33,799
Net GST received	11,613	-	-	-	-
Total cash received	336,077	363,517	304,328	281,270	283,764
Cash used					
Employees	157,014	188,564	158,464	141,209	142,025
Suppliers	115,024	131,007	100,026	95,508	98,455
Grants	549	-	-	-	-
s74 external revenue transferred to the OPA	53,528	33,975	36,479	34,860	33,799
Interest payments on lease liability	1,286	1,171	1,069	1,116	1,116
Total cash used	327,401	354,717	296,038	272,693	275,395
Net cash from/(used by) operating activities	8,676	8,800	8,290	8,577	8,369
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	6,435	21,301	5,532	5,210	5,272
Total cash used	6,435	21,301	5,532	5,210	5,272
Net cash from/(used by) investing activities	(6,435)	(21,301)	(5,532)	(5,210)	(5,272)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	6,318	21,301	5,532	5,210	5,272
Total cash received	6,318	21,301	5,532	5,210	5,272
Cash used					
Lease liability - principal payments	8,487	8,800	8,290	8,577	8,369
Total cash used	8,487	8,800	8,290	8,577	8,369
Net cash used by financing activities	(2,169)	12,501	(2,758)	(3,367)	(3,097)
Net increase/(decrease) in cash	72	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,862	1,934	1,934	1,934	1,934
Cash and cash equivalents at the end of the reporting period	1,934	1,934	1,934	1,934	1,934

Prepared on Australian Accounting Standards basis.

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

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Revised budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 (DCB)	10,801	11,490	5,532	5,210	5,272
Total new capital appropriations	10,801	11,490	5,532	5,210	5,272
Provided for:					
Purchase of non-financial assets	6,318	11,490	5,532	5,210	5,272
Total Items	6,318	11,490	5,532	5,210	5,272
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation					
- DCB (a)	6,318	21,301	5,532	5,210	5,272
TOTAL AMOUNT SPENT	6,318	21,301	5,532	5,210	5,272
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	6,318	21,301	5,532	5,210	5,272
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	6,318	21,301	5,532	5,210	5,272

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 2023–24)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023				
Gross book value	49,028	24,749	41,372	115,149
Gross book value - ROU	128,104	75	-	128,179
Accumulated depreciation/amortisation and impairment	(21,780)	(7,617)	(34,409)	(63,806)
Accumulated depreciation/amortisation and impairment - ROU	(39,094)	(59)	-	(39,153)
Opening net book balance	116,258	17,148	6,963	140,369
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	91	4,072	17,138	21,301
Total additions	91	4,072	17,138	21,301
Other movements				
Depreciation/amortisation expense	(3,214)	(5,084)	(2,108)	(10,406)
Depreciation/amortisation on ROU	(9,996)	(11)	-	(10,007)
Total other movements	(13,210)	(5,095)	(2,108)	(20,413)
As at 30 June 2024				
Gross book value	49,119	28,821	58,510	136,450
Gross book value - ROU	128,104	75	-	128,179
Accumulated depreciation/amortisation and impairment	(24,994)	(12,701)	(36,517)	(74,212)
Accumulated depreciation/amortisation and impairment - ROU	(49,090)	(70)	-	(49,160)
Closing net book balance	103,139	16,125	21,993	141,257

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2023-24* 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)

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Revised	Forw ard	Forw ard	Forw ard
	\$'000	budget	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	2,408	2,333	1,705	1,744	1,754
Suppliers	5,574	10,433	6,766	6,621	7,149
Grants	45,245	40,349	28,924	22,576	9,969
Depreciation and amortisation (a)	743	904	876	853	853
Finance costs	485	570	700	657	623
Payments to corporate entities	114,273	122,146	125,033	117,327	118,919
Total expenses administered on behalf of Government	168,728	176,735	164,004	149,778	139,267
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Other revenue	1,343	-	-	-	-
Total non-taxation revenue	1,343	-	-	-	-
Total own-source revenue administered on behalf of Government	1,343	-	-	-	-
Total own-source income administered on behalf of Government	1,343	-	-	-	-
Net cost of/(contribution by) services	(167,385)	(176,735)	(164,004)	(149,778)	(139,267)
Surplus/(deficit)	(167,385)	(176,735)	(164,004)	(149,778)	(139,267)

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Bill (No. 3) 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 Appropriation Act (No. 1) or Bill (No. 3) equity appropriations. For information regarding ACBs, please refer to Table 3.11 Administered Capital Budget Statement.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	309	309	309	309	309
Other investments	3,737,443	3,763,415	3,788,770	3,811,694	3,834,618
Total financial assets	3,737,752	3,763,724	3,789,079	3,812,003	3,834,927
Non-financial assets					
Land and buildings	59,843	64,229	65,497	66,727	67,801
Property, plant and equipment	726	835	960	1,092	1,231
Other non-financial assets	49	49	49	49	49
Total non-financial assets	60,618	65,113	66,506	67,868	69,081
Total assets administered on behalf of Government	3,798,370	3,828,837	3,855,585	3,879,871	3,904,008
LIABILITIES					
Payables					
Suppliers	611	611	611	611	611
Other payables	75	75	75	75	75
Total payables	686	686	686	686	686
Interest bearing liabilities					
Australian Government securities					
Leases	537	869	1,333	1,418	1,607
Total interest bearing liabilities	537	869	1,333	1,418	1,607
Provisions					
Employee provisions	698	698	698	698	698
Other provisions	14,331	15,553	8,843	2,354	1,781
Total provisions	15,029	16,251	9,541	3,052	2,479
Total liabilities administered on behalf of Government	16,252	17,806	11,560	5,156	4,772
Net assets/(liabilities)	3,782,118	3,811,031	3,844,025	3,874,715	3,899,236

Prepared on Australian Accounting Standards basis.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	2,992	-	-	-	-
Other	1,342	-	-	-	-
Total cash received	4,334	-	-	-	-
Cash used					
Grants	47,518	40,349	28,924	22,576	9,969
Suppliers	7,518	10,433	6,766	6,621	7,149
Employees	2,298	2,333	1,705	1,744	1,754
Lease liability - Interest payments	5				
Payments to corporate entities	114,273	122,146	125,033	117,327	118,919
Total cash used	171,612	175,261	162,428	148,268	137,791
Net cash from/(used by) operating activities	(167,278)	(175,261)	(162,428)	(148,268)	(137,791)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	1,299	4,770	1,800	1,833	1,856
Payments to Corporate Commonwealth entities and companies	41,674	25,972	25,355	22,924	22,294
Total cash used	42,973	30,742	27,155	24,757	24,150
Net cash from/(used by) investing activities	(42,973)	(30,742)	(27,155)	(24,757)	(24,150)
FINANCING ACTIVITIES					
Cash used					
Lease liability - principal payments	360	297	297	297	297
Total cash used	360	297	297	297	297
Net cash from/(used by) financing activities	(360)	(297)	(297)	(297)	(297)
Net increase/(decrease) in cash held	(210,611)	(206,300)	(189,880)	(173,322)	(162,238)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	210,611	206,300	189,880	173,322	162,238
Total cash from Official Public Account	210,611	206,300	189,880	173,322	162,238
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act 1 (ACB)	1,674	1,749	1,800	1,833	1,856
Total new capital appropriations	1,674	1,749	1,800	1,833	1,856
Provided for:					
Purchase of non-financial assets	1,674	1,749	1,800	1,833	1,856
Total Items	1,674	1,749	1,800	1,833	1,856
Funded by capital appropriation					
- ACB (a)	1,596	4,770	1,800	1,833	1,856
TOTAL AMOUNT SPENT	4,571	4,770	1,800	1,833	1,856
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	4,571	4,770	1,800	1,833	1,856
Total cash used to acquire assets	4,571	4,770	1,800	1,833	1,856

Prepared on Australian Accounting Standards basis.

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

Table 3.11: Statement of administered asset movements (2023–24 Budget year)

	Land	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023				
Gross book value	52,090	7,660	1,409	61,099
Gross Value - ROU - Additions - By purchase or	-	1,685	175	1,268
Accumulated depreciation/amortisation and impairment	-	(384)	(726)	(396)
Accumulated depreciation/amortisation and impairment - ROU	-	(1,208)	(132)	(1,397)
Opening net book balance	52,090	7,753	726	60,574
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	4,487	283	4,770
Total additions	-	4,487	283	4,770
Other movements				
Depreciation/amortisation expense	-	(257)	(144)	(401)
Depreciation/amortisation on ROU	-	(473)	(30)	(503)
Total other movements	-	(730)	(174)	(904)
As at 30 June 2024				
Gross book value	52,090	12,147	1,692	65,929
Gross book value - ROU	-	1,685	175	1,860
Accumulated depreciation/amortisation and impairment	-	(641)	(870)	(1,511)
Accumulated depreciation/amortisation and impairment - ROU	-	(1,681)	(162)	(1,843)
Closing net book balance	52,090	11,510	835	64,435

Prepared on Australian Accounting Standards basis.

- (a) Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2023-24* for depreciation/amortisation expenses, ACBs or other operational expenses.

Australian Public Service Commission

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Australian Public Service Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The 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 providing expertise, guidance and performance monitoring on workforce management strategies.

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 uphold high standards of integrity and conduct in the APS, and to review employment decisions.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the APSC at Additional Estimates.

Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: APSC resource statement — Additional Estimates for 2023–24 as at February 2024

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23	2023-24	2023-24	2023-24
	\$'000	\$'000	\$'000	\$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	25,794	22,264	1,353	23,617
Departmental appropriation (b)	58,983	58,787	12,121	70,908
s74 External Revenue (c)	23,069	20,015	-	20,015
Departmental capital budget (d)	2,300	2,371	-	2,371
<i>Total departmental annual appropriations</i>	<i>110,146</i>	<i>103,437</i>	<i>13,474</i>	<i>116,911</i>
Total departmental resourcing	110,146	103,437	13,474	116,911
Administered				
<i>Total administered special appropriations</i>	<i>4,316</i>	<i>4,537</i>	<i>-</i>	<i>-</i>
Total administered resourcing	4,316	4,537	-	-
Total resourcing for APSC	114,462	107,974	13,474	116,911
			<i>Actual</i>	
			2022-23	2023-24
Average staffing level (number)			301	394
Third party payments from and on behalf of other entities				
	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23	2023-24	2023-24	2023-24
	\$'000	\$'000	\$'000	\$'000
Payments made by other entities on behalf of the APSC				
Attorney-General's Department - <i>Remuneration Tribunal Act 1973</i>	4,316	4,537	-	4,537

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.

Note: APSC received \$8.0m from the Department of the Prime Minister and Cabinet under a determination made under section 75 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

- (a) *Appropriation Act (No. 1) 2023-2024* and *Appropriation Bill (No. 3) 2023-2024*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2022-23 annual report and encompasses *Appropriation Act (No. 1) 2022-2023*, *Supply Act (No. 1) 2022-2023* and *Supply Act (No. 3) 2022-2023*.
- (b) Excludes departmental capital budget (DCB).
- (c) Estimated external revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: APSC 2023–24 measures since the Budget

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measures					
2023–30 Australian Cyber Security Strategy	1.1				
Departmental payments (a)		251	1,074	1,082	1,068
Total		251	1,074	1,082	1,068
Total payment measures					
Departmental		251	1,074	1,082	1,068
Total		251	1,074	1,082	1,068

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

(a) The lead entity for measure 2023–30 Australian Cyber Security Strategy is the Department of Home Affairs. The full measure description and package details appear in the 2023-24 MYEFO under the Home Affairs portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the APSC at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Outcome 1					
Departmental					
Annual appropriations					
2023–30 Australian Cyber Security Strategy	1.1	251	1,074	1,082	1,068
Other Variations					
net increase (a)	1.1	11,870	10,234	1,511	1,511
Net impact on appropriations for Outcome 1 (departmental)		12,121	11,308	2,593	2,579
Total net impact on appropriations for Outcome 1		12,121	11,308	2,593	2,579

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

- (a) Other variations include the Machinery of Government transfer of the APS Reform Office from the Department of the Prime Minister and Cabinet and an estimates variation in relation to the APSC's response to the Royal Commission into the Robodebt Scheme.

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2023–2024

	2022-23 <i>Available</i> \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000
Departmental programs				
Outcome 1 - Australian Public Service Commission	62,636	69,179	73,279	4,100
Total departmental	62,636	69,179	73,279	4,100
Total administered and departmental	62,636	69,179	73,279	4,100

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
		expenses			
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 1.1: Australian Public Service Commission					
Departmental expenses					
Departmental appropriation	55,550	70,908	63,000	47,656	48,333
s74 External Revenue (a)	23,069	20,015	20,542	21,084	21,641
Expenses not requiring appropriation in the Budget year (b)	2,172	5,383	5,277	5,277	5,277
Departmental total	80,791	96,306	88,819	74,017	75,251
Total expenses for program 1.1	80,791	96,306	88,819	74,017	75,251
Program 1.2: Judicial Office Holders' Remuneration and Entitlements					
Administered expenses					
Special appropriations					
Remuneration Tribunal Act 1973	4,316	4,537	4,633	4,716	4,806
Administered total	4,316	4,537	4,633	4,716	4,806
Total expenses for program 1.2	4,316	4,537	4,633	4,716	4,806
Outcome 1 Totals by appropriation type					
Administered expenses					
Special appropriations	4,316	4,537	4,633	4,716	4,806
Administered total	4,316	4,537	4,633	4,716	4,806
Departmental expenses					
Departmental appropriation	58,983	70,908	63,000	47,656	48,333
s74 External Revenue (a)	23,069	20,015	20,542	21,084	21,641
Expenses not requiring appropriation in the Budget year (b)	(1,261)	5,383	5,277	5,277	5,277
Departmental total	80,791	96,306	88,819	74,017	75,251
Total expenses for Outcome 1	85,107	100,843	93,452	78,733	80,057
	2022-23	2023-24			
Average staffing level (number)	301	394			

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

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

Table 2.1.3: Performance measure for Outcome 1

Table 2.1.2 below details the performance measure for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2023–24 Budget.

Outcome 1 : Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation		
Program 1.1- Australian Public Service Commission This program contributes to the outcome through building capacity, driving productivity and performance, streamlining processes and reducing red tape and promoting integrity and accountability among the APS.		
Key Activities (a)	<ul style="list-style-type: none"> • Uphold high standards of integrity and conduct in the APS • Strengthen APS-wide and external partnerships • Lead quality public service workforce management • Build public service capability and leadership for the future 	
Year	Performance measures (a)	Planned Performance Results
Budget Year 2023–24	Effectively monitor and evaluate agencies' implementation of the APS Values and Code of Conduct.	100% of agencies have section 15(3) of the Public Service Act 1999 APS Code of Conduct Procedures published on their public websites.
	Provide effective coordination, delivery and leadership with partners across the APS-enterprise for the APS Reform agenda.	The Commission effectively lead the implementation approach and progression of the eight APS Reform outcomes in collaboration with the whole of APS.
	Engage with agencies to ensure proposed collective workplace arrangements are compliant with the Public Sector Workplace Relations Policy.	100% of Commonwealth agency workplace arrangements approved by the Commissioner are compliant with Public Sector Workplace Relations Policy.
	Influence and shape the strategic direction of the APS by collecting, analysing and sharing workforce data.	1. Agencies use our workforce data to develop and evaluate workforce policies and practices. 2. The response rate to the APS Employee Census has no more than a 5-percentage point reduction on the previous year.
	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.	Increased number of candidates who have indicated an interest in supported pathways to 6,000 from 5,000.
	Support Secretaries Board to build a strong and diverse leadership pipeline through the Secretaries Talent Council and the Deputy Secretaries Talent Council.	1. 80% of Talent Council members consider advice and design services are professional, fit-for-purpose and evidence-based and support them to fulfil their role building a strong and diverse pipeline of future leaders. 2. Assessment and development rounds are objective and timely.
	Enable the APS to continue uplift of public service capability in the domains of APS Craft.	1. Key partnership arrangements are established with agencies, resulting in a growth in the delivery of co-branded learning offerings.

Outcome 1 : Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation		
Program 1.1- Australian Public Service Commission		
This program contributes to the outcome through building capacity, driving productivity and performance, streamlining processes and reducing red tape and promoting integrity and accountability among the APS.		
		2. At least 90% of course participants: <ul style="list-style-type: none"> • Find the courses offered by the APS Academy relevant to their work. • Intend to implement learnings as a result of participating in the APS Academy course. • Would recommend the APS Academy course to others. • Report that the course was valuable in building their capability. 3. Actions from the APS Learning and Development Strategy and Action Plan where the Commission or APS Academy is listed as lead are complete within stipulated timeframes.
Forward Estimates 2024–27	As per 2023-24.	As per 2023-24.

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

Section 3: Special account flows and budgeted financial statements

3.1 Budgeted financial statements

3.1.1 Analysis of budgeted financial statements

The budgeted financial statements have changed since the 2023-24 Portfolio Budget Statements. Additional departmental funding has been provided for the 2023-30 Australian Cyber Security Strategy, the Response to the Royal Commission into the Robodebt Scheme, and the Machinery of Government transfer of the APS Reform Office.

External revenues are expected to increase as a result of increased demand for services provided through the APS Academy and for costs subject to reimbursement by other APS agencies for select functions of the Public Service Commissioner delivered under the *Public Service Act 1999*.

The APSC continues to budget for a break-even operating result, adjusted for depreciation and amortisation expenses, in all years.

The Machinery of Government transfer of the Parliamentary Workplace Support Service is anticipated to affect the budgeted financial statements over the forward estimates and will be reported in the 2024-25 Portfolio Budget Statements.

3.1.2 Budgeted financial statements

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	48,746	59,267	55,708	47,039	47,364
Suppliers	28,165	29,827	26,005	19,907	20,816
Depreciation and amortisation	3,796	3,457	3,457	3,457	3,457
Finance costs	78	119	119	119	119
Write-down and impairment of assets	5	-	-	-	-
Losses from asset sales	1	-	-	-	-
Other expenses	-	3,636	3,530	3,495	3,495
Total expenses	80,791	96,306	88,819	74,017	75,251
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	23,069	23,651	24,072	24,579	25,136
Total own-source revenue	23,069	23,651	24,072	24,579	25,136
Gains					
Other gains	375	43	43	43	43
Total gains	375	43	43	43	43
Total own-source income	23,444	23,694	24,115	24,622	25,179
Net (cost of)/contribution by services	(57,347)	(72,612)	(64,704)	(49,395)	(50,072)
Revenue from Government	58,983	70,908	63,000	47,656	48,333
Surplus/(deficit) attributable to the Australian Government	1,636	(1,704)	(1,704)	(1,739)	(1,739)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	954	-	-	-	-
Total other comprehensive income	954	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	2,590	(1,704)	(1,704)	(1,739)	(1,739)

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	2,590	(1,704)	(1,704)	(1,739)	(1,739)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	1,797	1,665	1,665	1,700	1,739
plus: depreciation/amortisation expenses for ROU assets (b)	1,948	1,654	1,654	1,654	1,615
less: lease principal repayments (b)	1,901	1,615	1,615	1,615	1,615
less: changes in asset revaluation reserve	954	-	-	-	-
Net Cash Operating Surplus/ (Deficit)	3,480	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) 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 3.6 Departmental Capital Budget Statement.

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

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

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Revised	Forw ard	Forw ard	Forw ard
		budget	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,075	1,075	1,075	1,075	1,075
Trade and other receivables	31,464	32,477	32,136	31,760	31,863
Total financial assets	32,539	33,552	33,211	32,835	32,938
Non-financial assets					
Land and buildings	11,792	11,148	8,803	6,458	4,013
Property, plant and equipment	1,347	1,398	1,212	1,025	632
Intangibles	1,915	1,900	1,882	1,869	1,687
Other non-financial assets	1,025	1,025	1,025	1,025	1,025
Total non-financial assets	16,079	15,471	12,922	10,377	7,357
Total assets	48,618	49,023	46,133	43,212	40,295
LIABILITIES					
Payables					
Suppliers	6,106	6,106	6,106	6,106	6,106
Other payables	9,542	9,541	9,540	9,539	9,539
Total payables	15,648	15,647	15,646	15,645	15,645
Interest bearing liabilities					
Leases	7,263	5,648	4,033	2,418	803
Total interest bearing liabilities	7,263	5,648	4,033	2,418	803
Provisions					
Employee provisions	11,666	13,019	13,019	13,019	13,019
Other provisions	65	66	67	68	68
Total provisions	11,731	13,085	13,086	13,087	13,087
Total liabilities	34,642	34,380	32,765	31,150	29,535
Net assets	13,976	14,643	13,368	12,062	10,760
EQUITY*					
Parent entity interest					
Contributed equity	7,887	10,258	10,687	11,120	11,557
Reserves	1,621	1,621	1,621	1,621	1,621
Retained surplus / (accumulated deficit)	4,468	2,764	1,060	(679)	(2,418)
Total parent entity interest	13,976	14,643	13,368	12,062	10,760
Total Equity	13,976	14,643	13,368	12,062	10,760

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 2023–24)

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	4,468	1,621	7,887	13,976
Adjusted opening balance	4,468	1,621	7,887	13,976
Comprehensive income				
Other comprehensive income				-
Surplus/(deficit) for the period	(1,704)	-	-	(1,704)
Total comprehensive income	(1,704)	-	-	(1,704)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	2,371	2,371
Sub-total transactions with owners	-	-	2,371	2,371
Estimated closing balance as at 30 June 2024	2,764	1,621	10,258	14,643
Closing balance attributable to the Australian Government	2,764	1,621	10,258	14,643

Prepared on Australian Accounting Standards basis.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	57,679	69,895	63,341	48,032	48,230
Sale of goods and rendering of services	24,002	23,651	24,072	24,579	25,136
Net GST received	2,503	-	-	-	-
Other	1,967	-	-	-	-
Total cash received	86,151	93,546	87,413	72,611	73,366
Cash used					
Employees	51,881	57,914	55,708	47,039	47,364
Suppliers	32,336	29,784	25,962	19,864	20,773
Interest payments on lease liability	77	118	118	118	118
Other	293	3,637	3,531	3,496	3,495
Total cash used	84,587	91,453	85,319	70,517	71,750
Net cash from / (used by) operating activities	1,564	2,093	2,094	2,094	1,616
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	2,067	2,849	908	912	438
Total cash used	2,067	2,849	908	912	438
Net cash from / (used by) investing activities	(2,067)	(2,849)	(908)	(912)	(438)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	2,300	2,371	429	433	437
Total cash received	2,300	2,371	429	433	437
Cash used					
Principal payments on lease liability	1,901	1,615	1,615	1,615	1,615
Total cash used	1,901	1,615	1,615	1,615	1,615
Net cash from/(used by) financing activities	399	756	(1,186)	(1,182)	(1,178)
Net increase/(decrease) in cash held	(104)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,179	1,075	1,075	1,075	1,075
Cash and cash equivalents at the end of the reporting period	1,075	1,075	1,075	1,075	1,075

Prepared on Australian Accounting Standards basis.

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

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	2,300	2,371	429	433	437
Total new capital appropriations	2,300	2,371	429	433	437
<i>Provided for:</i>					
Purchase of non-financial assets	2,300	2,371	429	433	437
Total Items	2,300	2,371	429	433	437
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	2,300	2,371	429	433	437
Funded internally from departmental resources	89	478	479	479	-
TOTAL	2,389	2,849	908	912	437
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	2,389	2,849	908	912	437
Total cash used to acquire assets	2,389	2,849	908	912	437

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget year 2023–24)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023				
Gross book value	4,930	1,345	3,729	10,004
Gross book value - ROU assets	12,574	41	-	12,615
Accumulated depreciation/ amortisation and impairment	-	1	(1,814)	(1,813)
Accumulated depreciation/amortisation and impairment - ROU assets	(5,712)	(40)	-	(5,752)
Opening net book balance	11,792	1,347	1,915	15,054
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	1,801	344	704	2,849
Total additions	1,801	344	704	2,849
Other movements				
Depreciation/amortisation expense	(791)	(293)	(719)	(1,803)
Depreciation/amortisation on ROU assets	(1,654)	-	-	(1,654)
Total other movements	(2,445)	(293)	(719)	(3,457)
As at 30 June 2024				
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)
Closing net book balance	11,148	1,398	1,900	14,446

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2023-2024* and *Appropriation Bill (No. 3) 2023-2024* for depreciation/amortisation expenses, DCB or other operational expenses.

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

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	4,316	4,537	4,633	4,716	4,806
Total expenses administered on behalf of Government	4,316	4,537	4,633	4,716	4,806
Net cost of/(contribution by) services	4,316	4,537	4,633	4,716	4,806
Total comprehensive income (loss) attributable to the Australian Government	4,316	4,537	4,633	4,716	4,806

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 government.

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

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash used					
Employees	4,316	4,537	4,633	4,716	4,806
Total cash used	4,316	4,537	4,633	4,716	4,806
Net cash from / (used by) operating activities	(4,316)	(4,537)	(4,633)	(4,716)	(4,806)
Net increase/(decrease) in cash held	(4,316)	(4,537)	(4,633)	(4,716)	(4,806)
Cash from Official Public Account for:					
- Appropriations	4,316	4,537	4,633	4,716	4,806
Total cash from Official Public Account	4,316	4,537	4,633	4,716	4,806
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

National Indigenous Australians Agency

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National Indigenous Australians Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Strategic Direction Statement for the National Indigenous Australians Agency (the NIAA) can be found in the 2023-24 Portfolio Budget Statements (PB Statements). There has been no change to the NIAA's strategic direction since the publication of the 2023-24 PB Statements.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the NIAA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023-24 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022-23 financial statements.

Table 1.1: NIAA resource statement — Additional Estimates for 2023–24 as at February 2024

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2022-23</i>	<i>2023-24</i>	<i>2023-24</i>	<i>2023-24</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)(c)	25,751	77,932	(4,820)	73,112
Departmental appropriation (d)	385,139	337,901	3,293	341,194
s74 External Revenue (e)	20,361	13,456	1,756	15,212
Departmental capital budget (f)	11,776	8,947	-	8,947
Annual appropriations - other services - non-operating				
Prior year appropriations available (c)	4,807	3,789	(1,509)	2,280
Equity injection (g)	2,101	2,101	-	2,101
<i>Total departmental annual appropriations</i>	<i>449,935</i>	<i>444,126</i>	<i>(1,280)</i>	<i>442,846</i>
Total departmental resourcing	449,935	444,126	(1,280)	442,846
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)(c)	119,051	70,133	132,888	203,021
Outcome 1	1,674,948	1,768,605	22,858	1,791,463
Annual appropriations - other services - specific payments to States, ACT, NT and local government (g)				
Outcome 1 (h)	3,635	3,635	-	3,635
<i>Total administered annual appropriations</i>	<i>1,797,634</i>	<i>1,842,373</i>	<i>155,746</i>	<i>1,998,119</i>
<i>Total administered special appropriations</i>	<i>75,355</i>	<i>79,600</i>	<i>35</i>	<i>79,635</i>
Special accounts (i)				
Opening balance	53,057	55,206	44,956	100,162
Appropriation receipts (j)	51,090	7,000	(7,000)	-
Statutory credit of royalty equivalent receipts	383,115	373,485	(145)	373,340
Non-appropriation receipts	1,640,156	1,534,945	52,101	1,587,046
<i>Total special account receipts</i>	<i>2,127,418</i>	<i>1,970,636</i>	<i>89,912</i>	<i>2,060,548</i>
<i>less administered appropriations drawn from special appropriations and credited to special accounts</i>				
	(51,090)	(7,000)	7,000	-
Total administered resourcing	3,949,317	3,885,609	252,693	4,138,302
Total resourcing for NIAA	4,399,252	4,329,735	251,413	4,581,148
			<i>Actual 2022-23</i>	<i>2023-24</i>
Average staffing level (number)			1,292	1,414

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

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

(a) *Appropriation Act (No. 1) 2023-2024* and *Appropriation Bill (No. 3) 2023-2024*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2022-23 annual report and encompasses *Appropriation Act (No. 1) 2022-2023*, *Supply Act (No. 1) 2022-2023* and *Supply Act (No. 3) 2022-2023*.

- (b) Represents unspent appropriations available from prior years.
- (c) Excludes \$159.5 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) DCBs are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (g) *Appropriation Act (No.2) 2023-2024* and Appropriation Bill (No. 4) 2023–2024. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2022–23 annual report and encompasses *Appropriation Act (No. 2) 2022–2023*, *Supply Act (No.2) 2022–2023*, *Supply Act (No.4) 2022–2023*, and *Appropriation Act (No.4) 2022–2023*.
- (h) Relates to appropriations sought for payment to the States, Territories and local governments in *Appropriation Act (No. 2) 2023-24*. Outcome 1 - Program 1.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of \$3.6 million to the Northern Territory in 2022-23. Information on the terms and conditions can be found in the National Partnership on Northern Territory Remote Aboriginal Investment - https://federalfinancialrelations.gov.au/sites/federalfinancialrelations.gov.au/files/2020-04/nt_remote_aboriginal_investment_np.pdf. Terms and conditions are made under authority from section 7(2) of the COAG Reform Fund Act 2008 and the Intergovernmental Agreement on Federal Financial Relations.
- (i) For further information on special accounts, refer to Table 3.1: Estimates of special account flows and balances.
- (j) Amounts credited to the special accounts from administered special appropriation relating to the Indigenous Remote Service Delivery Special Accounts.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023-24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: NIAA 2023–24 measures since the Budget

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	
Payment measures						
Youpla Support Program - continuation (a)						
	Administered expenses	1.3	-	46,458	19,415	3,467
	Departmental expenses	1.7	1,840	2,461	1,948	1,181
	Total		1,840	48,919	21,363	4,648
Tailored Assistance Employment Grant Program - extension						
	Administered expenses	1.1	-	-	-	-
	Total		-	-	-	-
	Total payment measures		-	-	-	-
	Administered expenses	1.1 & 1.3	-	46,458	19,415	3,467
	Departmental expenses	1.7	1,840	2,461	1,948	1,181
	Total		1,840	48,919	21,363	4,648

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

(a) Measure relates to a decision after the 2023-24 Mid-Year Economic and Fiscal Outlook (MYEFO).

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the NIAA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023-24 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Outcome 1					
Administered					
Annual appropriations					
Youpla Support Program - continuation	1.3	-	46,458	19,415	3,467
Movement of Funds					
(net increase)	1.1, 1.3, 1.6	19,608	4,059	7,150	-
Changes in Parameters					
(net increase)	all	-	-	3,708	3,436
Other Variations					
(net increase)	1.3, 1.5	3,250	37,753	37,753	-
Net impact on appropriations for Outcome 1 (administered)		22,858	88,270	68,026	6,903
Departmental					
Youpla Support Program - continuation	1.7	1,840	2,461	1,948	1,181
Changes in Parameters					
(net increase)	1.7	-	279	825	779
Other Variations					
(net increase)	1.7	1,453	-	-	-
Net impact on appropriations for Outcome 1 (departmental)		3,293	2,740	2,773	1,960
Total net impact on appropriations for Outcome 1		26,151	91,010	70,799	8,863

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

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2023–2024

	2022-23 <i>Available</i> \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000
Administered items				
Outcome 1 - National Indigenous Australians Agency	1,612,012	1,768,605	1,791,463	22,858
Total administered	1,612,012	1,768,605	1,791,463	22,858
Departmental programs				
Outcome 1 - National Indigenous Australians Agency	349,968	346,848	350,141	3,293
Total departmental	349,968	346,848	350,141	3,293
Total administered and departmental	1,961,980	2,115,453	2,141,604	26,151

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for outcome 1

No changes have been made to the outcome or program structure since the 2023-24 PB Statements.

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

The following entities have made changes to their linked programs since the 2023-24 PB Statements.

Department of Climate Change, Energy, the Environment and Water
Programs <ul style="list-style-type: none"> • Program 2.1 - Conserve, protect and sustainably manage Australia's natural environment through a nature positive approach.
Contribution to Outcome 1 made by linked programs The Department of Climate Change, Energy, the Environment and Water works with the NIAA to provide opportunities for First Nations communities and land managers to engage with the National Landcare Program.

Department of Industry, Science and Resources
Programs <ul style="list-style-type: none"> • Program 1.1 - Growing innovative and competitive businesses, industries and regions • Program 1.3 - Supporting a strong resources sector
Contribution to Outcome 1 made by linked programs The Department of Industry, Science and Resources has been consulting with NIAA to ensure activities that support the self-determination and aspirations of First Nations peoples. This includes supporting greater access to mainstream business support offerings by First Nations business owners and ensuring that the Buy Australia 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.

Department of Social Services
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.6 – Working Age Payments • Program 1.7 – Student Payments • Program 2.1 – Families and Communities • Program 3.1 – Disability and Carers • Program 4.1 – Housing and Homelessness
<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. Many scholarships funded under the Indigenous Advancement Strategy (IAS) provide the basis for eligibility of ABSTUDY Away from Home entitlements for secondary school students, extending the education access and outcomes for First Nations students. DSS contributes to the IAS by supporting the development of stronger families and more resilient communities. This includes supporting First Nations families and communities to enjoy similar levels of physical emotional and social wellbeing to that enjoyed by other Australians; supporting families to give children a good start in life; supporting access to affordable housing; and supporting remote strategic investments and remote housing strategies.</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> <p>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.</p> <p>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. The Action Plans were released on 31 January 2023.</p> <p>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.</p> <p>The data collected will inform reporting on Closing the Gap Target 13.</p> <p>In October 2022, the National Plan to End Violence against Women and Children 2022-32 (The National Plan) was launched. As part of this work, DSS is working in partnership with the Aboriginal and Torres Strait Islander Advisory Council on domestic, family and sexual violence (the Advisory Council). The Advisory Council has been tasked with the</p>

Department of Social Services

development of a dedicated Aboriginal and Torres Strait Islander Action Plan (Action Plan) under the National Plan.

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 reform of the Community Development Program (CDP). The Australian Government is committed to delivering a program with real jobs, proper wages and decent conditions. As a first step, CDP providers have been given the opportunity to work with remote communities to trial new approaches to real jobs for income support recipients in remote areas.

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 expected to commence in late 2022. 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.

Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
Program 1.1: Jobs, Land and the Economy					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	757,563	872,884	857,327	919,523	929,090
Total annual administered expenses	757,563	872,884	857,327	919,523	929,090
Special appropriations					
<i>Ranger Agreement</i>	1,153	1,153	1,180	1,207	1,237
<i>Public Governance, Performance and Accountability Act 2013, s.77</i>	-	10	10	10	10
Total special appropriation expenses	1,153	1,163	1,190	1,217	1,247
Aboriginals and Torres Strait Islander Corporations Unclaimed Money Account					
Aboriginals Benefit Account	987,949	356,366	321,108	364,840	326,294
Indigenous Land and Sea Corporation Funding Special Account (a)	58,176	62,245	64,736	66,595	68,297
less expenses made from appropriations credited to special accounts	(5,000)	-	-	-	-
Total special account expenses	1,041,125	418,623	385,856	431,447	394,603
Expenses not requiring appropriation in the Budget year (b)					
	3,965	366	370	364	367
Administered total	1,803,806	1,293,036	1,244,743	1,352,551	1,325,307
Total expenses for program 1.1	1,803,806	1,293,036	1,244,743	1,352,551	1,325,307

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.2: Children and Schooling					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	285,680	272,676	293,426	285,318	265,439
Other services (Appropriation Act No. 2 and Bill No. 4)	3,635	3,635	-	-	-
Total annual administered expenses	289,315	276,311	293,426	285,318	265,439
Special appropriations					
<i>Higher Education Support Act 2003</i>	74,249	78,472	83,126	86,109	88,474
Total special appropriation expenses	74,249	78,472	83,126	86,109	88,474
Expenses not requiring appropriation in the Budget year (b)	307	32	33	33	33
Administered total	363,871	354,815	376,585	371,460	353,946
Total expenses for program 1.2	363,871	354,815	376,585	371,460	353,946
Program 1.3: Safety and Wellbeing					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	338,315	471,443	518,528	459,311	318,191
Total annual administered expenses	338,315	471,443	518,528	459,311	318,191
Expenses not requiring appropriation in the Budget year (b)	973	-	-	-	-
Administered total	339,288	471,443	518,528	459,311	318,191
Total expenses for program 1.3	339,288	471,443	518,528	459,311	318,191

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
Program 1.4: Culture and Capability					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	100,756	96,287	74,523	63,389	55,902
Special accounts					
Services for Other Entities and Trust	1,638	1,225	100	100	100
Total special account expenses	1,638	1,225	100	100	100
Expenses not requiring appropriation in the Budget year (b)	352	1,361	1,081	1,160	1,200
Administered total	102,746	98,873	75,704	64,649	57,202
Total expenses for program 1.4	102,746	98,873	75,704	64,649	57,202
Program 1.5: Remote Australia Strategies					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) (c)(d)	45,877	66,758	181,303	183,252	186,613
Total annual administered expenses	45,877	66,758	181,303	183,252	186,613
Special accounts					
Indigenous Remote Service Delivery					
Special Account	3,285	15,030	10,116	9,200	10,000
Total special account expenses	3,285	15,030	10,116	9,200	10,000
Expenses not requiring appropriation in the Budget year (b)	-	545	687	654	629
Administered total	49,162	82,333	192,106	193,106	197,242
Total expenses for program 1.5	49,162	82,333	192,106	193,106	197,242
Program 1.6: Evaluation and Research					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	7,807	11,415	10,993	11,269	11,483
Administered total	7,807	11,415	10,993	11,269	11,483
Total expenses for program 1.6	7,807	11,415	10,993	11,269	11,483
Program 1.7: Program Support					
Departmental expenses					
Departmental appropriation (e)	347,754	341,194	291,715	285,315	268,582
s74 External Revenue (f)	14,678	17,405	17,961	18,410	18,791
Expenses not requiring appropriation in the Budget year (b)	18,433	19,546	19,379	19,467	19,467
Departmental total	380,865	378,145	329,055	323,192	306,840
Total expenses for program 1.7	380,865	378,145	329,055	323,192	306,840

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,535,998	1,791,463	1,936,100	1,922,062	1,766,718
Other services (Appropriation Act No. 2 and Bill No. 4)	3,635	3,635	-	-	-
Special appropriations	75,402	79,635	84,316	87,326	89,721
Special accounts	1,046,048	434,878	396,072	440,747	404,703
Expenses not requiring appropriation in the Budget year (b)	5,597	2,304	2,171	2,211	2,229
less expenses made from appropriations credited to special accounts	(5,000)	-	-	-	-
Administered total	2,661,680	2,311,915	2,418,659	2,452,346	2,263,371
Departmental expenses					
Departmental appropriation (e)	347,754	341,194	291,715	285,315	268,582
Section 74 External Revenue (f)	14,678	17,405	17,961	18,410	18,791
Expenses not requiring appropriation in the Budget year (b)	18,433	19,546	19,379	19,467	19,467
Departmental total	380,865	378,145	329,055	323,192	306,840
Total expenses for Outcome 1	3,042,545	2,690,060	2,747,714	2,775,538	2,570,211

- 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 Management 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 \$3.6 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.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

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

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Aboriginals Benefit Account (A) (a)	1					
2023-24		10,461	1,523,874	(1,897,675)	373,340	10,000
2022-23		12,197	1,962,932	(1,964,668)	-	10,461
Aboriginal and Torres Strait Islander Corporations Unclaimed Money Account (A) (b)	1					
2023-24		1,024	27	(12)	-	1,039
2022-23		1,024	-	-	-	1,024
Indigenous Land and Sea Corporation Funding Special Account (A) (c)	1					
2023-24		-	62,245	(62,245)	-	-
2022-23		-	58,175	(58,175)	-	-
IRSD Special Account 2020 (A) (d)	1					
2023-24		85,858	-	(22,030)	-	63,828
2022-23		38,713	50,430	(3,285)	-	85,858
NIAA SOETM Special Account 2020 - (A) (d)	1					
2023-24		2,305	900	(1,225)	-	1,980
2022-23		1,123	2,820	(1,638)	-	2,305
Total special accounts						
2023-24 Budget estimate		99,648	1,587,046	(1,983,187)	373,340	76,847
<i>Total special accounts</i>						
<i>2022-23 actual</i>		53,057	2,074,357	(2,027,766)	-	99,648

(A) = Administered (D) = Departmental

(a) Special account by Act - s62 *Aboriginal Land Rights (Northern Territory) Act 1976* - AAO 2013 DSS to PM&C

(b) Special account by Act - s551-20 *Corporations (Aboriginal and Torres Strait Islander) Act 2006* - AAO 2013 DSS to PM&C

(c) Special account by Act - s20 *Aboriginal and Torres Strait Islander Land and Sea Future Fund Act 2018*

(d) Special account by Determination - s78 of the PGPA Act.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Since the publication of the 2023-24 PB Statements, administered expenses for NIAA in the 2023-24 financial year have increased by \$22.9 million (and increased by \$186.1 million over the forward estimates period from 2023-24 to 2026-27).

Departmental expenses for NIAA have also increased since the 2023-24 PB Statements, with an increase of \$3.3 million in 2023-24, and \$10.8 million over the forward estimates period.

This increased expenditure includes funding of \$76.8 million over four years (\$69.3 million administered and \$7.4 million departmental) for NIAA as part of the Youpla Support Program – continuation measure.

There have been no other significant changes to the Administered or Departmental budgeted financial statements.

3.2.2 Budgeted financial statements

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
EXPENSES					
Employee benefits	188,383	202,246	201,389	201,116	206,830
Suppliers	106,490	111,173	96,891	91,213	69,147
Depreciation and amortisation	29,789	29,899	29,732	29,820	29,820
Finance costs (a)	1,964	1,043	1,043	1,043	1,043
Impairment loss on financial instruments	100	-	-	-	-
Write-down and impairment of assets	395	-	-	-	-
Losses from asset sales	541	-	-	-	-
Settlement of litigation	53,203	33,784	-	-	-
Total expenses	380,865	378,145	329,055	323,192	306,840
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Revenue from contracts with customers	13,037	13,611	14,087	14,467	14,786
Rental income	1,641	1,713	1,773	1,821	1,861
Resources received free of charge	2,060	2,081	2,101	2,122	2,144
Total own-source revenue	16,738	17,405	17,961	18,410	18,791
Gains					
Other gains	178	-	-	-	-
Total gains	178	-	-	-	-
Total own-source income	16,916	17,405	17,961	18,410	18,791
Net cost of / (contribution by) services	(363,949)	(360,740)	(311,094)	(304,782)	(288,049)
Revenue from Government	339,645	341,194	291,715	285,315	268,582
Surplus/(deficit) attributable to the Australian Government	(24,304)	(19,546)	(19,379)	(19,467)	(19,467)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserve	3,623	-	-	-	-
Total other comprehensive income	3,623	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(20,681)	(19,546)	(19,379)	(19,467)	(19,467)

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	(5,342)	(19,546)	(19,379)	(19,467)	(19,467)
less: depreciation/amortisation expenses previously funded through revenue appropriations (b)	13,534	13,034	13,130	13,244	13,244
less: depreciation/amortisation expenses for ROU assets (c)	16,257	16,865	16,602	16,576	16,576
add: principal repayments on leased assets (c)	14,452	10,353	10,353	10,353	10,353
Net Cash Operating Surplus/ (Deficit)	(20,681)	-	-	-	-

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 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 3.6 Departmental Capital Budget Statement.
- (c) Applies leases under AASB 16 *Leases*.

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

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Trade and other receivables	81,818	97,066	95,877	95,977	98,366
Total financial assets	81,818	97,066	95,877	95,977	98,366
Non-financial assets					
Property, plant and equipment (a)	178,439	160,513	141,240	116,467	91,694
Intangibles	13,427	12,499	13,070	19,202	25,408
Prepayments	2,905	2,657	2,803	2,788	2,788
Total non-financial assets	194,771	175,669	157,113	138,457	119,890
Assets held for sale - land and buildings	806	805	805	805	805
Total assets	277,395	273,540	253,795	235,239	219,061
LIABILITIES					
Payables					
Suppliers	10,658	10,866	10,584	10,702	10,705
Other payables	7,235	8,852	8,622	8,569	8,769
Total payables	17,893	19,718	19,206	19,271	19,474
Interest bearing liabilities					
Leases	103,592	93,240	82,887	72,534	62,181
Total interest bearing liabilities	103,592	93,240	82,887	72,534	62,181
Provisions					
Employee provisions	54,999	67,975	67,444	67,464	69,650
Other provisions	3,163	3,359	3,359	3,359	3,359
Total provisions	58,162	71,334	70,803	70,823	73,009
Total liabilities	179,647	184,292	172,896	162,628	154,664
Net assets	97,748	89,248	80,899	72,611	64,397
EQUITY*					
Parent entity interest					
Contributed equity	107,529	118,576	129,606	140,785	152,038
Retained earnings	(38,827)	(58,374)	(77,753)	(97,220)	(116,687)
Asset revaluation reserve	29,046	29,046	29,046	29,046	29,046
Total parent entity interest	97,748	89,248	80,899	72,611	64,397
Total Equity	97,748	89,248	80,899	72,611	64,397

Prepared on Australian Accounting Standards basis.

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

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2023–24)

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	(38,828)	29,046	107,528	97,746
Adjusted opening balance	(38,828)	29,046	107,528	97,746
Comprehensive income				
Surplus/(deficit) for the period	(19,546)	-	-	(19,546)
Total comprehensive income	(19,546)	-	-	(19,546)
of which:				
Transactions with owners				
Contributions by owners				
Equity Injection - Appropriation	-	-	2,101	2,101
Departmental Capital Budget (DCB)	-	-	8,947	8,947
Sub-total transactions with owners	-	-	11,048	11,048
Estimated closing balance as at 30 June 2024	(58,374)	29,046	118,576	89,248
Closing balance attributable to the Australian Government	(58,374)	29,046	118,576	89,248

Prepared on Australian Accounting Standards basis.

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

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Sale of services	13,375	17,189	15,560	16,197	16,655
Net GST received	8,022	2,929	2,735	2,753	2,842
Appropriations	362,204	336,140	302,618	294,786	275,786
Total cash received	383,601	356,258	320,913	313,736	295,283
Cash used					
Employees	182,601	189,017	201,965	201,094	204,458
Suppliers	111,248	145,760	98,388	91,734	69,842
Settlement of litigation	53,048	-	-	-	-
Short-term lease rentals	2,371	-	-	-	-
Interest payments on lease liabilities	1,881	1,043	1,043	1,043	1,043
Retained receipts transferred to Official Public Account	20,361	10,085	9,164	9,512	9,587
Total cash used	371,510	345,905	310,560	303,383	284,930
Net cash from operating activities	12,091	10,353	10,353	10,353	10,353
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	1,185	-	-	-	-
Total cash received	1,185	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	11,163	11,048	11,030	11,179	11,253
Total cash used	11,163	11,048	11,030	11,179	11,253
Net cash used by investing activities	(9,978)	(11,048)	(11,030)	(11,179)	(11,253)
FINANCING ACTIVITIES					
Cash received					
Contributed equity					
Equity injections	4,628	2,101	2,101	2,101	2,101
Departmental Capital Budget	7,705	8,947	8,929	9,078	9,152
Total cash received	12,333	11,048	11,030	11,179	11,253
Cash used					
Principal payments on lease liabilities	14,452	10,353	10,353	10,353	10,353
Total cash used	14,452	10,353	10,353	10,353	10,353
Net cash from financing activities	(2,119)	695	677	826	900
Net increase in cash held	(6)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	6	-	-	-	-
Cash and cash equivalents at the end of the reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	7,705	8,947	8,929	9,078	9,152
Equity injections - Bill 2	4,628	2,101	2,101	2,101	2,101
Total new capital appropriations	12,333	11,048	11,030	11,179	11,253
Provided for:					
<i>Purchase of non-financial assets</i>	12,333	11,048	11,030	11,179	11,253
Total Items	12,333	11,048	11,030	11,179	11,253
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB	7,705	8,947	8,929	9,078	9,152
Funded by capital appropriation - equity injection	4,628	2,101	2,101	2,101	2,101
TOTAL AMOUNT SPENT	12,333	11,048	11,030	11,179	11,253

Prepared on Australian Accounting Standards basis.

Table 3.7: Statement of departmental asset movements (Budget year 2023–24)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	L&B, IP&E held for sale \$'000	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023						
Gross book value	11,163	63,590	8,013	29,337	805	112,908
Gross book value - ROU assets	1,265	154,778	3,680	-	-	159,723
Accumulated depreciation/amortisation and impairment	-	(5)	(41)	(15,910)	-	(15,956)
Accumulated depreciation/amortisation and impairment - ROU assets	(604)	(60,558)	(2,845)	-	-	(64,007)
Opening net book balance	11,824	157,805	8,807	13,427	805	192,668
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity (a)	-	664	744	694	-	2,101
By purchase - appropriation ordinary annual services (b)	-	2,827	3,166	2,953	-	8,947
Total additions	-	3,491	3,910	3,647	-	11,048
Other movements						
Depreciation/amortisation expense	-	(6,304)	(2,155)	(4,575)	-	(13,034)
Depreciation/amortisation on ROU assets	(166)	(15,767)	(932)	-	-	(16,865)
Total other movements	(166)	(22,071)	(3,087)	(4,575)	-	(29,899)
As at 30 June 2024						
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)
Closing net book balance	11,658	139,225	9,630	12,499	805	173,817

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No. 2) 2023-2024* and Appropriation Bill (No. 4) 2023-2024, including Collection Development Acquisition Budget.
- (b) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2023-2024* and Appropriation Bill (No. 3) 2023-2024 for depreciation/amortisation expenses, DCB or other operational expenses.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	205	155	158	162	164
Suppliers	64,268	48,765	51,264	49,447	48,923
Subsidies - Petrol Sniffing Prevention Strategy	298	153	155	156	154
Personal Benefit Payments	41,827	78,232	90,156	90,101	-
Grants	1,580,785	1,843,680	1,948,898	1,918,821	1,817,298
Depreciation and amortisation	420	238	238	238	237
Finance costs	6	-	-	-	-
Impairment loss on trade and other receivables	2,230	2,069	1,934	1,974	1,992
Payments to Northern Territory Aboriginal Investment Corporation (a)	687,484	6,075	12,255	72,255	72,255
Payments to Indigenous Land and Sea Corporation (b)	58,176	62,245	64,736	66,595	68,297
Payments associated with Land Councils	214,115	234,070	234,041	238,462	241,531
Mining withholding tax	13,921	36,233	14,824	14,135	12,520
Write-down and impairment of non-financial assets	2,945	-	-	-	-
Total expenses administered on behalf of Government	2,666,680	2,311,915	2,418,659	2,452,346	2,263,371
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Interest	43,993	28,659	29,518	30,404	31,316
Rental Income	2,846	4,959	4,741	4,689	4,796
Indigenous Land and Sea Corporation Fund	58,176	62,245	64,736	66,595	68,297
Other revenue	15,575	12,016	11,471	10,991	11,226
Total non-taxation revenue	120,590	107,879	110,466	112,679	115,635
Total own-source revenue administered on behalf of Government	120,590	107,879	110,466	112,679	115,635
Gains					
Reversal of impairment losses	9	1,910	1,910	1,910	1,910
Total gains administered on behalf of Government	9	1,910	1,910	1,910	1,910
Total own-source income administered on behalf of Government	120,599	109,789	112,376	114,589	117,545
Net cost of/(contribution by) services	2,546,081	2,202,126	2,306,283	2,337,757	2,145,826
OTHER COMPREHENSIVE INCOME					
Total comprehensive income (loss)	(2,546,081)	(2,202,126)	(2,306,283)	(2,337,757)	(2,145,826)

Prepared on Australian Accounting Standards basis.

(a) Payment to the Northern Territory Aboriginal Investment Corporation (NTAIC) is funded through the Aboriginal Benefits Account (ABA) special account.

(b) 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.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	99,648	77,812	67,711	58,526	48,541
Trade receivables and other receivables	44,535	44,462	41,975	40,507	38,409
Other financial assets	720	-	-	-	-
Term deposits	1,435,000	933,561	953,560	996,410	1,076,950
Total financial assets	1,579,903	1,055,835	1,063,246	1,095,443	1,163,900
Non-financial assets					
Property, plant and equipment (a)	27,803	27,566	27,329	27,092	26,855
Prepayments	1,269	1,137	1,135	1,180	1,150
Total non-financial assets	29,072	28,703	28,464	28,272	28,005
Total assets administered on behalf of Government	1,608,975	1,084,538	1,091,710	1,123,715	1,191,905
LIABILITIES					
Payables					
Trade creditors and accruals	4,313	4,251	4,312	4,293	4,301
Grants payable	43,505	44,411	43,958	44,184	44,071
Other payables	1,224	1,224	1,224	1,224	1,224
Personal benefits	504	504	504	504	504
NTAIC Payables	117,596	60,000	-	-	-
Total payables	167,142	110,390	49,998	50,205	50,100
Interest bearing liabilities					
Leases	329	299	268	237	206
Total interest bearing liabilities	329	299	268	237	206
Provisions					
Employee provisions	9	8	8	8	8
Personal benefits	8,207	8,207	8,207	8,207	8,207
NTAIC provision	500,000	-	-	-	-
Total provisions	508,216	8,215	8,215	8,215	8,215
Total liabilities administered on behalf of Government	675,687	118,904	58,481	58,657	58,521
Net assets/(liabilities)	933,288	965,634	1,033,229	1,065,058	1,133,384

Prepared on Australian Accounting Standards basis.

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

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	129,740	192,045	296,685	297,074	296,683
Indigenous Land and Sea Corporation					
Funding Special Account	58,176	62,245	64,736	66,595	68,297
Other	12,618	11,250	12,043	10,303	11,447
Lease Income Receipts	3,222	4,959	4,741	4,689	4,796
Total cash received	203,756	270,499	378,205	378,661	381,223
Cash used					
Employees	195	155	158	162	164
Suppliers	62,939	46,918	49,293	47,556	47,005
Subsidy payments	298	153	155	156	154
Grants payments	1,705,828	1,842,774	1,949,351	1,918,595	1,817,411
Interest payments on lease liabilities	6	1	1	1	-
Payments associated with Land Councils	214,115	226,659	245,852	252,131	253,510
Payments to Indigenous Land and Sea Corporation	58,176	62,245	64,736	66,595	68,297
Personal Benefit Payments	38,713	78,232	90,156	90,101	-
Payments to Northern Territory Aboriginal Investment Corporation	69,889	607,182	75,266	72,766	72,766
Other	14,487	-	-	-	-
Total cash used	2,164,646	2,864,319	2,474,968	2,448,063	2,259,307
Net cash from / (used by) operating activities	(1,960,890)	(2,593,820)	(2,096,763)	(2,069,402)	(1,878,084)
INVESTING ACTIVITIES					
Cash received					
Proceeds from realisation of investments	1,551,000	1,447,042	1,047,580	1,097,977	1,156,233
Interest on investments and loans	25,369	28,659	29,518	30,404	31,316
Repayment from other financial assets	12	-	-	-	-
Total cash received	1,576,381	1,475,701	1,077,098	1,128,381	1,187,549
Cash used					
Purchase of investments	1,592,000	945,603	1,067,579	1,140,827	1,236,773
Total cash used	1,592,000	945,603	1,067,579	1,140,827	1,236,773
Net cash from / (used by) investing activities	(15,619)	530,098	9,519	(12,446)	(49,224)

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liabilities	41	31	31	31	31
Total cash used	41	31	31	31	31
Net cash from/(used by) financing activities					
	(41)	(31)	(31)	(31)	(31)
Net increase/(decrease) in cash held					
	(1,976,550)	(2,063,753)	(2,087,275)	(2,081,879)	(1,927,339)
Cash and cash equivalents at beginning of reporting period	53,150	99,649	77,812	67,711	58,526
Cash from Official Public Account for:					
- Appropriations	1,802,619	2,248,073	2,412,132	2,382,602	2,227,729
Total cash from Official Public Account	1,802,619	2,248,073	2,412,132	2,382,602	2,227,729
Cash to Official Public Account for:					
- Appropriations	162,685	192,554	296,704	296,892	296,798
- Special Accounts	58,176	13,603	38,254	13,016	13,577
Total cash to Official Public Account	220,861	206,157	334,958	309,908	310,375
Cash and cash equivalents at end of reporting period	99,648	77,812	67,711	58,526	48,541

Prepared on Australian Accounting Standards basis.

Table 3.11: Statement of administered asset movements (2023–24 Budget year)

	Land	Buildings	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023				
Gross book value - ROU assets	8,792	292	20,050	29,134
Accumulated depreciation/amortisation and impairment - ROU assets	(815)	(149)	(367)	(1,331)
Opening net book balance	7,977	143	19,683	27,803
CAPITAL ASSET ADDITIONS				
Other movements				
Depreciation/amortisation on ROU assets	(226)	(11)	-	(237)
Total other movements	(226)	(11)	-	(237)
As at 30 June 2024				
Gross book value			20,050	20,050
Gross book value - ROU assets	8,792	292	-	9,084
Accumulated depreciation/amortisation and impairment	-	-	(367)	(367)
Accumulated depreciation/amortisation and impairment - ROU	(1,041)	(160)	-	(1,201)
Closing net book balance	7,751	132	19,683	27,566

Prepared on Australian Accounting Standards basis.