



# Budget

## 2021–22

### **Portfolio Budget Statements 2021–22** **Budget Related Paper No. 1.11**

Prime Minister and Cabinet Portfolio

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

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THE HON SCOTT MORRISON MP  
PRIME MINISTER

**PARLIAMENT HOUSE  
CANBERRA 2600**

Senator the Hon Scott Ryan  
President of the Senate  
Parliament House  
CANBERRA ACT 2600

The Hon Tony Smith MP  
Speaker of the House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear Mr President and Mr Speaker,

I hereby submit Portfolio Budget Statements in support of the 2021-22 Budget for the Prime Minister and Cabinet portfolio.

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

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

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Scott Morrison', written in a cursive style.

SCOTT MORRISON

## **Abbreviations and conventions**

The following notation may be used:

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nfp	not for publication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

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

## **Enquiries**

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

**User guide  
to the  
Portfolio Budget Statement**

# User guide

The purpose of the 2021-22 Portfolio Budget Statements (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No.1 and No.2) 2021-22. In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be 'relevant documents' to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

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

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

## The Commonwealth Performance Framework

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

## Commonwealth Performance Framework Key components of relevant publications

### Portfolio Budget Statements (May) *Portfolio based*

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

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

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

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

### Corporate Plan (August) *Entity based*

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

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

Describes the **environment** in which the entity **operates**, the **capability** it requires to undertake **activities** and a discussion of **risk**.

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



### Annual Performance Statement (October following year) *Entity based*

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

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

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





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# **Portfolio overview**



# Prime Minister and Cabinet Portfolio Overview

## Ministers and portfolio responsibilities

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

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

- advice to the Prime Minister on policy and implementation across government
- assistance to the Prime Minister in managing the Cabinet, National Cabinet and National Federation Reform Council programs
- convening and supporting taskforces to coordinate and drive government policies
- women's policies, leadership and development strategy, to support women's equality, safety, economic security, and health and wellbeing
- international and national security policy coordination
- intergovernmental relations and communications with state and territory governments
- coordination of government administration
- Australian honours and symbols policy
- official and ceremonial support
- official establishments, ownership and property management of the Prime Minister's official residences
- reducing the burden of government regulation
- the National Office for Child Safety, in collaboration with states and territories implementing the National Strategy for the prevention of child sexual abuse
- the Office of the National Data Commissioner
- coordination and provision of advice to the Australian Government on actions to anticipate and mitigate the economic and social impacts of the global COVID-19 pandemic
- support the government to use data effectively to deliver its policy and build better links between public, private and community data. Through targeted policies to benefit Australians and create jobs, and

### *Portfolio Overview*

- continuing support for mental health and suicide prevention, making significant investments to improving services, and support for mental health services and products.

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

- Australian Government Aboriginal and Torres Strait Islander policy, programs and service delivery
- improving the lives of Aboriginal and Torres Strait Islander people through enhanced Indigenous economic rights to support economic independence, the provision of improved access to education, employment, health, wellbeing, and other services, as well as the maintenance of cultural identity
- coordination and evaluation of Australia's foreign intelligence activities
- Australian Government employment workplace relations policy to position the Australian Public Service (APS) workforce for the future by improving people management, manage capability and professional development across the APS
- support to the Governor-General to perform his official duties
- promoting and improving workplace gender equality in Australian workplaces
- lead Australian Government action and national efforts to improve preparedness for, reduce risks relief and recovery from, disasters and emergencies of all kinds, including by providing strategic leadership, policy advice and program delivery, community outreach and stakeholder engagement, and
- leading the digital transformation to make government services simple, clear and fast. Including whole-of-government coordination of digital, information and communication technology strategies.

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

Non-corporate Commonwealth entities under the PGPA Act:

- Department of the Prime Minister and Cabinet
- Australian National Audit Office
- Australian Public Service Commission
- Digital Transformation Agency
- National Indigenous Australians Agency
- National Recovery and Resilience Agency
- Office of National Intelligence
- Office of the Official Secretary to the Governor-General
- Workplace Gender Equality Agency.

Corporate Commonwealth entities under the PGPA Act:

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

Commonwealth companies under the PGPA Act:

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

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

## *Portfolio Overview*

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

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

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

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

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

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



The **Digital Transformation Agency (DTA)** is a non-corporate Commonwealth entity subject to the PGPA Act. The DTA mission is to accelerate the government's digital transformation agenda by helping agencies move more services online, deliver a better user experience and ensure the best use of government's information and communication technology spend.

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

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

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

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

The **National Recovery and Resilience Agency (NRRRA)** was established as an Executive Agency as at 5 May 2021. The NRRRA is a non-corporate Commonwealth entity subject to the PGPA Act. The NRRRA provides strategic leadership, policy advice and coordination for the government's response and recovery efforts directed at disasters and emergencies of all kinds.

## *Portfolio Overview*

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

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

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

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

**Old Parliament House** (OPH) is a Commonwealth corporate entity and is subject to the PGPA Act and is the home of the Federal Parliament from 1927 to 1988 and is an icon of national significance. It now houses the Museum of Australian Democracy, which provides dynamic exhibitions, events, engagement and education programs, to explore Australia's democratic traditions and the factors and people that shaped that journey and improve understanding of democracy and the skills required to participate in it.

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

The **Torres Strait Regional Authority** (TSRA) is a corporate Commonwealth entity established by the ATSI Act and is subject to the PGPA Act. The TSRA formulates, implements and monitors the effectiveness of programs for Torres Strait Islander and Aboriginal people living in the Torres Strait, and also advises the Minister for

Indigenous Australians about issues relevant to Torres Strait Islander and Aboriginal people living in the Torres Strait region. The TSRA works to empower Torres Strait Islander and Aboriginal people living in the Torres Strait to determine their own affairs based on the *ailan kastom* (island custom) of the Torres Strait.

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

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

**Figure 1: Prime Minister and Cabinet portfolio structure and outcomes**



**Digital Transformation Agency**

Chief Executive Officer: Mr Randall Brugeaud

Outcome: To improve the user experience for all Australians accessing government information and services by leading the design, development and continual enhancement of whole-of-government service delivery policies and standards, platforms and joined up services.

**Indigenous Business Australia**

Acting Chief Executive Officer: Mr Peter O'Neill

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

**Indigenous Land and Sea Corporation**

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: Ms Karlie Brand

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

**National Recovery and Resilience Agency**

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

Outcome: To lead Commonwealth action and national efforts to improve preparedness for, reduce risks associated with, and support all-hazards relief and recovery from, disasters and emergencies of all kinds, including by providing strategic leadership, policy advice and program delivery, community outreach and stakeholder engagement.

**National Indigenous Australians Agency**

Chief Executive Officer: Mr Ray Griggs AO CSC

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

## Portfolio Overview

### **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: Mr Sammy Wilson (Chair) and Mr Joe Martin-Jard (Chief Executive Officer)*

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

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

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

### **Office of National Intelligence**

*Director General: 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.

### **Old Parliament House**

*Director: Ms Daryl Karp AM*

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

### **Outback Stores Pty Ltd**

*Chief Executive Officer: Mr Michael Borg*

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

### **Torres Strait Regional Authority**

*Chief Executive Officer: Ms Leilani Bin-Juda*

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

**Workplace Gender Equality Agency**

*Director: Ms 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 Anne-Marie Farrugia*

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





## Entity resources and planned performance

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# **Department of the Prime Minister and Cabinet**

## **Entity resources and planned performance**



# Department of the Prime Minister and Cabinet

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# Department of the Prime Minister and Cabinet

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

The department strives to achieve a coordinated and innovative approach to the development and implementation of government policies. This requires well considered advice on a range of issues, drawing together input from across portfolios, to address the long term challenges and opportunities facing Australia. Priority areas for the department include:

- supporting the Prime Minister as Head of Government, Chair of the Cabinet, Chair of the National Cabinet and Minister for the Public Service
- supporting the effective functioning of the Government
- advising the Prime Minister and Minister for Women on women's safety, economic security, workforce participation, leadership and international engagement and coordinating this work across government
- providing advice on major domestic, international and national security policy issues, drawing on expertise from across government
- monitoring and providing advice on the implementation of key government initiatives, policies and programs
- leading the Australian Public Service in collaboration with the Australian Public Service Commissioner
- through the Office of the National Data Commissioner, streamlining how public sector data is used and shared
- advising the Prime Minister on delivering national policies and strategies to enhance children's safety and reduce future harm to children
- coordination of advice to the Government on actions to anticipate and mitigate the economic and social impacts of the global COVID-19 pandemic
- continuing support for mental health and suicide prevention, making significant investments to improving services and support for mental health services and products, and

*PM&C Budget Statements*

- driving integration of digital policy across government, and monitoring and reviewing the impact of the Digital Australia Strategy.

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



## **1.2 Entity resource statement**

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

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

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

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

PM&C Budget Statements

**Table 1.1: PM&C resource statement — Budget estimates for 2021-22 as at Budget May 2021**

	2020-21 <i>Estimated actual</i> \$'000	2021-22 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	28,433	32,234
Departmental appropriation (c)	193,630	194,571
s74 external revenue (d)	43,399	42,677
Departmental capital budget (e)	8,109	12,619
Annual appropriations - other services - non-operating (f)		
Prior year appropriations available	139	139
Total departmental annual appropriations	<b>273,710</b>	<b>282,240</b>
<b>Total departmental resourcing</b>	<b>273,710</b>	<b>282,240</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	5,994	14,179
Outcome 1	52,364	36,269
Administered capital budget (g)	1,529	1,652
Payments to corporate entities (h)	126,283	122,528
Annual appropriations - other services - non-operating (f)		
Payments to corporate entities (h)	98,120	81,268
Total administered annual appropriations	<b>284,290</b>	<b>255,896</b>
Total administered special appropriations	<b>15,504</b>	<b>10</b>
<i>less payments to corporate entities from annual/special appropriations</i>	<i>(224,403)</i>	<i>(203,796)</i>
<b>Total administered resourcing</b>	<b>75,391</b>	<b>52,110</b>
<b>Total resourcing for PM&amp;C</b>	<b>349,101</b>	<b>334,350</b>
	2020-21	2021-22
<b>Average staffing level (number)</b>	<b>1,015</b>	<b>1,122</b>

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

	2020-21 <i>Estimated actual</i> \$'000	2021-22 Estimate \$'000
Receipts received from other entities for the provision of services (disclosed above in s74 external revenue receipts section above)	43,399	42,677
Payments made to corporate entities within the portfolio		
Australian Institute of Aboriginal and Torres Strait Islander Studies	19,511	19,515
Indigenous Land and Sea Corporation	8,402	8,276
Indigenous Business Australia	107,396	88,552
Aboriginal Hostels Limited	35,941	35,731
Torres Strait Regional Authority	36,078	36,059
Old Parliament House	17,076	15,663

All figures shown above are GST exclusive - these may not match figures in the cash flow statement. Prepared on a resourcing (that is, appropriations available) basis.

- a) Appropriation Bill (No.1) 2021-22.
- b) Excludes \$84.051m subject to administrative quarantine by finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.
- c) Excludes Departmental Capital Budget (DCB).
- d) Estimated external revenue receipts under section 74 of the PGPA Act.
- e) Departmental Capital Budgets are not separately identified in Appropriations Bill (No. 1) and form part of the 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'.
- f) Appropriation bill (No.2) 2021-22.
- g) Administered capital budgets are not separately identified in Appropriations Bill (No. 1) and form part of the ordinary annual services items. Please refer to Table 3.5 for further details. For account purposes, this amount has been designated as a 'contribution by owner'.
- h) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

### 1.3 Budget measures

Budget measures in Part 1 relating to entity PM&C are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: PM&C 2021-22 Budget measures  
Measures announced since the 2020-21 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2021-22	2022-23	2023-24	2024-25
		\$'000	\$'000	\$'000	\$'000
<b>Payment measures</b>					
Commonwealth's Deregulation Agenda (a)	1.1				
Administered payment		1,120	5,400	-	-
Departmental payment		4,151	197	96	-
<b>Total</b>		<b>5,271</b>	<b>5,597</b>	<b>96</b>	<b>-</b>
Digital Economy Strategy (b)(c)	1.1				
Departmental payment		7,008	8,129	4,389	160
<b>Total</b>		<b>7,008</b>	<b>8,129</b>	<b>4,389</b>	<b>160</b>
National Strategy to Prevent and Respond to Child Sexual Abuse (b)	1.1				
Departmental payment		1,764	1,832	1,022	889
<b>Total</b>		<b>1,764</b>	<b>1,832</b>	<b>1,022</b>	<b>889</b>
Office of Supply Chain Resilience and Public Sector Capability	1.1				
Departmental payment		32,904	32,906	3,420	2,901
<b>Total</b>		<b>32,904</b>	<b>32,906</b>	<b>3,420</b>	<b>2,901</b>
Women's Economic Security Package (d)	1.1				
Administered payment		5,904	9,953	9,490	13,084
Departmental payment		528	718	717	1,106
<b>Total</b>		<b>6,432</b>	<b>10,671</b>	<b>10,207</b>	<b>14,190</b>
<b>Total payment measures</b>					
Administered		7,024	15,353	9,490	13,084
Departmental		46,355	43,782	9,644	5,056
<b>Total</b>		<b>53,379</b>	<b>59,135</b>	<b>19,134</b>	<b>18,140</b>

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

- a) The measure titled *Commonwealth's Deregulation Agenda* is a cross portfolio measure. The full measure description and package details appear in *Budget Paper No.2* under Cross Portfolio.
- b) These measures can also be found in the receipt measures summary table in Budget Paper No.2
- c) The measure titled *Digital Economy Strategy* is a cross portfolio measure. The full measure description and package details appear in *Budget Paper No.2* under Cross Portfolio.
- d) The measure titled *Women's Economic Security Package* is a cross portfolio measure. The full measure description and package details appear in *Budget Paper No.2* under Cross Portfolio.

## Section 2: Outcomes and planned performance

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

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plan and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for PM&C can be found at:  
[www.corporateplan.pmc.gov.au](http://www.corporateplan.pmc.gov.au)

The most recent annual performance statement can be found at:  
[www.annualreport.pmc.gov.au/](http://www.annualreport.pmc.gov.au/)

## **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**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Program 1.1: Prime Minister and Cabinet</b>					
Administered expenses					
Compensation and Legal Expenses	126	126	129	130	132
National Australia Day Council Limited	15,519	4,217	4,029	4,089	4,151
Office for Women	25,927	18,835	17,872	14,188	13,533
Parliament House Briefing Room	1,260	1,267	1,278	1,293	654
Prime Minister's Official Residences	2,221	2,218	2,245	2,280	2,314
State Occasion and Official Visits	3,868	3,868	3,925	3,984	4,044
Support to the former					
Governors-General (a)	1,576	1,467	1,357	1,245	1,594
Deregulation	-	1,120	5,400	-	-
Social Impact	-	3,151	2,993	3,038	3,084
Other	1,867	-	-	-	-
Payments to corporate entities	126,283	122,528	124,030	123,642	123,835
Ordinary annual services (Appropriation Act No.1 and Bill No.3)					
	178,647	158,797	163,258	153,889	153,341
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013- s77 Assistance for Severely Affected Regions (Special Appropriation) (Coronavirus Economic Response Package) Act 2020</i>					
	10	10	10	10	10
Unwinding of provision for Support to the former Governors-General (a)	(1,442)	(1,343)	(1,243)	3,902	(1,461)
Expenses not requiring appropriation in the Budget year (b)	1,152	352	352	352	352
<b>Administered total</b>	<b>193,861</b>	<b>157,816</b>	<b>162,377</b>	<b>158,153</b>	<b>152,242</b>
<b>Program 1.1: Prime Minister and Cabinet continued</b>					
Departmental expenses					
Departmental appropriation (c)	188,428	197,862	181,977	151,284	144,842
s74 external revenue (d)	43,399	42,677	42,625	42,625	42,625
Expenses not requiring appropriation in the Budget year (b)	19,025	10,008	9,917	9,670	9,670
<b>Departmental total</b>	<b>250,852</b>	<b>250,547</b>	<b>234,519</b>	<b>203,579</b>	<b>197,137</b>
<b>Total expenses for Outcome 1</b>	<b>444,713</b>	<b>408,363</b>	<b>396,896</b>	<b>361,732</b>	<b>349,379</b>
	2020-21	2021-22			
<b>Average Staffing Level (number)</b>	<b>1,015</b>	<b>1,122</b>			

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

- The annual expense figure reflects the appropriation provided for the provision for future entitlement for each of the former Governors-General. This is unwound as expenses not requiring appropriation in the Budget year. The increase in unwinding in 2023-24 relates to the recognition of a provision for projected future entitlements for former Governors-General.
- Expenses not requiring appropriation in the Budget year made up of depreciation expenses, amortisation expenses, make good expenses, audit fees and other services provided free of charge.
- Includes Right Of Use (RoU) asset expenses accounted for under AASB 16 Leases.
- Estimated expenses incurred in relation to receipts retained under Section 74 of the PGPA Act  
Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase

**Table 2.1.2: Performance criteria for Outcome 1**

Table 2.1.3 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs.

<b>Outcome 1 – Provide high quality policy advice and support to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers including through coordination of government activities, policy development and program delivery.</b>	
<b>Program 1.1 – Prime Minister and Cabinet</b>	
<b>Delivery</b>	<p>This program is delivered by:</p> <ul style="list-style-type: none"> <li>• Working with a wide range of stakeholders to develop well informed policy advice for the Prime Minister, the Cabinet and Portfolio Ministers within required timeframes.</li> <li>• Providing leadership across the APS-enterprise, utilising a whole-of-government coordination and convening approach, in order to successfully implement the Government’s policies, programs, decisions and strategic priorities within the required timeframes.</li> <li>• Providing the Prime Minister, Portfolio Ministers, the Cabinet, its committees, the Federal Executive Council, the National Federation Reform Council with services to support the ongoing business of government.</li> <li>• Working collaboratively with state and territory governments, and other key stakeholders on areas of key policy and service delivery.</li> <li>• Using data to track progress, identify problems early, change our course of action, drive actions and outcomes through innovative analysis and data presentation.</li> </ul>



**Table 2.1.3: Performance criteria for Outcome 1 (continued)**

Performance information		
Year	Performance criteria (a)	Targets
2020-21	<ul style="list-style-type: none"> <li>Quality and timely policy advice, support and services to the Prime Minister, Portfolio Ministers, the Cabinet and key stakeholders</li> <li>Effective public sector leadership, coordination and monitoring of responses to Government decisions, policies and strategic priorities</li> </ul>	<ul style="list-style-type: none"> <li>Majority of stakeholder feedback indicates satisfaction with the quality and timeliness of advice and support received</li> <li>Case studies, surveys, stakeholder feedback and data analysis demonstrate performance criteria have been achieved</li> </ul>
2021-22	<ul style="list-style-type: none"> <li>Quality and timely advice, services and support to the Prime Minister, Portfolio Ministers, the Cabinet and key stakeholders</li> <li>Effective leadership and coordination across the APS-enterprise to support the successful implementation and delivery of government decisions, policies, programs and strategic priorities</li> </ul>	<ul style="list-style-type: none"> <li>Key stakeholders are satisfied with the quality and timeliness of advice, services and support provided by the department</li> <li>Key APS-enterprise stakeholders are satisfied with the department leadership, coordination and monitoring role in supporting the successful implementation of the Government's decisions, policies, programs and strategic priorities</li> <li>Successful implementation and delivery of PM&amp;C programs and services</li> </ul>
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purposes</b>	<ul style="list-style-type: none"> <li>Growing our economy, incomes and creating jobs.</li> <li>Vibrant and resilient regions.</li> <li>Strengthening families and communities.</li> <li>Enhancing Australia's international and national security.</li> <li>Governing well, and</li> <li>Preparing well to respond to critical issues.</li> </ul>	

a) Refer to the Corporate Plan 2020-21 for further detail.

### **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 budget year, including the impact of budget measures and resourcing on financial statements.

#### **3.1 Budgeted financial statements**

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

###### *Departmental financial statements*

The department is budgeting for a break even position in 2021-22 and each forward year, after adjusting for depreciation expense and ROU asset transactions (in accordance with Accounting Standard AASB 16 Leases). The Comprehensive Income Statement (Table 3.2) sets out the application of funding to ordinary operating activities.

Appropriations for 2021-22 have increased since the publication of the 2020-21 Portfolio Additional Estimates Statements as a result of the measures identified in Table 1.2.

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

###### *Administered financial statements*

Administered expenses for 2021-22 have increased since the publication of the 2020-21 Portfolio Additional Estimates Statements due to additional appropriations for the measures identified Table 1.2.

3.2. Budgeted financial statements tables

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	140,527	136,267	127,807	114,863	112,229
Suppliers	90,097	94,299	86,419	68,576	66,495
Depreciation and amortisation	17,250	17,370	17,591	17,344	17,344
Finance costs	2,523	2,611	2,702	2,796	1,069
<b>Total expenses</b>	<b>250,397</b>	<b>250,547</b>	<b>234,519</b>	<b>203,579</b>	<b>197,137</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	43,399	42,677	42,625	42,625	42,625
<b>Total own-source revenue</b>	<b>43,399</b>	<b>42,677</b>	<b>42,625</b>	<b>42,625</b>	<b>42,625</b>
<b>Gains</b>					
Other	1,775	1,775	1,775	1,775	1,775
<b>Total gains</b>	<b>1,775</b>	<b>1,775</b>	<b>1,775</b>	<b>1,775</b>	<b>1,775</b>
<b>Total own-source income</b>	<b>45,174</b>	<b>44,452</b>	<b>44,400</b>	<b>44,400</b>	<b>44,400</b>
<b>Net cost of (contribution by) services</b>	<b>(205,223)</b>	<b>(206,095)</b>	<b>(190,119)</b>	<b>(159,179)</b>	<b>(152,737)</b>
Revenue from government	193,630	194,571	178,566	148,082	143,683
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(11,593)</b>	<b>(11,524)</b>	<b>(11,553)</b>	<b>(11,097)</b>	<b>(9,054)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(11,593)</b>	<b>(11,524)</b>	<b>(11,553)</b>	<b>(11,097)</b>	<b>(9,054)</b>

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

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

	2020-21	2021-22	2022-23	2023-24	2024-25
	Estimated	Budget	Forw ard	Forw ard	Forw ard
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations</b>	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations(a)	8,422	8,233	8,142	7,895	7,895
less depreciation/amortisation expenses for ROU (b)	8,828	9,137	9,449	9,449	9,449
add principal repayments on leased assets (b)	5,657	5,846	6,038	6,247	8,290
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>(11,593)</b>	<b>(11,524)</b>	<b>(11,553)</b>	<b>(11,097)</b>	<b>(9,054)</b>

Prepared on Australian Accounting Standards basis.

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,993	1,993	1,993	1,993	1,993
Trade and other receivables	29,713	29,713	29,713	29,713	29,713
Other financial assets	4,865	4,865	4,865	4,865	4,865
<b>Total financial assets</b>	<b>36,571</b>	<b>36,571</b>	<b>36,571</b>	<b>36,571</b>	<b>36,571</b>
<b>Non-financial assets</b>					
Land and buildings	145,390	135,721	125,759	115,986	106,138
Property, plant and equipment	8,095	7,851	7,467	5,871	5,832
Intangibles	24,281	30,143	31,620	31,066	28,346
Other non-financial assets	4,728	4,728	4,728	4,728	4,728
<b>Total non-financial assets</b>	<b>182,494</b>	<b>178,443</b>	<b>169,574</b>	<b>157,651</b>	<b>145,044</b>
<b>Total assets</b>	<b>219,065</b>	<b>215,014</b>	<b>206,145</b>	<b>194,222</b>	<b>181,615</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,634	1,634	1,634	1,634	1,634
Other payables	3,593	3,593	3,593	3,593	3,593
<b>Total payables</b>	<b>5,227</b>	<b>5,227</b>	<b>5,227</b>	<b>5,227</b>	<b>5,227</b>
<b>Interest bearing liabilities</b>					
Leases	114,257	108,411	102,373	96,126	87,836
<b>Total interest bearing liabilities</b>	<b>114,257</b>	<b>108,411</b>	<b>102,373</b>	<b>96,126</b>	<b>87,836</b>
<b>Provisions</b>					
Employee provisions	42,862	42,862	42,862	42,862	42,862
<b>Total provisions</b>	<b>42,862</b>	<b>42,862</b>	<b>42,862</b>	<b>42,862</b>	<b>42,862</b>
<b>Total liabilities</b>	<b>162,346</b>	<b>156,500</b>	<b>150,462</b>	<b>144,215</b>	<b>135,925</b>
<b>Net assets</b>	<b>56,719</b>	<b>58,514</b>	<b>55,683</b>	<b>50,007</b>	<b>45,690</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	173,439	186,758	195,480	200,901	205,638
Reserves	3,601	3,601	3,601	3,601	3,601
Retained surplus (accumulated deficit)	(120,321)	(131,845)	(143,398)	(154,495)	(163,549)
<b>Total parent entity interest</b>	<b>56,719</b>	<b>58,514</b>	<b>55,683</b>	<b>50,007</b>	<b>45,690</b>
<b>Total Equity</b>	<b>56,719</b>	<b>58,514</b>	<b>55,683</b>	<b>50,007</b>	<b>45,690</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2021-22)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2020</b>				
Balance carried forward from previous period	(120,321)	3,601	173,439	56,719
<b>Adjusted opening balance</b>	<b>(120,321)</b>	<b>3,601</b>	<b>173,439</b>	<b>56,719</b>
<b>Comprehensive income</b>				
Other comprehensive income				
Surplus/(deficit) for the period	(11,524)	-	-	(11,524)
<b>Total comprehensive income</b>	<b>(11,524)</b>	<b>-</b>	<b>-</b>	<b>(11,524)</b>
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	13,319	13,319
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>13,319</b>	<b>13,319</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(131,845)</b>	<b>3,601</b>	<b>186,758</b>	<b>58,514</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	237,029	237,248	221,191	190,707	186,308
Sale of goods and rendering of services	43,399	42,677	42,625	42,625	42,625
<b>Total cash received</b>	<b>280,428</b>	<b>279,925</b>	<b>263,816</b>	<b>233,332</b>	<b>228,933</b>
<b>Cash used</b>					
Employees	140,527	136,267	127,807	114,863	112,229
Suppliers	95,321	92,524	84,644	66,801	64,720
s74 external revenue transferred to the OPA	43,399	42,677	42,625	42,625	42,625
Interest payments on lease liability	2,523	2,611	2,702	2,796	1,069
<b>Total cash used</b>	<b>281,770</b>	<b>274,079</b>	<b>257,778</b>	<b>227,085</b>	<b>220,643</b>
<b>Net cash from/(used by) operating activities</b>	<b>(1,342)</b>	<b>5,846</b>	<b>6,038</b>	<b>6,247</b>	<b>8,290</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	9,486	13,319	8,722	5,426	4,731
<b>Total cash used</b>	<b>9,486</b>	<b>13,319</b>	<b>8,722</b>	<b>5,426</b>	<b>4,731</b>
<b>Net cash from/(used by) investing activities</b>	<b>(9,486)</b>	<b>(13,319)</b>	<b>(8,722)</b>	<b>(5,426)</b>	<b>(4,731)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	9,486	13,319	8,722	5,426	4,731
<b>Total cash received</b>	<b>9,486</b>	<b>13,319</b>	<b>8,722</b>	<b>5,426</b>	<b>4,731</b>
<b>Cash used</b>					
Lease liability - principal payments	5,657	5,846	6,038	6,247	8,290
<b>Total cash used</b>	<b>5,657</b>	<b>5,846</b>	<b>6,038</b>	<b>6,247</b>	<b>8,290</b>
<b>Net cash used by financing activities</b>	<b>3,829</b>	<b>7,473</b>	<b>2,684</b>	<b>(821)</b>	<b>(3,559)</b>
<b>Net increase/(decrease) in cash</b>	<b>(6,999)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	8,992	1,993	1,993	1,993	1,993
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,993</b>	<b>1,993</b>	<b>1,993</b>	<b>1,993</b>	<b>1,993</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 (DCB)	8,109	12,619	8,722	5,426	4,731
<b>Total new capital appropriations</b>	<b>8,109</b>	<b>12,619</b>	<b>8,722</b>	<b>5,426</b>	<b>4,731</b>
<b>Provided for:</b>					
Purchase of non-financial assets	8,109	12,619	8,722	5,426	4,731
<b>Total Items</b>	<b>8,109</b>	<b>12,619</b>	<b>8,722</b>	<b>5,426</b>	<b>4,731</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	9,486	13,319	8,722	5,426	4,731
<b>TOTAL AMOUNT SPENT</b>	<b>9,486</b>	<b>13,319</b>	<b>8,722</b>	<b>5,426</b>	<b>4,731</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	9,486	13,319	8,722	5,426	4,731
<b>TOTAL CASH REQUIRED TO ACQUIRE ASSETS</b>	<b>9,486</b>	<b>13,319</b>	<b>8,722</b>	<b>5,426</b>	<b>4,731</b>

Prepared on Australian Accounting Standards basis.

a) Does not include annual finance lease costs. Includes purchases from the current and previous years Departmental Capital Budgets (DCBs).



**Table 3.6: Statement of departmental asset movements (Budget year 2021-22)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2020</b>				
Gross book value	57,564	25,335	43,911	126,810
Gross book value - ROU	118,027	60	-	118,087
Accumulated depreciation/amortisation and impairment	(12,439)	(17,254)	(19,630)	(49,323)
Accumulated depreciation/amortisation and impairment - ROU	(17,762)	(46)	-	(17,808)
<b>Opening net book balance</b>	<b>145,390</b>	<b>8,095</b>	<b>24,281</b>	<b>177,766</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	95	2,757	10,467	13,319
<b>Total additions</b>	<b>95</b>	<b>2,757</b>	<b>10,467</b>	<b>13,319</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(649)	(2,979)	(4,605)	(8,233)
Depreciation/amortisation on ROU	(9,115)	(22)	-	(9,137)
<b>Total other movements</b>	<b>(9,764)</b>	<b>(3,001)</b>	<b>(4,605)</b>	<b>(17,370)</b>
<b>As at 30 June 2020</b>				
Gross book value	57,659	28,092	54,378	140,129
Gross book value - ROU	118,027	60	-	118,087
Accumulated depreciation/amortisation and impairment	(13,088)	(20,233)	(24,235)	(57,556)
Accumulated depreciation/amortisation and impairment - ROU	(26,877)	(68)	-	(26,945)
<b>Closing net book balance</b>	<b>135,721</b>	<b>7,851</b>	<b>30,143</b>	<b>173,715</b>

Prepared on Australian Accounting Standards basis.

- a) "Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2021-22 for depreciation/amortisation expenses, DCBs or other operation expenses.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Employee benefits	1,722	1,726	1,728	1,731	1,093
Suppliers	7,362	6,661	6,766	6,887	7,244
Grants	57,702	26,119	29,081	20,088	19,575
Depreciation and amortisation (a)	649	649	649	649	649
Finance costs	143	133	123	5,156	133
Payments to corporate entities	126,283	122,528	124,030	123,642	123,835
<b>Total expenses administered on behalf of Government</b>	<b>193,861</b>	<b>157,816</b>	<b>162,377</b>	<b>158,153</b>	<b>152,529</b>
<b>Net cost of/(contribution by) services</b>	<b>(193,861)</b>	<b>(157,816)</b>	<b>(162,377)</b>	<b>(158,153)</b>	<b>(152,529)</b>
<b>Surplus/(deficit)</b>	<b>(193,861)</b>	<b>(157,816)</b>	<b>(162,377)</b>	<b>(158,153)</b>	<b>(152,529)</b>

Prepared on Australian Accounting Standards basis.

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	2,684	2,684	2,684	2,684	2,684
Trade and other receivables	73	73	73	73	73
Other investments	2,728,781	2,810,049	2,856,120	2,882,025	2,906,222
<b>Total financial assets</b>	<b>2,731,538</b>	<b>2,812,806</b>	<b>2,858,877</b>	<b>2,884,782</b>	<b>2,908,979</b>
<b>Non-financial assets</b>					
Land and buildings	51,799	54,484	55,367	56,260	57,664
Property, plant and equipment	684	802	930	1,057	1,329
Other non-financial assets	174	174	174	174	174
<b>Total non-financial assets</b>	<b>52,657</b>	<b>55,460</b>	<b>56,471</b>	<b>57,491</b>	<b>59,167</b>
<b>Total assets administered on behalf of Government</b>	<b>2,784,195</b>	<b>2,868,266</b>	<b>2,915,348</b>	<b>2,942,273</b>	<b>2,968,146</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	148	148	148	148	148
Other payables	437	437	437	437	437
<b>Total payables</b>	<b>585</b>	<b>585</b>	<b>585</b>	<b>585</b>	<b>585</b>
<b>Interest bearing liabilities</b>					
Leases	999	702	405	108	108
<b>Total interest bearing liabilities</b>	<b>999</b>	<b>702</b>	<b>405</b>	<b>108</b>	<b>108</b>
<b>Provisions</b>					
Employee provisions	490	490	490	490	490
Other provisions	16,890	15,547	14,305	18,207	16,746
<b>Total provisions</b>	<b>17,380</b>	<b>16,037</b>	<b>14,795</b>	<b>18,697</b>	<b>17,236</b>
<b>Total liabilities administered on behalf of Government</b>	<b>18,964</b>	<b>17,324</b>	<b>15,785</b>	<b>19,390</b>	<b>17,929</b>
<b>Net assets/(liabilities)</b>	<b>2,765,231</b>	<b>2,850,942</b>	<b>2,899,563</b>	<b>2,922,883</b>	<b>2,950,217</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash used</b>					
Grants	57,702	26,119	29,081	20,088	19,575
Suppliers	7,362	6,661	6,766	6,887	7,244
Employees	1,722	1,726	1,728	1,731	1,093
Lease liability - Interest payments	9	9	9	9	9
Payments to corporate entities	126,283	122,528	124,030	123,642	123,835
Other	1,576	1,467	1,356	1,245	1,594
<b>Total cash used</b>	<b>194,654</b>	<b>158,510</b>	<b>162,970</b>	<b>153,602</b>	<b>153,350</b>
<b>Net cash from/(used by) operating activities</b>	<b>(194,654)</b>	<b>(158,510)</b>	<b>(162,970)</b>	<b>(153,602)</b>	<b>(153,350)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	1,587	3,452	1,660	1,669	1,676
Payments to Corporate Commonwealth entities and companies	98,120	81,268	46,071	25,904	24,122
<b>Total cash used</b>	<b>99,707</b>	<b>84,720</b>	<b>47,731</b>	<b>27,573</b>	<b>25,798</b>
<b>Net cash from/(used by) investing activities</b>	<b>(99,707)</b>	<b>(84,720)</b>	<b>(47,731)</b>	<b>(27,573)</b>	<b>(25,798)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	1,587	3,452	1,660	1,669	1,676
<b>Total cash received</b>	<b>1,587</b>	<b>3,452</b>	<b>1,660</b>	<b>1,669</b>	<b>1,676</b>
<b>Cash used</b>					
Lease liability - principal payments	297	297	297	297	297
<b>Total cash used</b>	<b>297</b>	<b>297</b>	<b>297</b>	<b>297</b>	<b>297</b>
<b>Net cash from/(used by) financing activities</b>	<b>1,290</b>	<b>3,155</b>	<b>1,363</b>	<b>1,372</b>	<b>1,379</b>
<b>Net increase/(decrease) in cash held</b>	<b>(293,071)</b>	<b>(240,075)</b>	<b>(209,338)</b>	<b>(179,803)</b>	<b>(177,769)</b>
Cash and cash equivalents at beginning of reporting period	1,342	2,684	2,684	2,684	2,684
Cash from Official Public Account for:					
- Appropriations	293,071	240,075	209,338	179,803	177,769
<b>Total cash from Official Public Account</b>	<b>293,071</b>	<b>240,075</b>	<b>209,338</b>	<b>179,803</b>	<b>177,769</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>1,342</b>	<b>2,684</b>	<b>2,684</b>	<b>2,684</b>	<b>2,684</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act 1 (ACB)	1,529	1,652	1,660	1,669	1,676
<b>Total new capital appropriations</b>	<b>1,529</b>	<b>1,652</b>	<b>1,660</b>	<b>1,669</b>	<b>1,676</b>
<b>Provided for:</b>					
Purchase of non-financial assets	1,529	1,652	1,660	1,669	1,676
<b>Total Items</b>	<b>1,529</b>	<b>1,652</b>	<b>1,660</b>	<b>1,669</b>	<b>1,676</b>
Funded by capital appropriation					
- ACB (a)	1,587	3,448	1,655	1,665	1,672
<b>TOTAL AMOUNT SPENT</b>	<b>1,587</b>	<b>3,448</b>	<b>1,655</b>	<b>1,665</b>	<b>1,672</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total accrual purchases	1,587	3,448	1,655	1,665	1,672
<b>Total cash used to acquire assets</b>	<b>1,587</b>	<b>3,448</b>	<b>1,655</b>	<b>1,665</b>	<b>1,672</b>

Prepared on Australian Accounting Standards basis.

a) Does not include annual finance lease costs. Includes purchases from current and previous years' Administered Capital Budget (ACBs).

**Table 3.11: Statement of administered asset movements (Budget year 2021-22)**

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Total \$'000
<b>As at 1 July 2020</b>				
Gross book value	43,250	7,909	1,154	52,313
Gross Value - ROU - Additions - By purchase or	-	2,013	-	2,013
Accumulated depreciation/amortisation and impairment	-	(652)	(470)	(1,122)
Accumulated depreciation/amortisation and impairment - ROU	-	(721)	-	(721)
<b>Opening net book balance</b>	<b>43,250</b>	<b>8,549</b>	<b>684</b>	<b>52,483</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	-	3,186	262	3,448
<b>Total additions</b>	<b>-</b>	<b>3,186</b>	<b>262</b>	<b>3,448</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	(205)	(144)	(349)
Depreciation/amortisation on ROU	-	(300)	-	(300)
<b>Total other movements</b>	<b>-</b>	<b>(505)</b>	<b>(144)</b>	<b>(649)</b>
<b>As at 30 June 2020</b>				
Gross book value	43,250	11,099	1,416	55,765
Gross book value - ROU	-	2,013	-	2,013
Accumulated depreciation/amortisation and impairment	-	(857)	(614)	(1,471)
Accumulated depreciation/amortisation and impairment - ROU	-	(1,021)	-	(1,021)
<b>Closing net book balance</b>	<b>43,250</b>	<b>11,234</b>	<b>802</b>	<b>55,286</b>

Prepared on Australian Accounting Standards basis.

- a) "Appropriation ordinary annual services" refers to funding provided through Appropriation Bill (No.1) 2021- 22 for depreciation/amortisation expenses, ACBs or other operation expenses.

# **Aboriginal Hostels Limited**

## **Entity resources and planned performance**





# Aboriginal Hostels Limited

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# Aboriginal Hostels Limited

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

Aboriginal Hostels Limited (AHL) is a Commonwealth Company established under the *Corporations Act 2001*. The AHL provides temporary accommodation to Aboriginal and Torres Strait Islander people through a national network of accommodation facilities. The AHL contributes to the portfolio's goals by providing accommodation that improves access to education, employment, health and other services for Aboriginal and Torres Strait Islander people travelling or relocating through the operation of hostel accommodation services.

The AHL's purpose is to provide safe, comfortable, culturally appropriate and affordable short-term accommodation for Indigenous Australians who must live away from home to access services, education and economic opportunities.

In 2021-22, AHL will continue to:

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

## **1.2 Entity resource statement**

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

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

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

**Table 1.1: AHL resource statement — Budget estimates for 2021-22 as at Budget May 2021**

	2020-21 <i>Estimated actual</i> \$'000	2021-22 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>36,176</b>	<b>36,722</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services (a)		
Outcome 1	35,941	35,731
Amounts received from related entities		
National Indigenous Australians Agency (b)	2,998	2,998
Amounts from other entities	2,175	2,175
Total amounts received from related entities	5,173	5,173
<b>Total funds from Government</b>	<b>41,114</b>	<b>40,904</b>
<b>Funds from other sources</b>		
Interest	215	215
Sale of goods and services	13,804	15,608
Other (c)	3,447	-
<b>Total funds from other sources</b>	<b>17,466</b>	<b>15,823</b>
<b>Total net resourcing for AHL</b>	<b>94,756</b>	<b>93,449</b>
	2020-21	2021-22
<b>Average staffing level (number)</b>	<b>331</b>	<b>386</b>

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

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

- a) Appropriation Bill (No.1) 2021-22.
- b) Funding provided by another agency in the portfolio that is not specified within the Annual Appropriation Bills. The payment relates to the operations of the Kardu Darrikardu Numida Hostel in Wadeye, Northern Territory and Wangkana-kari Hostel and a Secondary Education Hostel in Tennant Creek, Northern Territory.
- c) Mainly relates to funds received from the divestment of three properties.

*AHL Budget Statements*

**1.3 Budget measures**

The AHL has no budget measures in the 2021-22 Budget.

## Section 2: Outcomes and planned performance

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

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plan and annual reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for AHL can be found at:  
[www.ahl.gov.au/about-us/publications](http://www.ahl.gov.au/about-us/publications)

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

## 2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

**Table 2.1.1: Budgeted expenses for Outcome 1**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Program 1.1: Company Operated Hostels</b>					
Revenue from government					
Ordinary annual services (Appropriation Bill No.1)	35,941	35,731	35,833	35,943	36,012
Payment from related entities	5,173	5,173	5,173	5,173	5,173
Expenses not requiring appropriation in the budget year	2,360	1,015	984	953	922
Revenues from other independent sources	14,972	15,979	15,979	15,979	15,979
<b>Total expenses for Program 1.1</b>	<b>58,446</b>	<b>57,898</b>	<b>57,969</b>	<b>58,048</b>	<b>58,086</b>
	2020-21	2021-22			
<b>Average staffing level (number)</b>	<b>331</b>	<b>386</b>			

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



**Table 2.1.2: Performance criteria for Outcome 1**

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs.

<b>Outcome 1 – Improved access to education, employment, health and other services for Aboriginal and Torres Strait Islander people travelling or relocating through the operation of temporary hostel accommodation services.</b>	
<b>Program 1.1</b> – The objective of this program is to provide temporary accommodation for Indigenous Australians who must live away from home to access services and economic opportunities.	
<b>Delivery</b>	Deliver a network of accommodation services across Australia that provide special purpose accommodation for Aboriginal and Torres Straits Islander people.

Performance information		
Year	Performance criteria	Targets
2020-21	Occupancy level as a percentage of resident bed nights available per annum	70%
2021-22	Occupancy level as a percentage of resident bed nights available per annum	70%
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purposes</b>	To provide safe, comfortable, culturally appropriate and affordable short-term accommodation for Indigenous Australians who need to be away from home to access medical services, education and economic opportunities.	

### **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 budget year, including the impact of budget measures and resourcing on financial statements.

#### **3.1 Budgeted financial statements**

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

###### *Budgeted departmental comprehensive income statement*

The deficits shown from 2020-21 and across the forward estimates relate to increases in depreciation expenses resulting from the 2017-18 building revaluation, decreases in tariff earned due to COVID-19 (only for 2020-21), increases in hostel accommodation expenses due to COVID-19 related cleaning and supplies (only for 2020-21) and the application of Accounting Standards (AASB) 16 Leases.

###### *Budgeted departmental balance sheet*

The increase in land and buildings in 2022-23 and 2023-24 is due to forecast investment in new hostels and redevelopment of existing hostels to increase AHL's hostel network footprint.

The increase in employee provisions in 2021-22 and the forward years is mainly due to the accumulation of AHL employees' long service leave provision.

###### *Budgeted departmental statement of cash flows*

The proceeds from sales of property, plant and equipment in 2020-21 relates to three properties that AHL has divested in 2020-21.

3.2. Budgeted financial statements tables

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	29,990	30,571	31,164	31,770	32,388
Suppliers	21,257	20,436	19,939	19,475	18,952
Depreciation and amortisation	6,323	6,234	6,219	6,165	6,117
Finance costs	61	52	42	33	24
Write-down and impairment of assets	655	605	605	605	605
Losses from asset sales	160	-	-	-	-
<b>Total expenses</b>	<b>58,446</b>	<b>57,898</b>	<b>57,969</b>	<b>58,048</b>	<b>58,086</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	14,629	15,764	15,764	15,764	15,764
Interest	215	215	215	215	215
Other	5,186	5,173	5,173	5,173	5,173
<b>Total own-source revenue</b>	<b>20,030</b>	<b>21,152</b>	<b>21,152</b>	<b>21,152</b>	<b>21,152</b>
<b>Gains</b>					
Other	115	-	-	-	-
<b>Total gains</b>	<b>115</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>20,145</b>	<b>21,152</b>	<b>21,152</b>	<b>21,152</b>	<b>21,152</b>
<b>Net (cost of)/contribution by services</b>	<b>(38,301)</b>	<b>(36,746)</b>	<b>(36,817)</b>	<b>(36,896)</b>	<b>(36,934)</b>
Revenue from government	35,941	35,731	35,833	35,943	36,012
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(2,360)</b>	<b>(1,015)</b>	<b>(984)</b>	<b>(953)</b>	<b>(922)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	(3,907)	-	-	-	-
<b>Total other comprehensive income</b>	<b>(3,907)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>	<b>(6,267)</b>	<b>(1,015)</b>	<b>(984)</b>	<b>(953)</b>	<b>(922)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(6,267)</b>	<b>(1,015)</b>	<b>(984)</b>	<b>(953)</b>	<b>(922)</b>

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

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

	2020-21	2021-22	2022-23	2023-24	2024-25
	Estimated	Budget	Forw ard	Forw ard	Forw ard
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income/(loss)</b>					
<b>less depreciation/amortisation</b>					
<b>expenses previously funded</b>					
<b>through revenue appropriations</b>	<b>(6,192)</b>	<b>(970)</b>	<b>(970)</b>	<b>(970)</b>	<b>(970)</b>
plus: depreciation/amortisation					
expenses for ROU (a)	1,094	1,005	990	936	888
less: principal repayments on leased					
assets (a)	1,019	960	976	953	936
<b>Total comprehensive income/(loss)</b>					
<b>- as per the Statement of</b>					
<b>comprehensive income</b>	<b>(6,267)</b>	<b>(1,015)</b>	<b>(984)</b>	<b>(953)</b>	<b>(922)</b>

Prepared on Australian Accounting Standards basis.

a) Applies to leases under AASB 16 Leases.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	36,722	35,642	27,075	20,517	21,469
Trade and other receivables	434	434	434	434	434
<b>Total financial assets</b>	<b>37,156</b>	<b>36,076</b>	<b>27,509</b>	<b>20,951</b>	<b>21,903</b>
<b>Non-financial assets</b>					
Land and buildings	115,083	114,532	121,481	126,430	123,879
Property, plant and equipment	4,344	4,212	4,095	4,032	4,017
Intangibles	116	116	116	116	116
Other non-financial assets	130	130	130	130	130
<b>Total non-financial assets</b>	<b>119,673</b>	<b>118,990</b>	<b>125,822</b>	<b>130,708</b>	<b>128,142</b>
<b>Total assets</b>	<b>156,829</b>	<b>155,066</b>	<b>153,331</b>	<b>151,659</b>	<b>150,045</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,248	1,248	1,248	1,248	1,248
Other payables	1,609	1,610	1,612	1,612	1,610
<b>Total payables</b>	<b>2,857</b>	<b>2,858</b>	<b>2,860</b>	<b>2,860</b>	<b>2,858</b>
<b>Interest bearing liabilities</b>					
Leases	5,997	5,037	4,061	3,108	2,172
<b>Total interest bearing liabilities</b>	<b>5,997</b>	<b>5,037</b>	<b>4,061</b>	<b>3,108</b>	<b>2,172</b>
<b>Provisions</b>					
Employee provisions	3,421	3,632	3,855	4,089	4,335
<b>Total provisions</b>	<b>3,421</b>	<b>3,632</b>	<b>3,855</b>	<b>4,089</b>	<b>4,335</b>
<b>Total liabilities</b>	<b>12,275</b>	<b>11,527</b>	<b>10,776</b>	<b>10,057</b>	<b>9,365</b>
<b>Net assets</b>	<b>144,554</b>	<b>143,539</b>	<b>142,555</b>	<b>141,602</b>	<b>140,680</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	94,243	94,243	94,243	94,243	94,243
Reserves	49,570	49,570	49,570	49,570	49,570
Retained surplus (accumulated deficit)	741	(274)	(1,258)	(2,211)	(3,133)
<b>Total parent entity interest</b>	<b>144,554</b>	<b>143,539</b>	<b>142,555</b>	<b>141,602</b>	<b>140,680</b>
<b>Total equity</b>	<b>144,554</b>	<b>143,539</b>	<b>142,555</b>	<b>141,602</b>	<b>140,680</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2021-22)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2021</b>				
Balance carried forward from previous period	741	49,570	94,243	144,554
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(1,015)	-	-	(1,015)
<b>Total comprehensive income</b>	<b>(1,015)</b>	<b>-</b>	<b>-</b>	<b>(1,015)</b>
of which:				
Attributable to the Australian Government	(1,015)	-	-	(1,015)
<b>Estimated closing balance as at 30 June 2022</b>	<b>(274)</b>	<b>49,570</b>	<b>94,243</b>	<b>143,539</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(274)</b>	<b>49,570</b>	<b>94,243</b>	<b>143,539</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations					
Receipts from government	41,114	40,871	40,908	41,017	41,119
Sale of goods and rendering of services	14,214	15,608	15,608	15,608	15,608
Interest	215	215	215	215	215
Net GST received	2,568	2,537	3,237	2,992	2,196
Other	187	-	-	-	-
<b>Total cash received</b>	<b>58,298</b>	<b>59,231</b>	<b>59,968</b>	<b>59,832</b>	<b>59,138</b>
<b>Cash used</b>					
Employees	29,753	30,359	30,939	31,536	32,144
Suppliers	20,962	20,403	19,841	19,376	18,886
Net GST paid	2,568	2,537	3,237	2,992	2,196
Interest payments on lease liability	61	52	42	33	24
<b>Total cash used</b>	<b>53,344</b>	<b>53,351</b>	<b>54,059</b>	<b>53,937</b>	<b>53,250</b>
<b>Net cash from/(used by) operating activities</b>	<b>4,954</b>	<b>5,880</b>	<b>5,909</b>	<b>5,895</b>	<b>5,888</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	3,277	-	-	-	-
<b>Total cash received</b>	<b>3,277</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	5,840	6,000	13,500	11,500	4,000
<b>Total cash used</b>	<b>5,840</b>	<b>6,000</b>	<b>13,500</b>	<b>11,500</b>	<b>4,000</b>
<b>Net cash from/(used by) investing activities</b>	<b>(2,563)</b>	<b>(6,000)</b>	<b>(13,500)</b>	<b>(11,500)</b>	<b>(4,000)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Principal payments on lease liability	1,019	960	976	953	936
<b>Total cash used</b>	<b>1,019</b>	<b>960</b>	<b>976</b>	<b>953</b>	<b>936</b>
<b>Net cash from/(used by) financing activities</b>	<b>(1,019)</b>	<b>(960)</b>	<b>(976)</b>	<b>(953)</b>	<b>(936)</b>
<b>Net increase/(decrease) in cash held</b>	<b>1,372</b>	<b>(1,080)</b>	<b>(8,567)</b>	<b>(6,558)</b>	<b>952</b>
Cash and cash equivalents at the beginning of the reporting period	36,176	37,548	36,468	27,901	21,343
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>37,548</b>	<b>36,468</b>	<b>27,901</b>	<b>21,343</b>	<b>22,295</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources (a)	5,840	6,000	13,500	11,500	4,000
<b>TOTAL</b>	<b>5,840</b>	<b>6,000</b>	<b>13,500</b>	<b>11,500</b>	<b>4,000</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	5,840	6,000	13,500	11,500	4,000
<b>Total cash used to acquire assets</b>	<b>5,840</b>	<b>6,000</b>	<b>13,500</b>	<b>11,500</b>	<b>4,000</b>

Prepared on Australian Accounting Standards basis.

- a) Includes the following sources of funding:
- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the Departmental Capital Budget)
  - donations and contributions
  - gifts
  - internally developed assets
  - s74 External Revenue, and
  - proceeds from the sale of assets.



**Table 3.6: Statement of departmental asset movements (Budget year 2021-22)**

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2021</b>						
Gross book value	33,280	81,850	5,237	2,127	740	123,234
Gross book value - ROU assets	-	7,184	761	-	-	7,945
Accumulated depreciation/ amortisation and impairment	-	(5,534)	(3,290)	(66)	(624)	(9,514)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(1,697)	(425)	-	-	(2,122)
<b>Opening net book balance</b>	<b>33,280</b>	<b>81,803</b>	<b>2,283</b>	<b>2,061</b>	<b>116</b>	<b>119,543</b>
<b>Capital asset additions</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation ordinary annual services (a)	-	5,415	481	12	92	6,000
<b>Total additions</b>	<b>-</b>	<b>5,415</b>	<b>481</b>	<b>12</b>	<b>92</b>	<b>6,000</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	(4,645)	(470)	(22)	(92)	(5,229)
Depreciation/amortisation on ROU assets	-	(872)	(133)	-	-	(1,005)
Other	-	(449)	-	-	-	(449)
<b>Total other movements</b>	<b>-</b>	<b>(5,966)</b>	<b>(603)</b>	<b>(22)</b>	<b>(92)</b>	<b>(6,683)</b>
<b>As at 30 June 2022</b>						
Gross book value	33,280	86,816	5,718	2,139	832	128,785
Gross book value - ROU assets	-	7,184	761	-	-	7,945
Accumulated depreciation/ amortisation and impairment	-	(10,179)	(3,760)	(88)	(716)	(14,743)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(2,569)	(558)	-	-	(3,127)
<b>Closing net book balance</b>	<b>33,280</b>	<b>81,252</b>	<b>2,161</b>	<b>2,051</b>	<b>116</b>	<b>118,860</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2021-22 for depreciation/amortisation expenses, Departmental Capital Budgets or other operational expenses.



**Australian Institute of  
Aboriginal and Torres Strait  
Islander Studies**

**Entity resources and planned  
performance**



# Australian Institute of Aboriginal and Torres Strait Islander Studies

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# Australian Institute of Aboriginal and Torres Strait Islander Studies

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Australian Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS) is a corporate Commonwealth entity established under the *Australian Institute of Aboriginal and Torres Strait Islander Studies Act 1989*. The AIATSIS is a world renowned research, collections and publishing organisation and occupies a unique place at the nexus between the academic and cultural sectors, government, Indigenous communities, and the broader Australian public. The AIATSIS' vision is a world in which Aboriginal and Torres Strait Islander peoples' knowledge and cultures are recognised, respected, celebrated and valued.

The mission of AIATSIS is to tell the story of Aboriginal and Torres Strait Islander Australia; creating opportunities for people to encounter, engage with and be transformed by that story; supporting and facilitating cultural resurgence; and shaping the national narrative. This is achieved through AIATSIS' key strategies:

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

## **1.2 Entity resource statement**

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

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

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



**Table 1.1: AIATSIS resource statement — Budget estimates for 2021-22 as at Budget May 2021**

	2020-21 <i>Estimated actual</i> \$'000	2021-22 Estimate \$'000
<b>Opening balance/cash reserves at 1 July 2021</b>	<b>26,183</b>	<b>25,883</b>
<b>Funds from government</b>		
Annual appropriations - ordinary annual services (a) Outcome 1	19,437	19,441
Annual appropriations - other services (b) Equity injection	74	74
Total annual appropriations	<b>19,511</b>	<b>19,515</b>
<b>Total funds from government</b>	<b>19,511</b>	<b>19,515</b>
<b>Funds from other sources</b>		
Interest	370	150
Sale of goods and services	9,063	14,767
Other	2,278	2,719
<b>Total funds from other sources</b>	<b>11,711</b>	<b>17,636</b>
<b>Total net resourcing for AIATSIS</b>	<b>57,405</b>	<b>63,034</b>
	2020-21	2021-22
<b>Average staffing level (number)</b>	<b>141</b>	<b>141</b>

- a) Appropriation Bill (No.1) 2021-22.  
b) Appropriation Bill (No.2) 2021-22.

*AIATSIS Budget Statements*

**1.3 Budget measures**

The AIATSIS has no budget measures in the 2021-22 Budget.

## Section 2: Outcomes and planned performance

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

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in AIATSIS' corporate plan and annual performance statements – included in Annual Reports - to provide a complete picture of AIATSIS' planned and actual performance.

The most recent corporate plan for AIATSIS can be found at:  
[www.aiatsis.gov.au/about/who-we-are/corporate-information](http://www.aiatsis.gov.au/about/who-we-are/corporate-information)

The most recent annual performance statement can be found at:  
[www.aiatsis.gov.au/about/who-we-are/corporate-information](http://www.aiatsis.gov.au/about/who-we-are/corporate-information)

## 2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

**Table 2.1.1: Budgeted expenses for Outcome 1**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Program 1.1: Australian Institute of Aboriginal and Torres Strait Islander Studies</b>					
Revenue from government					
Ordinary annual services (Appropriation Bill No.1)	19,437	19,441	19,521	19,579	19,640
Revenues from other independent sources	11,711	17,636	9,436	9,536	9,536
<b>Total expenses for Program 1.1</b>	<b>31,148</b>	<b>37,077</b>	<b>28,957</b>	<b>29,115</b>	<b>29,176</b>
<b>Total expenses for Outcome 1</b>	<b>31,148</b>	<b>37,077</b>	<b>28,957</b>	<b>29,115</b>	<b>29,176</b>
	2020-21	2021-22			
<b>Average staffing level (number)</b>	<b>141</b>	<b>141</b>			

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

**Table 2.1.2: Performance criteria for Outcome 1**

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs.

<b>Outcome 1 – Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research and providing access to print and audiovisual collections.</b>	
<b>Program 1.1 - Build and preserve a national collection and make it accessible.</b>	
<b>Delivery</b>	Ensure that our collection is representative, relevant and diverse. Optimise appropriate accessibility. Maximise opportunities provided by digital innovation.

<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2020-21	<ul style="list-style-type: none"> <li>Collection growth</li> <li>Collection accessibility</li> <li>Collection digitisation</li> </ul>	Increase in AIATSIS collection growth: <ul style="list-style-type: none"> <li>2% from 2019-20</li> </ul> Number of requests met and items provided by source and location: <ul style="list-style-type: none"> <li>1.5% from 2019-20</li> <li>100% of requests across categories are actioned within 60 days</li> </ul> Provide an overall increase in the proportion of collection digitised by format: <ul style="list-style-type: none"> <li>5% from 2019-20</li> </ul>
2021-22	<ul style="list-style-type: none"> <li>Collection growth</li> <li>Collection accessibility</li> <li>Collection digitisation</li> </ul>	Increase in AIATSIS collection growth: <ul style="list-style-type: none"> <li>2% from 2020-21</li> </ul> Number of requests met and items provided by source and location: <ul style="list-style-type: none"> <li>1.5% from 2020-21</li> <li>100% of requests across categories are actioned within 60 days.</li> </ul> Provide an overall increase in the proportion of collection digitised by format: <ul style="list-style-type: none"> <li>5% from 2020-21</li> </ul>
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purpose</b>	To tell the story of Aboriginal and Torres Strait Islander Australia; to create opportunities for people to encounter, engage with and be transformed by that story; to support and facilitate Aboriginal and Torres Strait Islander cultural resurgence; and to shape our national narrative.	

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

<b>Program 1.2</b> - -Promote better understanding of Indigenous peoples' cultures and heritage.	
<b>Delivery</b>	<p>Provide a national forum for dialogue on Aboriginal and Torres Strait Islander culture.</p> <p>Deliver transformative experiences of Aboriginal and Torres Strait Islander cultures, histories and heritage.</p> <p>Deliver high quality exhibitions, products and publications.</p>

<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2020-21	<ul style="list-style-type: none"> <li>• Communications</li> <li>• Education and cultural learning</li> <li>• Public events</li> <li>• Publishing (Aboriginal Studies Press)</li> </ul>	<p>Number and quality of public communication, education and engagement assessed through surveys/feedback channels:</p> <p>70% of respondents assessed indicate high level impact</p> <p>Increase in number and type of activities with an education focus measured by:</p> <ul style="list-style-type: none"> <li>• percentage increase in uptake of core cultural learning (sales or users)</li> <li>• percentage increase in utilisation of education products and services</li> </ul> <p>Number and satisfaction of attendees at AIATSIS events:</p> <ul style="list-style-type: none"> <li>• 5 annual events</li> <li>• 70% of respondents indicate high level impact</li> </ul> <p>Increase Indigenous authorship through ASP Publications:</p> <ul style="list-style-type: none"> <li>• Majority Indigenous authors</li> </ul> <p>Number of Publications by type:</p> <ul style="list-style-type: none"> <li>• Publish 8 or more publications annually</li> </ul>

**Table 2.1.2 Performance criteria for Outcome 1 (continued)**

Performance information		
Year	• Performance criteria	Targets
2021-22	<ul style="list-style-type: none"> <li>• Communications</li> <li>• Education and cultural learning</li> <li>• Public events</li> <li>• Publishing (Aboriginal Studies Press)</li> </ul>	<p>Number and quality of public communication, education and engagement assessed through surveys/feedback channels:</p> <ul style="list-style-type: none"> <li>• 70% of respondents assessed indicate high level impact</li> </ul> <p>Increase in number and type of activities with an education focus measured by:</p> <ul style="list-style-type: none"> <li>• percentage increase in uptake of core cultural learning (sales or users)</li> <li>• percentage increase in utilisation of education products and services</li> </ul> <p>Number and satisfaction of attendees at AIATSIS events:</p> <ul style="list-style-type: none"> <li>• 5 annual events</li> <li>• 70% of respondents indicate high level impact</li> </ul> <p>Increase Indigenous authorship through ASP Publications</p> <ul style="list-style-type: none"> <li>• Majority Indigenous authors</li> </ul> <p>Number of Publications by type:</p> <ul style="list-style-type: none"> <li>• Publish 8 or more publications annually</li> </ul>
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purpose</b>	To tell the story of Aboriginal and Torres Strait Islander Australia; to create opportunities for people to encounter, engage with and be transformed by that story; to support and facilitate Aboriginal and Torres Strait Islander cultural resurgence; and to shape our national narrative.	

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

<b>Program 1.3</b> - Lead and influence on Aboriginal and Torres Strait Islander research, ethics, protocols and collections.	
<b>Delivery</b>	<p>Speak authoritatively through evidence based research and culturally based representative networks.</p> <p>Articulate national priorities for Aboriginal and Torres Strait Islander research.</p> <p>Position AIATSIS as the arbiter of standards in relation to research ethics, Indigenous research and management of Indigenous Collections.</p> <p>Foster innovation in ethical, impactful research and collection practice.</p>

Performance information		
Year	Performance criteria	Targets
2020-21	<ul style="list-style-type: none"> <li>• Use and influence of the AIATSIS Code of Ethics (formally Guidelines for Ethical Research in Australian Indigenous Studies (GERAIS))</li> <li>• External use of Ethics clearances through the Research Ethics Committee</li> <li>• Take up of AIATSIS collections protocols and standards</li> <li>• AIATSIS Influence in Aboriginal and Torres Strait Islander research</li> </ul>	<p>Number of times AIATSIS Code of Ethics utilised:</p> <ul style="list-style-type: none"> <li>• 5,000 downloads/references</li> </ul> <p>Number of ethics clearances by the AIATSIS Research Ethics Committee:</p> <ul style="list-style-type: none"> <li>• 20 annually</li> </ul> <p>An increase in the utilisation of AIATSIS Collections access and use policy, Austlang and Thesauri:</p> <ul style="list-style-type: none"> <li>• 600 application and usage events</li> </ul> <p>Number and type of requests for advice and input on Aboriginal and Torres Strait Islander Research:</p> <ul style="list-style-type: none"> <li>• increase by 15 requests</li> </ul> <p>Number and value of partnerships measured through formal research relationships:</p> <ul style="list-style-type: none"> <li>• 5% increase in number</li> </ul> <p>Number of publications and presentations by AIATSIS staff by type:</p> <ul style="list-style-type: none"> <li>• 100 publications annually</li> </ul>



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

Performance information		
Year	Performance criteria	Targets
2021-22	<ul style="list-style-type: none"> <li>• Use and influence of the AIATSIS Code of Ethics (formally GERAIS)</li> <li>• External use of Ethics clearances through the Research Ethics Committee</li> <li>• Take up of AIATSIS collections protocols and standards</li> <li>• AIATSIS Influence in Aboriginal and Torres Strait Islander research</li> </ul>	<p>Number of times AIATSIS Code of Ethics utilised:</p> <ul style="list-style-type: none"> <li>• 5,000 downloads/references</li> </ul> <p>Number of ethics clearances by the AIATSIS Research Ethics Committee:</p> <ul style="list-style-type: none"> <li>• 20 annually</li> </ul> <p>An increase in the utilisation of AIATSIS Collections access and use policy, Austlang and Thesauri:</p> <ul style="list-style-type: none"> <li>• 600 application and usage events</li> </ul> <p>Number and type of requests for advice and input on Aboriginal and Torres Strait Islander Research:</p> <ul style="list-style-type: none"> <li>• increase by 15 requests</li> </ul> <p>Number and value of partnerships measured through formal research relationships:</p> <ul style="list-style-type: none"> <li>• 5% increase in number</li> </ul> <p>Number of publications and presentations by AIATSIS staff by type:</p> <ul style="list-style-type: none"> <li>• 100 publications annually</li> </ul>
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purpose</b>	To tell the story of Aboriginal and Torres Strait Islander Australia; to create opportunities for people to encounter, engage with and be transformed by that story; to support and facilitate Aboriginal and Torres Strait Islander cultural resurgence; and to shape our national narrative.	

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

<b>Program 1.4 - Partner and collaborate with our communities, partners and governments.</b>	
<b>Delivery</b>	<p>Actively build diverse and enduring relationships domestically and internationally.</p> <p>Be responsive and professional, with culturally competent working practices.</p> <p>Build an active network of corporate partners.</p> <p>Engage with our network of members, friends, volunteers, visitors and affiliates.</p> <p>Learn from and contribute to the priorities and needs of Aboriginal and Torres Strait Islander communities.</p>

<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2020-21	<ul style="list-style-type: none"> <li>• AIATSIS membership</li> <li>• Research collaborations and networks</li> <li>• Interaction with Indigenous Communities</li> <li>• Partnerships in place</li> </ul>	<p>Annual increase to the AIATSIS membership:</p> <ul style="list-style-type: none"> <li>• Increase by 10 new members</li> <li>• 3 members' events annually</li> </ul> <p>Type, number and level of interactions in research collaborations:</p> <ul style="list-style-type: none"> <li>• 3 research collaborations</li> </ul> <p>Number and type of research networks:</p> <ul style="list-style-type: none"> <li>• 3 networks</li> </ul> <p>Number of engagements with Indigenous communities by type:</p> <ul style="list-style-type: none"> <li>• 50 engagements</li> </ul> <p>Number of partnerships, partnership projects and those formalised through a Memorandum of Understanding (MoU):</p> <ul style="list-style-type: none"> <li>• 5 strategic partnerships</li> <li>• 20 partnership projects</li> </ul>

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

<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2021-22	<ul style="list-style-type: none"> <li>• AIATSIS membership</li> <li>• Research collaborations and networks</li> <li>• Interaction with Indigenous Communities</li> <li>• Partnerships in place</li> </ul>	<p>Annual increase to the AIATSIS membership:</p> <ul style="list-style-type: none"> <li>• Increase by 10 new members</li> <li>• 3 members' events annually</li> </ul> <p>Type, number and level of interactions in research collaborations:</p> <ul style="list-style-type: none"> <li>• 3 research collaborations</li> </ul> <p>Number and type of research networks:</p> <ul style="list-style-type: none"> <li>• 3 networks</li> </ul> <p>Number of engagements with Indigenous communities by type:</p> <ul style="list-style-type: none"> <li>• 50 engagements</li> </ul> <p>Number of partnerships, partnership projects and those formalised through a MoU:</p> <ul style="list-style-type: none"> <li>• 5 strategic partnerships</li> <li>• 20 partnership projects</li> </ul>
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purpose</b>	To tell the story of Aboriginal and Torres Strait Islander Australia; to create opportunities for people to encounter, engage with and be transformed by that story; to support and facilitate Aboriginal and Torres Strait Islander cultural resurgence; and to shape our national narrative.	

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

<b>Program 1.5 - Advise on Aboriginal and Torres Strait Islander culture and heritage.</b>	
<b>Delivery</b>	Position AIATSIS as a trusted adviser. Build our policy capacity and capability to deliver world class expertise. Report regularly on the situation and status of Indigenous cultures and heritage.

<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2020-21	<ul style="list-style-type: none"> <li>AIATSIS reports and policy briefs produced</li> <li>Engagement with ministers, decision makers and policy leaders, advisers and senior public servants</li> </ul>	Number of reports, policy briefs and requests for advice: <ul style="list-style-type: none"> <li>5 annually</li> </ul> Number and type of engagements: <ul style="list-style-type: none"> <li>10 engagements annually</li> </ul>
2021-22	<ul style="list-style-type: none"> <li>AIATSIS reports and policy briefs produced</li> <li>Engagement with ministers, decision makers and policy leaders, advisers and senior public servants</li> </ul>	Number of reports, policy briefs and requests for advice: <ul style="list-style-type: none"> <li>5 annually</li> </ul> Number and type of engagements: <ul style="list-style-type: none"> <li>10 engagements annually</li> </ul>
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purpose</b>	To tell the story of Aboriginal and Torres Strait Islander Australia; to create opportunities for people to encounter, engage with and be transformed by that story; to support and facilitate Aboriginal and Torres Strait Islander cultural resurgence; and to shape our national narrative.	

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

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

The AIATSIS is budgeting for a break-even position in 2021-22. The increase in own source income from 2020-21 is mainly due to revenue received to prepare a detailed business case for the Ngurra Cultural Precinct. The Ngurra Cultural Precinct incorporates a National Resting Place and would establish an Aboriginal and Torres Strait Islander Culture and Knowledge Centre.

The AIATSIS total assets are estimated to be \$58.7 million at 30 June 2022. This value mainly represents our non-financial assets of \$32.3 million which includes our building and collection assets. The AIATSIS' budgeted financial assets are estimated to be \$26.4 million, which ensures AIATSIS has sufficient financial assets to meet its total liabilities and to fund future asset replacements.

**3.2. Budgeted financial statements tables**

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	15,446	15,319	15,763	16,075	16,395
Suppliers	12,090	15,825	12,105	11,910	11,655
Grants	2,300	4,540	-	-	-
Depreciation and amortisation	1,292	1,376	1,076	1,121	1,121
Finance costs	20	17	13	9	5
<b>Total expenses</b>	<b>31,148</b>	<b>37,077</b>	<b>28,957</b>	<b>29,115</b>	<b>29,176</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	9,063	14,767	7,008	7,108	7,108
Interest	370	150	150	150	150
Other	2,278	2,719	2,278	2,278	2,278
<b>Total own-source income</b>	<b>11,711</b>	<b>17,636</b>	<b>9,436</b>	<b>9,536</b>	<b>9,536</b>
<b>Net (cost of)/contribution by services</b>	<b>(19,437)</b>	<b>(19,441)</b>	<b>(19,521)</b>	<b>(19,579)</b>	<b>(19,640)</b>
Revenue from government	19,437	19,441	19,521	19,579	19,640
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>21</b>	<b>13</b>	<b>6</b>	<b>(3)</b>	<b>(11)</b>
plus: depreciation/amortisation expenses for ROU (a)	132	132	132	132	132
less: principal repayments on leased assets (a)	111	119	126	135	143
<b>Total comprehensive income/(loss) - as per the Statement of comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

a) Applies to leases under AASB 16 Leases.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,680	1,680	1,680	1,680	1,680
Trade and other receivables	810	810	957	1,274	1,274
Other investments	24,203	23,874	23,538	23,194	21,694
<b>Total financial assets</b>	<b>26,693</b>	<b>26,364</b>	<b>26,175</b>	<b>26,148</b>	<b>24,648</b>
<b>Non-financial assets</b>					
Land and buildings	15,445	14,889	14,333	13,776	13,219
Property, plant and equipment	3,249	3,597	4,247	4,855	5,463
Heritage and cultural assets	12,226	12,626	13,026	13,426	13,826
Intangibles	19	25	29	31	33
Inventories	171	171	171	171	171
Other non-financial assets	987	987	987	987	987
<b>Total non-financial assets</b>	<b>32,097</b>	<b>32,295</b>	<b>32,793</b>	<b>33,246</b>	<b>33,699</b>
<b>Total assets</b>	<b>58,790</b>	<b>58,659</b>	<b>58,968</b>	<b>59,394</b>	<b>58,347</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	753	667	1,028	1,515	537
Other payables	8,963	8,963	8,963	8,963	8,963
<b>Total payables</b>	<b>9,716</b>	<b>9,630</b>	<b>9,991</b>	<b>10,478</b>	<b>9,500</b>
<b>Interest bearing liabilities</b>					
Leases	623	504	378	243	100
<b>Total interest bearing liabilities</b>	<b>623</b>	<b>504</b>	<b>378</b>	<b>243</b>	<b>100</b>
<b>Provisions</b>					
Employee provisions	4,113	4,113	4,113	4,113	4,113
Other provisions	10	10	10	10	10
<b>Total provisions</b>	<b>4,123</b>	<b>4,123</b>	<b>4,123</b>	<b>4,123</b>	<b>4,123</b>
<b>Total liabilities</b>	<b>14,462</b>	<b>14,257</b>	<b>14,492</b>	<b>14,844</b>	<b>13,723</b>
<b>Net assets</b>	<b>44,328</b>	<b>44,402</b>	<b>44,476</b>	<b>44,550</b>	<b>44,624</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	4,057	4,131	4,205	4,279	4,353
Reserves	15,949	15,949	15,949	15,949	15,949
Retained surplus (accumulated deficit)	24,322	24,322	24,322	24,322	24,322
<b>Total parent entity interest</b>	<b>44,328</b>	<b>44,402</b>	<b>44,476</b>	<b>44,550</b>	<b>44,624</b>
<b>Total equity</b>	<b>44,328</b>	<b>44,402</b>	<b>44,476</b>	<b>44,550</b>	<b>44,624</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2021-22)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2021</b>				
Balance carried forward from previous period	24,322	15,949	4,057	44,328
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity injection-appropriation	-	-	74	74
<b>Sub-total transactions with owners</b>	-	-	<b>74</b>	<b>74</b>
<b>Estimated closing balance as at 30 June 2022</b>	<b>24,322</b>	<b>15,949</b>	<b>4,131</b>	<b>44,402</b>
<b>Closing balance attributable to the Australian Government</b>	<b>24,322</b>	<b>15,949</b>	<b>4,131</b>	<b>44,402</b>

Prepared on Australian Accounting Standards basis.



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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Receipts from government	23,874	22,069	21,658	21,816	21,877
Sale of goods and rendering of services	4,626	12,139	4,871	4,871	4,871
Interest	370	150	150	150	150
Other	2,278	2,719	2,131	1,961	2,278
<b>Total cash received</b>	<b>31,148</b>	<b>37,077</b>	<b>28,810</b>	<b>28,798</b>	<b>29,176</b>
<b>Cash used</b>					
Employees	15,446	15,319	15,763	16,075	16,395
Suppliers	14,371	20,451	11,744	11,423	12,633
Interest payments on lease liability	20	17	13	9	5
<b>Total cash used</b>	<b>29,837</b>	<b>35,787</b>	<b>27,520</b>	<b>27,507</b>	<b>29,033</b>
<b>Net cash from/(used by) operating activities</b>	<b>1,311</b>	<b>1,290</b>	<b>1,290</b>	<b>1,291</b>	<b>143</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments	300	329	336	344	1,500
<b>Total cash received</b>	<b>300</b>	<b>329</b>	<b>336</b>	<b>344</b>	<b>1,500</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	1,574	1,574	1,574	1,574	1,574
<b>Total cash used</b>	<b>1,574</b>	<b>1,574</b>	<b>1,574</b>	<b>1,574</b>	<b>1,574</b>
<b>Net cash from/(used by) investing activities</b>	<b>(1,274)</b>	<b>(1,245)</b>	<b>(1,238)</b>	<b>(1,230)</b>	<b>(74)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	74	74	74	74	74
<b>Total cash received</b>	<b>74</b>	<b>74</b>	<b>74</b>	<b>74</b>	<b>74</b>
<b>Cash used</b>					
Principal payments on lease liability	111	119	126	135	143
<b>Total cash used</b>	<b>111</b>	<b>119</b>	<b>126</b>	<b>135</b>	<b>143</b>
<b>Net cash from/(used by) financing activities</b>	<b>(37)</b>	<b>(45)</b>	<b>(52)</b>	<b>(61)</b>	<b>(69)</b>
Cash and cash equivalents at the beginning of the reporting period	1,680	1,680	1,680	1,680	1,680
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,680</b>	<b>1,680</b>	<b>1,680</b>	<b>1,680</b>	<b>1,680</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Equity injections-Bill 2	74	74	74	74	74
<b>Total new capital appropriations</b>	<b>74</b>	<b>74</b>	<b>74</b>	<b>74</b>	<b>74</b>
<b>Provided for:</b>					
Purchase of non-financial assets	74	74	74	74	74
<b>Total items</b>	<b>74</b>	<b>74</b>	<b>74</b>	<b>74</b>	<b>74</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
<b>ASSETS</b>					
Funded by capital appropriations (a)	74	74	74	74	74
Funded internally from departmental resources (b)	1,500	1,500	1,500	1,500	1,500
<b>TOTAL</b>	<b>1,574</b>	<b>1,574</b>	<b>1,574</b>	<b>1,574</b>	<b>1,574</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	1,574	1,574	1,574	1,574	1,574
<b>Total cash used to acquire assets</b>	<b>1,574</b>	<b>1,574</b>	<b>1,574</b>	<b>1,574</b>	<b>1,574</b>

Prepared on Australian Accounting Standards basis.

- a) Includes both current Bill 2 and prior Act 2/4/6 appropriations and special capital appropriations.
- b) Includes the following sources of funding:
- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the Departmental Capital Budget)
  - donations and contributions
  - gifts
  - internally developed assets
  - s74 External Revenue, and
  - proceeds from the sale of assets.

**Table 3.6: Statement of departmental asset movements (Budget year 2021-22)**

	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2021</b>					
Gross book value	15,610	4,988	12,226	95	32,919
Gross book value-ROU assets	780	-	-	-	780
Accumulated depreciation/ amortisation and impairment	(770)	(1,739)	-	(76)	(2,585)
Accumulated depreciation/amortisation and impairment-ROU assets	(175)	-	-	-	(175)
<b>Opening net book balance</b>	<b>15,445</b>	<b>3,249</b>	<b>12,226</b>	<b>19</b>	<b>30,939</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase-appropriation equity (a)	-	-	74	-	74
By purchase-other	-	1,154	326	20	1,500
<b>Total additions</b>	<b>-</b>	<b>1,154</b>	<b>400</b>	<b>20</b>	<b>1,574</b>
<b>Other movements</b>					
Depreciation/amortisation expense	(424)	(806)	-	(14)	(1,244)
Depreciation/amortisation on ROU assets	(132)	-	-	-	(132)
<b>Total other movements</b>	<b>(556)</b>	<b>(806)</b>	<b>-</b>	<b>(14)</b>	<b>(1,376)</b>
<b>As at 30 June 2022</b>					
Gross book value	15,610	6,142	12,626	115	34,493
Gross book value-ROU assets	780	-	-	-	780
Accumulated depreciation/ amortisation and impairment	(1,194)	(2,545)	-	(90)	(3,829)
Accumulated depreciation/amortisation and impairment-ROU assets	(307)	-	-	-	(307)
<b>Closing net book balance</b>	<b>14,889</b>	<b>3,597</b>	<b>12,626</b>	<b>25</b>	<b>31,137</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No.2) 2021-22, including Collection Development Acquisition Budget.



# **Australian National Audit Office**

## **Entity resources and planned performance**



# Australian National Audit Office

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# Australian National Audit Office

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Australian National Audit Office's (ANAO) purpose is to support accountability and transparency in the Australian Government sector through independent reporting to the Parliament, and thereby contribute to improved public sector performance. The Auditor-General is an independent officer of the Australian Parliament whose mandate and functions are set out in the *Auditor-General Act 1997* (the Act). The Auditor-General is assisted by the ANAO in delivering against this mandate.

The ANAO delivers a range of audit and related services that include:

- auditing the financial statements of Commonwealth entities, Commonwealth companies and their subsidiaries
- auditing annual performance statements of Commonwealth entities in accordance with the *Public Governance, Performance and Accountability Act 2013* (PGPA Act)
- conducting performance audits, assurance reviews, and audits of the performance measures, of Commonwealth entities and Commonwealth companies and their subsidiaries
- conducting a performance audit of a Commonwealth partner as described in section 18B of the Act
- providing other audit services as required by other legislation or allowed under section 20 of the Act, and
- reporting directly to the Parliament on any matter or to a minister on any important matter.

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

The ANAO's corporate plan outlines capability investments that will be required to support achieving the ANAO's purpose in the dynamic environment in which it operates. The ANAO will continue to make investments in improving data analytics capability, maintaining a skilled and professional workforce, supporting contemporary communication particularly with the Parliament and ensuring quality in its audit work. More details can be found in the ANAO's corporate plan which is published on the ANAO's website -[www.anao.gov.au](http://www.anao.gov.au)

## **1.2 Entity resource statement**

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

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

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

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

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

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

**Table 1.1: ANAO resource statement — Budget estimates for 2021-22 as at Budget May 2021**

	2020-21 <i>Estimated actual</i> \$'000	2021-22 Estimate \$'000
<b>Departmental</b>		
Annual appropriations – ordinary annual services (a)		
Departmental appropriation (b)	67,879	80,291
Section 74 external revenue (c)	4,100	4,100
Prior year appropriations available	24,400	20,476
Departmental capital budget (d)	953	955
<b>Total departmental annual appropriations</b>	<b>97,332</b>	<b>105,822</b>
<b>Total departmental special appropriations (e)</b>	<b>778</b>	<b>778</b>
<b>Total resourcing for ANAO</b>	<b>98,110</b>	<b>106,600</b>
	2020-21	2021-22
<b>Average staffing level (number)</b>	<b>314</b>	<b>363</b>

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

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

- a) Appropriation Bill (No.1) 2021-22.
- 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 Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- e) For further information on special accounts, please refer to Budget Paper No.4 - Agency Resourcing. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

### 1.3 Budget measures

Budget measures in Part 1 relating to ANAO are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: ANAO 2021-22 Budget measures**  
**Measures announced since the 2020-21 Mid-Year Economic and Fiscal Outlook**

Program	2021-22	2022-23	2023-24	2024-25
	\$'000	\$'000	\$'000	\$'000
<b>Expense measures</b>				
Australian National Audit Office - additional funding	1.1, 1.2			
Departmental expenses	12,199	14,665	16,344	18,330
<b>Total</b>	<b>12,199</b>	<b>14,665</b>	<b>16,344</b>	<b>18,330</b>
<b>Total expense measures</b>				
Departmental	12,199	14,665	16,344	18,330
<b>Total</b>	<b>12,199</b>	<b>14,665</b>	<b>16,344</b>	<b>18,330</b>

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

## Section 2: Outcomes and planned performance

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

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plan and annual performance statements – included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the ANAO can be found at:  
[www.anao.gov.au/work/corporate/anao-corporate-plan-2020-21](http://www.anao.gov.au/work/corporate/anao-corporate-plan-2020-21)

The most recent annual performance statement can be found at:  
[www.anao.gov.au/work/annual-report/anao-annual-report-2019-20](http://www.anao.gov.au/work/annual-report/anao-annual-report-2019-20)

## 2.1 Budgeted expenses and performance for Outcome 1

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

### Budgeted expenses for Outcome 1

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

**Table 2.1.1: Budgeted expenses for Outcome 1**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
<b>Program 1.1: Assurance Audit Services</b>					
Departmental expenses					
Departmental appropriations	42,778	45,361	46,229	47,210	47,498
s74 external revenues (a)	3,166	3,166	3,166	3,166	3,166
Special appropriations					
<i>Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7</i>	389	389	389	389	389
Expenses not requiring appropriation in the Budget year (b)	1,997	2,009	1,463	725	779
<b>Departmental total</b>	<b>48,330</b>	<b>50,925</b>	<b>51,247</b>	<b>51,490</b>	<b>51,832</b>
<b>Total expenses for program 1.1</b>	<b>48,330</b>	<b>50,925</b>	<b>51,247</b>	<b>51,490</b>	<b>51,832</b>
<b>Program 1.2: Performance Audit Services</b>					
Departmental expenses					
Departmental appropriations	29,025	34,930	36,857	37,819	39,783
s74 external revenues (a)	934	934	934	934	934
Special appropriations					
<i>Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7</i>	389	389	389	389	389
Expenses not requiring appropriation in the Budget year (b)	1,717	1,732	950	834	656
<b>Departmental total</b>	<b>32,065</b>	<b>37,985</b>	<b>39,130</b>	<b>39,976</b>	<b>41,762</b>
<b>Total expenses for program 1.2</b>	<b>32,065</b>	<b>37,985</b>	<b>39,130</b>	<b>39,976</b>	<b>41,762</b>

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Departmental expenses					
Departmental appropriation	71,803	80,291	83,086	85,029	87,281
Section 74 retained revenue receipts (a)	4,100	4,100	4,100	4,100	4,100
Special appropriations					
<i>Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7</i>	778	778	778	778	778
Expenses not requiring appropriation in the Budget year (b)	3,714	3,741	2,413	1,559	1,435
<b>Departmental total</b>	<b>80,395</b>	<b>88,910</b>	<b>90,377</b>	<b>91,466</b>	<b>93,594</b>
<b>Total expenses for Outcome 1</b>	<b>80,395</b>	<b>88,910</b>	<b>90,377</b>	<b>91,466</b>	<b>93,594</b>
	2020-21	2021-22			
<b>Average staffing level (number)</b>	<b>314</b>	<b>363</b>			

- a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.  
 b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and principle payments of lease liabilities.
- Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

**Table 2.1.2: Performance criteria for Outcome 1**

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs.

<b>Outcome 1 – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public.</b>	
<p><b>Program 1.1 – Assurance Audit Services</b>                  This program contributes to the outcome through:</p> <ul style="list-style-type: none"> <li>• providing assurance on the fair presentation of financial statements of the Australian Government and its controlled entities by providing independent audit opinions for the Parliament, the Executive and the public.</li> <li>• presenting two reports annually addressing the outcomes of the financial statement audits of Australian Government entities and the consolidated financial statements of the Australian Government, to provide the Parliament with an independent examination of the financial accounting and reporting of public sector entities.</li> <li>• contributing to improvements in the financial administration of Australian Government entities.</li> </ul>	
<b>Delivery</b>	Providing independent assurance to the Parliament by: <ul style="list-style-type: none"> <li>• issuing financial statement audit opinions to the Australian Government and its controlled entities.</li> <li>• issuing other assurance audit reports.</li> <li>• preparing and producing financial statement related reports for the Parliament.</li> </ul>



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

Performance information		
Year	Performance criteria (a)	Targets
2020-21	<ul style="list-style-type: none"> <li>Percentage of the mandatory financial statements auditor's reports completed</li> <li>Number of financial statements related audit reports presented to Parliament</li> <li>Number of assurance audit reports by arrangement</li> <li>Percentage of auditor's reports issued within three months of the financial year end reporting date</li> <li>Percentage variation to the average cost per financial statements audit</li> <li>Percentage of moderate or significant findings from assurance audit reports agreed to by audited material entities</li> <li>Percentage of moderate and significant findings that are addressed by material entities within one year of reporting</li> </ul>	<ul style="list-style-type: none"> <li>100% of the mandatory financial statements auditor's reports completed</li> <li>2 financial statement related audit reports presented to Parliament</li> <li>45 assurance audit reports by arrangement</li> <li>85% of auditor's reports to be issued within three months of the financial year end reporting date</li> <li><i>Greater than 0% reduction</i></li> <li>90% of moderate or significant findings from assurance audit reports are agreed to by audited entities</li> <li>90% of moderate and significant findings are addressed by entities within one year of reporting</li> </ul>
2021-22	<ul style="list-style-type: none"> <li>Percentage of the mandatory financial statements auditor's reports completed</li> <li>Number of financial statements related audit reports presented to Parliament</li> <li>Number of assurance audit reports by arrangement</li> <li>Percentage of auditor's reports issued within three months of the financial year end reporting date</li> <li>Percentage variation to the average cost per financial statements audit</li> <li>Percentage of moderate or significant findings from assurance audit reports agreed to by audited material entities</li> <li>Percentage of moderate and significant findings that are addressed by material entities within one year of reporting</li> </ul>	<ul style="list-style-type: none"> <li>100% of the mandatory financial statements auditor's reports completed</li> <li>2 financial statement related audit reports presented to Parliament</li> <li>45 assurance audit reports by arrangement</li> <li>85% of auditor's reports to be issued within three months of the financial year end reporting date</li> <li>Greater than 0% reduction</li> <li>90% of moderate or significant findings from assurance audit reports are agreed to by audited entities</li> <li>90% of moderate and significant findings are addressed by entities within one year of reporting</li> </ul>

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

Performance information		
Year	Performance criteria (a)	Targets
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purposes</b>	To support accountability and transparency in the Australian Government sector through independent reporting to the Parliament, and thereby contribute to improved public sector performance.	

<p><b>Program 1.2 – Performance Audit Services</b></p> <p>This program contributes to the outcome through:</p> <ul style="list-style-type: none"> <li>audits of the performance of Australian Government programs and entities, including identifying opportunities for improvement and lessons for the sector.</li> <li>other assurance reviews and information reports to Parliament.</li> </ul>	
<b>Delivery</b>	<p>Improving public sector performance by:</p> <ul style="list-style-type: none"> <li>providing performance and other audit reports for the information of Parliament, the Executive and the public.</li> </ul>

Performance information		
Year	Performance criteria (a)	Targets
2020-21	<ul style="list-style-type: none"> <li>Number of performance reports prepared for Parliament</li> <li>Average elapsed time (months) for completion of performance audits</li> <li>Percentage variation to the average cost per performance audit</li> <li>Percentage of recommendations included in performance audit reports agreed by audited entities</li> <li>Percentage of ANAO recommendations implemented within 24 months of a performance audit report</li> </ul>	<ul style="list-style-type: none"> <li>42 performance audit reports prepared for Parliament</li> <li>Average elapsed time (10 months) for completion of performance audits</li> <li><i>Greater than 0% reduction</i></li> <li>90% of recommendations included in performance audit reports agreed by audited entities</li> <li>70% of ANAO recommendations implemented within 24 months of a performance audit report</li> </ul>

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

Performance information		
Year	Performance criteria (a)	Targets
2021-22	<ul style="list-style-type: none"> <li>• Number of performance reports prepared for Parliament</li> <li>• Average elapsed time (months) for completion of performance audits</li> <li>• Percentage variation to the average cost per performance audit</li> <li>• Percentage of recommendations included in performance audit reports agreed by audited entities</li> <li>• Percentage of ANAO recommendations implemented within 24 months of a performance audit report</li> <li>• <i>Number of performance statement audit reports completed</i></li> </ul>	<ul style="list-style-type: none"> <li>• 40 performance audit reports prepared for Parliament</li> <li>• Average elapsed time (10 months) for completion of performance audits</li> <li>• Greater than 0% reduction</li> <li>• 90% of recommendations included in performance audit reports agreed by audited entities</li> <li>• 70% of ANAO recommendations implemented within 24 months of a performance audit report</li> <li>• <i>3 performance statement audit reports completed</i></li> </ul>
2022-23 and beyond	<ul style="list-style-type: none"> <li>• Number of performance reports prepared for Parliament</li> <li>• Average elapsed time (months) for completion of performance audits</li> <li>• Percentage variation to the average cost per performance audit</li> <li>• Percentage of recommendations included in performance audit reports agreed by audited entities</li> <li>• Percentage of ANAO recommendations implemented within 24 months of a performance audit report</li> <li>• Number of performance statement audit reports completed</li> </ul>	<ul style="list-style-type: none"> <li>• 42 performance audit reports prepared for Parliament in 2022-23 increasing to 45 in 2023-24 and 48 in 2024-25</li> <li>• Average elapsed time (10 months) for completion of performance audits</li> <li>• Greater than 0% reduction</li> <li>• 90% of recommendations included in performance audit reports agreed by audited entities</li> <li>• 70% of ANAO recommendations implemented within 24 months of a performance audit report</li> <li>• 6 performance statement audit reports completed increasing to 10 in 2023-24 and 14 in 2024-25</li> </ul>
<b>Purposes</b>	To support accountability and transparency in the Australian Government sector through independent reporting to the Parliament, and thereby contribute to improved public sector performance.	

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

<p><b>Shared performance criteria for programs 1.1 and 1.2</b></p> <p>The ANAO has a number of performance criteria that apply to both programs 1.1 and 1.2, and are reported on collectively. Both programs contribute to the outcome by:</p> <ul style="list-style-type: none"> <li>• facilitating dissemination of the ANAO's findings to members of Parliament, the Executive and the public.</li> <li>• providing organisation-wide support services for the ANAO, based on specialised knowledge, professional practice and technology.</li> <li>• ensuring ANAO audits are of high quality and compliant with auditing standards.</li> </ul>	
<p><b>Delivery</b></p>	<p>Providing independent assurance to the Parliament and improving public sector performance by:</p> <ul style="list-style-type: none"> <li>• providing information to Members of Parliament and parliamentary committees.</li> <li>• undertaking an audit quality assurance program.</li> <li>• publishing insights and key learnings from audits.</li> </ul>

Performance information		
Year	Performance criteria (a)	Targets
2020-21	<ul style="list-style-type: none"> <li>• Number of appearances and submissions to parliamentary committees</li> <li>• Percentage of private briefings undertaken at request of parliamentarians</li> <li>• The ANAO Quality Assurance Program indicates that audit opinions and conclusions are appropriate</li> <li>• Percentage of inquiries and audit requests from parliamentarians finalised within 28 days</li> <li>• Percentage of Joint Committee of Public Accounts and Audit (JCPAA) members surveyed who were satisfied that the ANAO improved public sector performance and supported accountability and transparency</li> <li>• Number of published audit insights and key learnings from across ANAO activities</li> </ul>	<ul style="list-style-type: none"> <li>• 40 appearances and submissions to Parliamentary committees</li> <li>• 100% of private briefings undertaken by request of Parliamentarians</li> <li>• The ANAO Quality Assurance Program indicates that 100% of audit opinions and conclusions are appropriate (against a target of 100%)</li> <li>• 90% of inquiries and audit requests from parliamentarians finalised within 28 days</li> <li>• 90% of JCPAA members surveyed who are satisfied that the ANAO improved public sector performance and supported accountability and transparency</li> <li>• Publish 4 papers on audit insights and key learnings from across ANAO activities</li> </ul>

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

Performance information		
Year	Performance criteria (a)	Targets
2021-22	<ul style="list-style-type: none"> <li>• Number of appearances and submissions to parliamentary committees</li> <li>• Percentage of private briefings undertaken at request of parliamentarians</li> <li>• The ANAO Quality Assurance Program indicates that audit opinions and conclusions are appropriate</li> <li>• Percentage of inquiries and audit requests from parliamentarians finalised within 28 days</li> <li>• Percentage of JCPAA members surveyed who were satisfied that the ANAO improved public sector performance and supported accountability and transparency</li> <li>• Number of published audit insights and key learnings from across ANAO activities</li> </ul>	<ul style="list-style-type: none"> <li>• 40 appearances and submissions to Parliamentary committees</li> <li>• 100% of private briefings undertaken by request of Parliamentarians</li> <li>• The ANAO Quality Assurance Program indicates that 100% of audit opinions and conclusions are appropriate (against a target of 100%)</li> <li>• 90% of inquiries and audit requests from parliamentarians finalised within 28 days</li> <li>• 90% of JCPAA members surveyed who are satisfied that the ANAO improved public sector performance and supported accountability and transparency</li> <li>• Publish 4 papers on audit insights and key learnings from across ANAO activities</li> </ul>
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purposes</b>	To support accountability and transparency in the Australian Government sector through independent reporting to the Parliament, and thereby contribute to improved public sector performance.	

a) The revised Performance criteria provide an increased level of transparency and demonstrate more clearly the direct relationship between the Performance criteria and the targets. New or modified performance criteria that reflect new or materially changed programs are shown in *italics*.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the entity's finances for the 2021-22 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

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

The entity resource statement (Table 1.1) provides a consolidated view of all the resources available to the ANAO in 2021-22. This includes appropriation receivable that is yet to be drawn down to cover payables and provisions on the balance sheet. The comprehensive income statement (Table 3.1) shows the operating appropriation provided in 2021-22.

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

##### *Comprehensive income statement*

Total income in 2021-22 is budgeted at \$85.2 million. Revenue from Government (annual departmental appropriation and special appropriation funding) in 2021-22 has increased to \$81.1 million as a result of a budget measure announced at the 2021-22 Budget (\$61.5 million in 2020-21).

Other revenue is expected to be \$4.1 million (2020-21: \$4.1 million). This revenue relates to:

- international project funding of \$1.3 million to support the Indonesian Board of Audit and the Papua New Guinea Auditor-General's Office, and
- own sourced revenue of \$2.8 million for 'audits by arrangement' under section 20(2) of the *Auditor-General Act 1997* and other miscellaneous income.

##### *Statement of cash flows*

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

##### *Capital budget statement*

The departmental capital budget statement shows the expected capital works program for the current and forward years. Total capital expenditure in 2021-22 is estimated to be \$1.0 million. In addition, the ANAO forecasts spending a further \$2.9 million on capital works over the forward estimates.

### 3.2. Budgeted financial statements tables

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	43,725	48,367	50,058	50,859	53,167
Suppliers	32,309	36,148	35,930	36,252	36,106
Finance costs	497	505	501	467	433
Depreciation and amortisation (a)	3,864	3,890	3,888	3,888	3,888
<b>Total expenses</b>	<b>80,395</b>	<b>88,910</b>	<b>90,377</b>	<b>91,466</b>	<b>93,594</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	4,100	4,100	4,100	4,100	4,100
<b>Total own-source revenue</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>
<b>Total own-source income</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>
<b>Net cost of (contribution by) service</b>	<b>76,295</b>	<b>84,810</b>	<b>86,277</b>	<b>87,366</b>	<b>89,494</b>
Revenue from government	68,657	81,069	83,864	85,807	88,059
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(7,638)</b>	<b>(3,741)</b>	<b>(2,413)</b>	<b>(1,559)</b>	<b>(1,435)</b>
<b>Total comprehensive income (loss)</b>	<b>(7,638)</b>	<b>(3,741)</b>	<b>(2,413)</b>	<b>(1,559)</b>	<b>(1,435)</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(7,638)</b>	<b>(3,741)</b>	<b>(2,413)</b>	<b>(1,559)</b>	<b>(1,435)</b>
<b>Total comprehensive income (loss) excluding depreciation/amortisation expenses previously funded</b>	<b>(3,924)</b>	-	-	-	-
less: depreciation/amortisation expenses previously funded through revenue appropriations (a)	1,461	1,487	1,485	1,485	1,485
less: depreciation/amortisation expenses for ROU assets (b)	2,403	2,403	2,403	2,403	2,403
add: Principal repayments on leased assets (b)	(150)	(149)	(1,475)	(2,329)	(2,453)
<b>Total comprehensive income (loss) – as per the statement of comprehensive income</b>	<b>(7,638)</b>	<b>(3,741)</b>	<b>(2,413)</b>	<b>(1,559)</b>	<b>(1,435)</b>

Prepared on Australian Accounting Standards basis.

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	629	629	629	629	629
Trade and other receivables	21,465	21,465	21,465	21,465	21,465
<b>Total financial assets</b>	<b>22,094</b>	<b>22,094</b>	<b>22,094</b>	<b>22,094</b>	<b>22,094</b>
<b>Non-financial assets</b>					
Land and buildings	39,626	36,528	33,430	30,332	27,234
Property, plant and equipment	2,957	2,677	2,403	2,135	2,503
Intangibles	1,393	1,836	2,281	2,723	2,533
Other non-financial assets	316	316	316	316	316
<b>Total non-financial assets</b>	<b>44,292</b>	<b>41,357</b>	<b>38,430</b>	<b>35,506</b>	<b>32,586</b>
<b>Total assets</b>	<b>66,386</b>	<b>63,451</b>	<b>60,524</b>	<b>57,600</b>	<b>54,680</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	2,399	2,399	2,399	2,399	2,399
<b>Total payables</b>	<b>2,399</b>	<b>2,399</b>	<b>2,399</b>	<b>2,399</b>	<b>2,399</b>
<b>Interest bearing liabilities</b>					
Lease liability	34,490	34,341	32,866	30,537	28,084
<b>Total interest bearing liabilities</b>	<b>34,490</b>	<b>34,341</b>	<b>32,866</b>	<b>30,537</b>	<b>28,084</b>
<b>Provisions</b>					
Employee provisions	13,903	13,903	13,903	13,903	13,903
<b>Total provisions</b>	<b>13,903</b>	<b>13,903</b>	<b>13,903</b>	<b>13,903</b>	<b>13,903</b>
<b>Total liabilities</b>	<b>50,792</b>	<b>50,643</b>	<b>49,168</b>	<b>46,839</b>	<b>44,386</b>
<b>Net assets</b>	<b>15,594</b>	<b>12,808</b>	<b>11,356</b>	<b>10,761</b>	<b>10,294</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	16,434	17,389	18,350	19,314	20,282
Reserves	564	564	564	564	564
Retained surplus (accumulated deficit)	(1,404)	(5,145)	(7,558)	(9,117)	(10,552)
<b>Total Equity</b>	<b>15,594</b>	<b>12,808</b>	<b>11,356</b>	<b>10,761</b>	<b>10,294</b>

Prepared on Australian Accounting Standards basis.

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



**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2021-22)**

	Retained earnings	Revaluation Asset Reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2021</b>				
Balance carried forward from previous period	(1,404)	564	16,434	15,594
Adjustment for changes in accounting policies				
<b>Adjusted opening balance</b>	<b>(1,404)</b>	<b>564</b>	<b>16,434</b>	<b>15,594</b>
<b>Comprehensive income</b>				
Surplus (deficit) for the period	(3,741)	-	-	(3,741)
<b>Total comprehensive income</b>	<b>(3,741)</b>	<b>-</b>	<b>-</b>	<b>(3,741)</b>
of which:				
Attributable to the Australian Government	(3,741)	-	-	(3,741)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental capital budget (DCB)	-	-	955	955
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>955</b>	<b>955</b>
<b>Estimated closing balance as at 30 June 2022</b>	<b>(5,145)</b>	<b>564</b>	<b>17,389</b>	<b>12,808</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(5,145)</b>	<b>564</b>	<b>17,389</b>	<b>12,808</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sale of goods and rendering of services	4,100	4,100	4,100	4,100	4,100
Appropriations	72,581	81,069	83,864	85,807	88,059
<b>Total cash received</b>	<b>76,681</b>	<b>85,169</b>	<b>87,964</b>	<b>89,907</b>	<b>92,159</b>
<b>Cash used</b>					
Employees	43,725	48,367	50,058	50,859	53,167
Suppliers	32,309	36,148	35,930	36,252	36,106
Borrowing costs	497	505	501	467	433
<b>Total cash used</b>	<b>76,531</b>	<b>85,020</b>	<b>86,489</b>	<b>87,578</b>	<b>89,706</b>
<b>Net cash from (used by) operating activities</b>	<b>150</b>	<b>149</b>	<b>1,475</b>	<b>2,329</b>	<b>2,453</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	953	955	961	964	968
<b>Total cash used</b>	<b>953</b>	<b>955</b>	<b>961</b>	<b>964</b>	<b>968</b>
<b>Net cash from (used by) investing activities</b>	<b>(953)</b>	<b>(955)</b>	<b>(961)</b>	<b>(964)</b>	<b>(968)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	953	955	961	964	968
<b>Total cash received</b>	<b>953</b>	<b>955</b>	<b>961</b>	<b>964</b>	<b>968</b>
<b>Cash used</b>					
Principal payments on lease liability	150	149	1,475	2,329	2,453
<b>Total cash used</b>	<b>150</b>	<b>149</b>	<b>1,475</b>	<b>2,329</b>	<b>2,453</b>
<b>Net cash from (used by) financing activities</b>	<b>803</b>	<b>806</b>	<b>(514)</b>	<b>(1,365)</b>	<b>(1,485)</b>
<b>Net increase (decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	629	629	629	629	629
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>629</b>	<b>629</b>	<b>629</b>	<b>629</b>	<b>629</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget – Bill 1 (DCB)	953	955	961	964	968
<b>Total capital appropriations represented by:</b>	<b>953</b>	<b>955</b>	<b>961</b>	<b>964</b>	<b>968</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	953	955	961	964	968
<b>Total items</b>	<b>953</b>	<b>955</b>	<b>961</b>	<b>964</b>	<b>968</b>
<b>PURCHASE OF NON-FINANCIAL</b>					
Funded by capital appropriation – DCB					
(a) (b)	953	955	961	964	968
<b>TOTAL</b>	<b>953</b>	<b>955</b>	<b>961</b>	<b>964</b>	<b>968</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	953	955	961	964	968
<b>Total cash used to acquire assets</b>	<b>953</b>	<b>955</b>	<b>961</b>	<b>964</b>	<b>968</b>

Prepared on Australian Accounting Standards basis.

- a) Includes both current Bill 1 and prior Act 2/4/6 appropriations and special capital appropriations.
- b) Includes purchases from current and previous years' DCBs.

**Table 3.6: Statement of departmental asset movements (Budget year 2021-22)**

	Buildings	Other property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2021</b>				
Gross book value	9,667	4,171	6,877	20,715
Gross book value-ROU (a)	34,574	-	-	34,574
Accumulated depreciation/amortisation and impairment	(999)	(1,214)	(5,484)	(7,697)
Accumulated depreciation/amortisation and impairment-ROU (a)	(3,616)	-	-	(3,616)
<b>Opening net book balance</b>	<b>39,626</b>	<b>2,957</b>	<b>1,393</b>	<b>43,976</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase – appropriation ordinary annual services (a) □	-	320	635	955
<b>Total additions</b>	<b>-</b>	<b>320</b>	<b>635</b>	<b>955</b>
<b>Other movements</b>				
Depreciation/ amortisation expense	(695)	(600)	(192)	(1,487)
Depreciation/ amortisation expense on ROU	(2,403)	-	-	(2,403)
<b>Total other movements</b>	<b>(3,098)</b>	<b>(600)</b>	<b>(192)</b>	<b>(3,890)</b>
<b>As at 30 June 2022</b>				
Gross book value	9,667	4,491	7,512	21,670
Gross book value-ROU (a)	34,574	-	-	34,574
Accumulated depreciation/amortisation and impairment	(1,694)	(1,814)	(5,676)	(9,184)
Accumulated depreciation/amortisation and impairment-ROU (a)	(6,019)	-	-	(6,019)
<b>Closing net book balance</b>	<b>36,528</b>	<b>2,677</b>	<b>1,836</b>	<b>41,041</b>

Prepared on Australian Accounting Standards basis.

a) Applies to leases under AASB 16 Leases.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Sale of goods and rendering of services	12,300	12,300	12,300	12,300	12,300
<b>Total non-taxation revenue</b>	<b>12,300</b>	<b>12,300</b>	<b>12,300</b>	<b>12,300</b>	<b>12,300</b>
<b>Total own-source income administered on behalf of</b>	<b>12,300</b>	<b>12,300</b>	<b>12,300</b>	<b>12,300</b>	<b>12,300</b>
<b>Net Cost of (contribution by) services</b>	<b>(12,300)</b>	<b>(12,300)</b>	<b>(12,300)</b>	<b>(12,300)</b>	<b>(12,300)</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	154	154	154	154	154
Receivables	6,112	6,112	6,112	6,112	6,112
<b>Total financial assets</b>	<b>6,266</b>	<b>6,266</b>	<b>6,266</b>	<b>6,266</b>	<b>6,266</b>
<b>Total assets administered on behalf of Government</b>	<b>6,266</b>	<b>6,266</b>	<b>6,266</b>	<b>6,266</b>	<b>6,266</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	437	437	437	437	437
<b>Total payables</b>	<b>437</b>	<b>437</b>	<b>437</b>	<b>437</b>	<b>437</b>
<b>Total liabilities administered on behalf of Government</b>	<b>437</b>	<b>437</b>	<b>437</b>	<b>437</b>	<b>437</b>
<b>Net assets/(liabilities)</b>	<b>5,829</b>	<b>5,829</b>	<b>5,829</b>	<b>5,829</b>	<b>5,829</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21	2021-22	2022-23	2023-24	2024-25
	Estimated actual	Budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sales of goods and rendering of services	12,300	12,300	12,300	12,300	12,300
<b>Total cash received</b>	<b>12,300</b>	<b>12,300</b>	<b>12,300</b>	<b>12,300</b>	<b>12,300</b>
<b>Net cash from (used by) operating activities</b>					
	<b>12,300</b>	<b>12,300</b>	<b>12,300</b>	<b>12,300</b>	<b>12,300</b>
<b>Net increase (decrease) in cash held</b>					
	<b>12,300</b>	<b>12,300</b>	<b>12,300</b>	<b>12,300</b>	<b>12,300</b>
Cash and cash equivalents at beginning of reporting period	154	154	154	154	154
Cash to Official Public Account for:					
– Appropriations	(12,300)	(12,300)	(12,300)	(12,300)	(12,300)
<b>Cash and cash equivalents at end of reporting period</b>	<b>154</b>	<b>154</b>	<b>154</b>	<b>154</b>	<b>154</b>

Prepared on Australian Accounting Standards basis.

# **Australian Public Service Commission**

## **Entity resources and planned performance**





# Australian Public Service Commission

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# Australian Public Service Commission

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The outcome of the Australian Public Service Commission (APSC) is to increase awareness and adoption of best practice public 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 also 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**

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

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

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

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

**Table 1.1: APSC resource statement — Budget estimates for 2021-22 as at Budget May 2021**

	2020-21 <i>Estimated actual</i> \$'000	2021-22 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	14,956	14,614
Departmental appropriation (b)	35,470	43,272
s74 external revenue (c)	10,596	10,856
Departmental capital budget (d)	408	406
Total departmental annual appropriations	61,430	69,148
<b>Total departmental resourcing</b>	<b>61,430</b>	<b>69,148</b>
<b>Administered</b>		
Total administered special appropriations	4,302	4,361
<b>Total administered resourcing</b>	<b>4,302</b>	<b>4,361</b>
<b>Total resourcing for APSC</b>	<b>65,732</b>	<b>73,509</b>
	2020-21	2021-22
<b>Average staffing level (number)</b>	<b>212</b>	<b>242</b>

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

	2019-20 <i>Estimated actual</i> \$'000	2020-21 Estimate \$'000
Payments made by other entities on behalf of APSC		
Attorney-General's Department - <i>Remuneration Tribunal Act 1973</i>	4,302	4,361

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

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

- a) Appropriation Bill (No.1) 2021-22.
- b) Excludes Departmental Capital Budget (DCB).
- c) Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

### 1.3 Budget measures

Budget measures in Part 1 relating to APSC are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: APSC 2021-22 Budget measures  
Measures announced since the 2020-21 Mid-Year Economic and Fiscal Outlook (MYEFO)**

		2021-22	2022-23	2023-24	2024-25
	Program	\$'000	\$'000	\$'000	\$'000
<b>Expense measures</b>					
A Roadmap for Respect — Respect@Work response implementation (a)	1.1				
Departmental expenses		507	525	282	283
National Collecting Institutions — enhancements (b)	1.1				
Departmental expenses		-	-	-	-
Office of Supply Chain Resilience and Public Sector Capability	1.1				
Departmental expenses		7,540	8,086	-	-
<b>Total</b>		<b>8,047</b>	<b>8,611</b>	<b>282</b>	<b>283</b>

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

- a) The lead entity for measure titled *A Roadmap for Respect – Respect@Work response implementation* is the Attorney-General's Department. The full measure description and package details appear in Budget Paper No.2 under the Attorney-General's portfolio.
- b) The lead entity for measure *National Collecting Institutions - enhancements* is the Department of Infrastructure, Transport, Regional Development and Communications. The full measure description and package details appear in *Budget Paper No.2* under the Infrastructure, Transport, Regional Development and Communications portfolio.

## Section 2: Outcomes and planned performance

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

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plan and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the APSC can be found at:  
[www.apsc.gov.au/publication/corporate-plan-2020-21](http://www.apsc.gov.au/publication/corporate-plan-2020-21)

The most recent annual performance statement can be found at:  
[www.transparency.gov.au/annual-reports/australian-public-service-commission/reporting-year/2019-20](http://www.transparency.gov.au/annual-reports/australian-public-service-commission/reporting-year/2019-20)

## 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**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Program 1.1: Australian Public Service Commission</b>					
Departmental expenses					
Departmental appropriation	35,470	43,272	42,361	32,094	32,210
Section 74 external revenue (a)	10,596	10,856	11,120	11,120	11,120
Expenses not requiring appropriation in the Budget year (b)	1,850	1,781	1,747	1,747	1,747
<b>Departmental total</b>	<b>47,916</b>	<b>55,909</b>	<b>55,228</b>	<b>44,961</b>	<b>45,077</b>
<b>Total expenses for program 1.1</b>	<b>47,916</b>	<b>55,909</b>	<b>55,228</b>	<b>44,961</b>	<b>45,077</b>
<b>Program 1.2: Judicial Office Holders' Remuneration and Entitlements</b>					
Administered expenses					
Special appropriations					
Remuneration Tribunal Act 1973	4,302	4,361	4,440	4,520	4,583
<b>Administered total</b>	<b>4,302</b>	<b>4,361</b>	<b>4,440</b>	<b>4,520</b>	<b>4,583</b>
<b>Total expenses for program 1.2</b>	<b>4,302</b>	<b>4,361</b>	<b>4,440</b>	<b>4,520</b>	<b>4,583</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Special appropriations	4,302	4,361	4,440	4,520	4,583
<b>Administered total</b>	<b>4,302</b>	<b>4,361</b>	<b>4,440</b>	<b>4,520</b>	<b>4,583</b>
Departmental expenses					
Departmental appropriation	35,470	43,272	42,361	32,094	32,210
Section 74 external revenue (a)	10,596	10,856	11,120	11,120	11,120
Expenses not requiring appropriation in the Budget year (b)	1,850	1,781	1,747	1,747	1,747
<b>Departmental total</b>	<b>47,916</b>	<b>55,909</b>	<b>55,228</b>	<b>44,961</b>	<b>45,077</b>
<b>Total expenses for Outcome 1</b>	<b>52,218</b>	<b>60,270</b>	<b>59,668</b>	<b>49,481</b>	<b>49,660</b>
	2020-21	2021-22			
<b>Average staffing level (number)</b>	<b>212</b>	<b>242</b>			

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

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

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



**Table 2.1.2: Performance criteria for Outcome 1**

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs.

<b>Outcome 1 – Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation.</b>	
<b>Program 1.1 – Australian Public Service Commission</b>	
This program contributes to the outcome through building capacity, driving productivity and performance, streamlining processes and reducing red tape and promoting integrity and accountability among the APS.	
<b>Delivery</b>	To help maintain the APSC at the forefront of best practice public administration, and to do this through high quality advice and the provision of outstanding service to the APS and the Government.

Performance information		
Year	Performance criteria (a)	Targets
2020-21	<ul style="list-style-type: none"> <li>Ensuring good governance</li> <li>Lifting the capability of the APS</li> <li>Building leadership for the future</li> <li>Preserving and enhancing the reputation of the APS</li> <li>Upholding the integrity of the APS</li> <li>Providing the right tools and workplace for our staff</li> </ul>	<ul style="list-style-type: none"> <li>100% of new Commonwealth workplace arrangements made are compliant with the Government's prevailing bargaining policy</li> <li>Professions model introduced and agreed professional streams, including the Data Professional Stream, commenced</li> <li>Evaluation data from leadership development initiatives indicate an increase in participants' self-assessment of leadership capability</li> <li>Curate and/or share regular social media posts every week across the Commission's and the APS social media platforms (LinkedIn, Facebook and Twitter)</li> <li>Development and implementation of renewed integrity training</li> </ul>
2021-22	<ul style="list-style-type: none"> <li>Ensuring good governance</li> <li>Lifting the capability of the APS</li> <li>Building leadership for the future</li> <li>Preserving and enhancing the reputation of the APS</li> <li>Upholding the integrity of the APS</li> </ul>	<ul style="list-style-type: none"> <li>100% of new Commonwealth workplace arrangements made are compliant with the Government's prevailing bargaining policy</li> <li>Evaluation data from leadership development initiatives indicate an increase in participants' self-assessment of leadership capability</li> <li>Curate and/or share regular social media posts every week across the Commission's and the APS social media platforms (LinkedIn, Facebook and Twitter)</li> <li>Implementation of renewed integrity training</li> </ul>

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

Performance information		
Year	Performance criteria (a)	Targets
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purposes (b)</b>	To position the APS workforce for the future to ensure it meets the demands and expectations of the Australian Government and people.	

Program 1.2 – Judicial Office Holders’ Remuneration and Entitlements	
This program contributes to the outcome through facilitating the payment of remuneration, allowances and entitlements to Judicial Office Holders.	
<b>Delivery</b>	The Attorney-General’s Department makes all of the payments for this program. These payments are funded by a special appropriation that the APSC administers.

Performance information		
Year	Performance criteria (a)	Targets
2020-21	Meet all requirements for the budgeting and reporting of Judicial Office Holders remuneration and entitlement	Budget in the Portfolio Budget Statements and the actual result in the financial statements are prepared within required timeframes and free of material misstatements
2021-22	Meet all requirements for the budgeting and reporting of Judicial Office Holders remuneration and entitlements	Budget in the Portfolio Budget Statements and the actual result in the financial statements are prepared within required timeframes and free of material misstatements
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purposes</b>	To facilitate the payment of remuneration, allowance and entitlements to judicial office holders.	

- a) Performance criteria and targets will be updated in the 2021-22 APSC Corporate Plan.  
 b) Refers to the purpose statement in the 2020-21 and 2021-22 APSC Corporate Plan.

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

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

The entity resource statement (Table 1.1) provides a consolidated view of all the resources available to the APSC in 2021-22 including both departmental and administered funding. This includes appropriations that are yet to be drawn down to cover departmental payables and provisions on the balance sheet. The departmental comprehensive income statement (Table 3.1) shows only the departmental operating appropriation provided in each year.

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

##### *Comprehensive income statement*

In all budget years the APSC is budgeting for a break-even operating result, adjusted for depreciation and amortisation expense. Appropriation revenue from Government has increased in 2021-22 due to the new budget measures announced.

##### *Budgeted departmental balance sheet*

Cash holdings above agreed working level limits are transferred as a receivable held in the Official Public Account.

Receivables vary in line with the APSC's capital investment cycle for fee for service activities.

Total equity will reduce over the Budget and forward years as the level of departmental capital budget funding is lower than the loss incurred due to net cash appropriation arrangements.

##### *Administered financial statements*

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

**3.2. Budgeted financial statements tables**

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	28,062	33,051	33,533	28,835	28,836
Suppliers	16,288	19,309	18,119	12,550	12,665
Depreciation and amortisation	3,408	3,417	3,457	3,457	3,457
Finance costs	158	132	119	119	119
<b>Total expenses</b>	<b>47,916</b>	<b>55,909</b>	<b>55,228</b>	<b>44,961</b>	<b>45,077</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	10,596	10,856	11,120	11,120	11,120
Other revenue	43	42	43	43	43
<b>Total own-source revenue</b>	<b>10,639</b>	<b>10,898</b>	<b>11,163</b>	<b>11,163</b>	<b>11,163</b>
<b>Total own-source income</b>	<b>10,639</b>	<b>10,898</b>	<b>11,163</b>	<b>11,163</b>	<b>11,163</b>
<b>Net (cost of)/contribution by services</b>	<b>(37,277)</b>	<b>(45,011)</b>	<b>(44,065)</b>	<b>(33,798)</b>	<b>(33,914)</b>
Revenue from government	35,470	43,272	42,361	32,094	32,210
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(1,807)</b>	<b>(1,739)</b>	<b>(1,704)</b>	<b>(1,704)</b>	<b>(1,704)</b>
<b>Total comprehensive income/(loss)</b>	<b>(1,807)</b>	<b>(1,739)</b>	<b>(1,704)</b>	<b>(1,704)</b>	<b>(1,704)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(1,807)</b>	<b>(1,739)</b>	<b>(1,704)</b>	<b>(1,704)</b>	<b>(1,704)</b>

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

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

	2020-21	2021-22	2022-23	2023-24	2024-25
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
less: Depreciation/amortisation expenses previously funded through revenue appropriations (a)	1,665	1,665	1,665	1,665	1,665
less: depreciation/amortisation expenses for ROU assets (b)	1,605	1,614	1,654	1,654	1,654
add: Principal repayments on leased assets (b)	1,461	1,540	1,615	1,615	1,615
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>(1,807)</b>	<b>(1,739)</b>	<b>(1,704)</b>	<b>(1,704)</b>	<b>(1,704)</b>

Prepared on Australian Accounting Standards basis.

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,097	1,097	1,097	1,097	1,097
Trade and other receivables	17,407	17,065	16,592	16,252	15,911
<b>Total financial assets</b>	<b>18,504</b>	<b>18,162</b>	<b>17,689</b>	<b>17,349</b>	<b>17,008</b>
<b>Non-financial assets</b>					
Land and buildings	12,144	9,871	8,336	5,991	3,646
Property, plant and equipment	1,549	1,333	1,106	899	700
Intangibles	521	477	464	446	423
Other non-financial assets	362	362	362	362	362
<b>Total non-financial assets</b>	<b>14,576</b>	<b>12,043</b>	<b>10,268</b>	<b>7,698</b>	<b>5,131</b>
<b>Total assets</b>	<b>33,080</b>	<b>30,205</b>	<b>27,957</b>	<b>25,047</b>	<b>22,139</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers payable	3,301	3,297	3,259	3,259	3,259
Other payables	4,908	4,908	4,908	4,908	4,908
<b>Total payables</b>	<b>8,209</b>	<b>8,205</b>	<b>8,167</b>	<b>8,167</b>	<b>8,167</b>
<b>Interest bearing liabilities</b>					
Leases	7,933	6,393	5,573	3,958	2,343
<b>Total interest bearing liabilities</b>	<b>7,933</b>	<b>6,393</b>	<b>5,573</b>	<b>3,958</b>	<b>2,343</b>
<b>Provisions</b>					
Employee provisions	8,607	8,607	8,607	8,607	8,607
Other provisions	93	95	-	-	-
<b>Total provisions</b>	<b>8,700</b>	<b>8,702</b>	<b>8,607</b>	<b>8,607</b>	<b>8,607</b>
<b>Total liabilities</b>	<b>24,842</b>	<b>23,300</b>	<b>22,347</b>	<b>20,732</b>	<b>19,117</b>
<b>Net assets</b>	<b>8,238</b>	<b>6,905</b>	<b>5,610</b>	<b>4,315</b>	<b>3,022</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	3,381	3,787	4,196	4,605	5,016
Reserves	667	667	667	667	667
Retained surplus (accumulated deficit)	4,190	2,451	747	(957)	(2,661)
<b>Total parent entity interest</b>	<b>8,238</b>	<b>6,905</b>	<b>5,610</b>	<b>4,315</b>	<b>3,022</b>
<b>Total equity</b>	<b>8,238</b>	<b>6,905</b>	<b>5,610</b>	<b>4,315</b>	<b>3,022</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2021-22)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2021</b>				
Balance carried forward from previous period	4,190	667	3,381	8,238
<b>Adjusted opening balance</b>	<b>4,190</b>	<b>667</b>	<b>3,381</b>	<b>8,238</b>
<b>Comprehensive income</b>				
Other comprehensive income	(1,739)	-	-	(1,739)
<b>Total comprehensive income</b>	<b>(1,739)</b>	<b>-</b>	<b>-</b>	<b>(1,739)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	406	406
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>406</b>	<b>406</b>
<b>Estimated closing balance as at 30 June 2022</b>	<b>2,451</b>	<b>667</b>	<b>3,787</b>	<b>6,905</b>
<b>Closing balance attributable to the Australian Government</b>	<b>2,451</b>	<b>667</b>	<b>3,787</b>	<b>6,905</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	35,953	43,614	42,834	32,434	32,551
Sale of goods and rendering of services	10,596	10,856	11,120	11,120	11,120
Net GST received	1,578	1,548	1,540	-	-
<b>Total cash received</b>	<b>48,127</b>	<b>56,018</b>	<b>55,494</b>	<b>43,554</b>	<b>43,671</b>
<b>Cash used</b>					
Employees	28,062	33,051	33,533	28,835	28,836
Suppliers	17,817	20,819	19,654	12,507	12,622
Interest payments on lease liability	154	130	118	118	118
<b>Total cash used</b>	<b>46,033</b>	<b>54,000</b>	<b>53,305</b>	<b>41,460</b>	<b>41,576</b>
<b>Net cash from/(used by) operating activities</b>	<b>2,094</b>	<b>2,018</b>	<b>2,189</b>	<b>2,094</b>	<b>2,095</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	1,041	884	983	888	891
<b>Total cash used</b>	<b>1,041</b>	<b>884</b>	<b>983</b>	<b>888</b>	<b>891</b>
<b>Net cash from/(used by) investing activities</b>	<b>(1,041)</b>	<b>(884)</b>	<b>(983)</b>	<b>(888)</b>	<b>(891)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	408	406	409	409	411
<b>Total cash received</b>	<b>408</b>	<b>406</b>	<b>409</b>	<b>409</b>	<b>411</b>
<b>Cash used</b>					
Principal payments on lease liability	1,461	1,540	1,615	1,615	1,615
<b>Total cash used</b>	<b>1,461</b>	<b>1,540</b>	<b>1,615</b>	<b>1,615</b>	<b>1,615</b>
<b>Net cash from/(used by) financing activities</b>	<b>(1,053)</b>	<b>(1,134)</b>	<b>(1,206)</b>	<b>(1,206)</b>	<b>(1,204)</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	1,097	1,097	1,097	1,097	1,097
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,097</b>	<b>1,097</b>	<b>1,097</b>	<b>1,097</b>	<b>1,097</b>

Prepared on Australian Accounting Standards basis.



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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget-Bill 1 (DCB)	408	406	409	409	411
<b>Total new capital appropriations</b>	<b>408</b>	<b>406</b>	<b>409</b>	<b>409</b>	<b>411</b>
<b>Provided for:</b>					
Purchase of non-financial assets	408	406	409	409	411
<b>Total items</b>	<b>408</b>	<b>406</b>	<b>409</b>	<b>409</b>	<b>411</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation-DCB (a)	408	406	409	409	411
Funded internally from departmental resources (b)	478	478	478	478	-
<b>TOTAL</b>	<b>886</b>	<b>884</b>	<b>887</b>	<b>887</b>	<b>411</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	886	884	887	887	411
<b>Total cash used to acquire assets</b>	<b>886</b>	<b>884</b>	<b>887</b>	<b>887</b>	<b>411</b>

Prepared on Australian Accounting Standards basis.

- a) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
- b) Includes the following sources of funding:
- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB)
  - donations and contributions
  - gifts
  - internally developed assets
  - s74 external revenue, and
  - proceeds from the sale of assets.

**Table 3.6: Statement of departmental asset movements (Budget year 2021-22)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2021</b>				
Gross book value	5,342	2,246	2,675	10,263
Gross book value-ROU assets	10,796	62		10,858
Accumulated depreciation/ amortisation and impairment	(779)	(729)	(2,154)	(3,662)
Accumulated depreciation/amortisation and impairment-ROU assets	(3,215)	(30)		(3,245)
<b>Opening net book balance</b>	<b>12,144</b>	<b>1,549</b>	<b>521</b>	<b>14,214</b>
<b>Capital asset additions</b>				
By purchase-appropriation equity (a)	100	81	703	884
<b>Total additions</b>	<b>100</b>	<b>81</b>	<b>703</b>	<b>884</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(774)	(282)	(747)	(1,803)
Depreciation/amortisation on ROU assets	(1,599)	(15)		(1,614)
<b>Total other movements</b>	<b>(2,373)</b>	<b>(297)</b>	<b>(747)</b>	<b>(3,417)</b>
<b>As at 30 June 2022</b>				
Gross book value	5,442	2,327	3,378	11,147
Gross book value-ROU assets	10,796	62	-	10,858
Accumulated depreciation/ amortisation and impairment	(1,553)	(1,011)	(2,901)	(5,465)
Accumulated depreciation/amortisation and impairment-ROU assets	(4,814)	(45)	-	(4,859)
<b>Closing net book balance</b>	<b>9,871</b>	<b>1,333</b>	<b>477</b>	<b>11,681</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No.2) 2021-22, including Collection Development Acquisition Budget.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	4,302	4,361	4,440	4,520	4,583
<b>Net (cost of)/contribution by services</b>	<b>4,302</b>	<b>4,361</b>	<b>4,440</b>	<b>4,520</b>	<b>4,583</b>
<b>Surplus/(deficit) before income tax</b>	<b>4,302</b>	<b>4,361</b>	<b>4,440</b>	<b>4,520</b>	<b>4,583</b>
<b>Total comprehensive income/(loss)</b>	<b>4,302</b>	<b>4,361</b>	<b>4,440</b>	<b>4,520</b>	<b>4,583</b>

Prepared on Australian Accounting Standards basis.

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

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

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

	20120-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash used</b>					
Employees	4,302	4,361	4,440	4,520	4,583
<b>Total cash used</b>	<b>4,302</b>	<b>4,361</b>	<b>4,440</b>	<b>4,520</b>	<b>4,583</b>
<b>Net cash from/(used by)</b>					
<b>operating activities</b>	<b>(4,302)</b>	<b>(4,361)</b>	<b>(4,440)</b>	<b>(4,520)</b>	<b>(4,583)</b>
<b>Net increase/(decrease) in cash</b>					
<b>held</b>	<b>(4,302)</b>	<b>(4,361)</b>	<b>(4,440)</b>	<b>(4,520)</b>	<b>(4,583)</b>
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
-Appropriations	4,302	4,361	4,440	4,520	4,583
<b>Total cash from Official Public Account</b>	<b>4,302</b>	<b>4,361</b>	<b>4,440</b>	<b>4,520</b>	<b>4,583</b>
<b>Cash and cash equivalents at end of reporting period</b>					
	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

# **Digital Transformation Agency**

## **Entity resources and planned performance**



# Digital Transformation Agency

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# Digital Transformation Agency

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Digital Transformation Agency (DTA) transferred into the Prime Minister and Cabinet Portfolio as a result of the amendments to the Administrative Arrangements Orders made on 15 April 2021.

The role of the DTA is to lead digital transformation to make government services simple, clear and fast.

The DTA improves the delivery of government services by:

- Leading and coordinating whole-of-government digital and information and communication technology (ICT):
  - Strategies
  - Policies
  - Advice
  - Standards, and
  - Procurement.
- Supporting the delivery of shared capabilities and services that enable digital transformation.

In 2021-22, we will continue focus on the following priorities:

- Lead whole-of-government digital and ICT strategies, policies and advice that enables modern, efficient and joined-up government services
- Coordinate whole-of-government common platforms, technologies and services to enhance the user experience
- Build the digital profession to enhance digital and ICT skills and capabilities across the APS, and
- Collaborate and partner with others, nationally and internationally, to accelerate the digital transformation of government services.

Further details on how we will deliver these priorities can be found in our corporate plan located at: [www.dta.gov.au/about-us/reporting-and-plans/corporate-plans](http://www.dta.gov.au/about-us/reporting-and-plans/corporate-plans)

## **1.2 Entity resource statement**

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

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

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

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

**Table 1.1: DTA resource statement — Budget estimates for 2021-22 as at Budget May 2021**

	2020-21 <i>Estimated actual</i> \$'000	2021-22 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	51,601	51,601
Departmental appropriation (b)	86,722	79,785
s74 external receipts (c)	34,621	2,170
Total departmental annual appropriations	172,944	133,556
Special accounts		
Opening balance	91,237	96,835
Non-appropriation receipts	161,282	105,663
Total special accounts	252,519	202,498
<b>Total departmental resourcing</b>	<b>425,463</b>	<b>336,054</b>
<b>Total resourcing for DTA</b>	<b>425,463</b>	<b>336,054</b>
	2020-21	2021-22
<b>Average staffing level (number)</b>	<b>255</b>	<b>227</b>

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

	2020-21 <i>Estimated actual</i> \$'000	2021-22 Estimate \$'000
Receipts received from other entities for the provision of services (disclosed above in s74 external receipts and Special accounts non- appropriation receipts)	195,903	107,833

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

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

- a) Appropriation Bill (No.1) 2021-22.
- b) Excludes Departmental Capital Budget (DCB).
- c) Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act.)

### 1.3 Budget measures

Budget measures in Part 1 relating to DTA are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: DTA 2021-22 Budget measures**  
**Measures announced since the 2020-21 Mid-Year Economic and Fiscal Outlook**

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
<b>Payment measures</b>						
Digital Economy Strategy (a)(b)	1.1					
Departmental payment		-	19,111	6,146	-	-
<b>Total</b>		-	<b>19,111</b>	<b>6,146</b>	-	-
<b>Total payment measures</b>						
Departmental		-	19,111	6,146	-	-
<b>Total</b>		-	<b>19,111</b>	<b>6,146</b>	-	-

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

- a) This measure can also be found in the receipt measures summary table in *Budget Paper No. 2*.
- b) The measure titled *Digital Economy Strategy* is a cross portfolio measure. The full measure description and package details appear in *Budget Paper No. 2* under Cross Portfolio.

## Section 2: Outcomes and planned performance

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

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plan and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for DTA can be found at: [www.dta.gov.au/about-us/reporting-and-plans/corporateplans](http://www.dta.gov.au/about-us/reporting-and-plans/corporateplans)

The most recent annual performance statement can be found at: [www.dta.gov.au](http://www.dta.gov.au)

## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: Improve the delivery of government services by leading and coordinating whole-of-government digital and ICT strategies, policies, advice, standards and procurement, as well as supporting the delivery of shared capabilities and services that enable digital transformation.**

Budgeted expenses for Outcome 1

This table shows how much the DTA 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**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Program 1.1: Digital Transformation Agency</b>					
Departmental expenses					
Departmental appropriation	86,722	79,785	39,767	33,751	33,882
s74 external revenue (a)	34,621	2,170	2,120	2,121	2,121
Special appropriations					
<i>ICT Coordinated Procurement</i>	24,341	15,900	4,783	3,844	5,213
Expenses not requiring appropriation in the Budget year (b)	660	592	1,552	1,854	1,621
<b>Departmental total</b>	<b>146,344</b>	<b>98,447</b>	<b>48,222</b>	<b>41,570</b>	<b>42,837</b>
	2020-21	2021-22			
<b>Average staffing level (number)</b>	<b>255</b>	<b>227</b>			

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

b) Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses, resources received free of charge and expenses where funding has been provided in a prior year.

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

**Table 2.1.2: Performance criteria for Outcome 1**

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs.

<b>Outcome 1 – Improve the delivery of government services by leading and coordinating whole-of-government digital and ICT strategies, policies, advice, standards and procurement, as well as supporting the delivery of shared capabilities and services that enable digital transformation.</b>	
<b>Program 1.1</b> – The objective of this program is to support agency delivery of high volume services, build and contribute to whole-of-government platforms and increase capability of the public service to deliver digital transformation.	
<b>Delivery</b>	<p>During 2021-22 and the forward years, the DTA will:</p> <ul style="list-style-type: none"> <li>• Provide advice to government on digital transformation.</li> <li>• Support agencies with practical guidance and tools.</li> <li>• Lead the vision and strategy for whole-of-government platforms and services that meet customer needs.</li> <li>• Coordinate and drive the delivery of whole-of-government platforms and services.</li> <li>• Coordinate and drive the development of a secure cloud-based desktop (Protected Utility).</li> <li>• Improve digital and ICT sourcing.</li> <li>• Provide advice, guidance and tools to uplift APS capability.</li> <li>• Provide training and career development opportunities focused on digital and ICT skills and capabilities.</li> <li>• Lead and promote whole-of-government digital governance in line with current guidance and strategies.</li> <li>• Lead and coordinate inter-agency collaboration on key digital whole-of-government projects.</li> </ul>

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

Performance information		
Year	Performance criteria	Targets
2020-21	Stakeholders and partners receive high quality and timely advice on strategies and policies to facilitate modern, efficient, and joined-up government services	Our leadership drives digital transformation in government and increased user-focus in digital government service delivery
	Whole-of-government digital platforms, technologies and services reduce costs and duplication, provide better infrastructure for Commonwealth entities, and enhance the user experience	Increase in, or enhancement of, digital platforms, technologies and services that make government simple, clear and fast
	Sourcing improvements enhance the experience for buyers and sellers of government digital products and services	Improvements to sourcing of digital products and services drive greater value for money for the APS and more opportunities for Australian businesses, including Small and Medium-sized Enterprises
	Advice, programs, training and resources delivered improve the digital capability of the APS	Quality of advice, programs, training and resources supports and builds digital leadership, attracts emerging talent, and increases capability of staff across the APS
	Collaboration and partnerships nationally and internationally promote digital transformation to improve government services	Our work increases cooperation and consistent approaches across all levels of government, and increases collaboration nationally and internationally, as well as with industry and other stakeholder groups
2021-22 and beyond	Stakeholders and partners receive high quality and timely advice on strategies and policies to facilitate modern, efficient, and joined-up government services	Our leadership drives digital transformation in government and increased user-focus in digital government service delivery
	Whole-of-government digital platforms, technologies and services reduce costs and duplication, provide better infrastructure for Commonwealth entities, and enhance the user experience	Increase in, or enhancement of, digital platforms, technologies and services that make government simple, clear and fast
	Sourcing improvements enhance the experience for buyers and sellers of government digital products and services	Improvements to sourcing of digital products and services drive greater value for money for the APS and more opportunities for Australian businesses, including small and medium-sized enterprises
	Advice, programs, training and resources delivered improve the digital capability of the APS	Quality of advice, programs, training and resources supports and builds digital leadership, attracts emerging talent, and increases capability of staff across the APS



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

<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
	Collaboration and partnerships nationally and internationally promote digital transformation to improve government services	Our work increases cooperation and consistent approaches across all levels of government, and increases collaboration nationally and internationally, as well as with industry and other stakeholder groups
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purposes</b>	Simple, clear and fast public services.	

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

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

The entity resource statement (Table 1.1) provides a consolidated view of all the resources available to the DTA in 2021-22. This includes appropriation receivable that is yet to be drawn to cover payables and provisions on the balance sheet. The comprehensive income statement (Table 3.1) shows the operating appropriation provided in 2021-22.

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

Budgeted revenue from government in 2021-22 is estimated at \$79.8 million, an increase of \$19.3 million compared to the estimate for 2021-22 reported in the 2020-21 Portfolio Budget Statements.

Budgeted sales of goods and rendering of services in 2021-22 is estimated at \$21.3 million, which has not changed when compared to the estimate for 2021-22 reported in the 2020-21 Portfolio Budget Statements.

## 3.2. Budgeted financial statements tables

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	23,583	31,923	25,935	23,903	25,672
Suppliers	118,840	62,657	18,407	14,071	14,019
Depreciation and amortisation (a)	3,705	3,705	3,744	3,457	3,044
Finance costs	216	162	136	139	102
<b>Total expenses</b>	<b>146,344</b>	<b>98,447</b>	<b>48,222</b>	<b>41,570</b>	<b>42,837</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	64,140	21,294	10,712	8,659	8,561
<b>Total own-source revenue</b>	<b>64,140</b>	<b>21,294</b>	<b>10,712</b>	<b>8,659</b>	<b>8,561</b>
<b>Gains</b>					
Other	185	577	577	557	557
<b>Total gains</b>	<b>185</b>	<b>577</b>	<b>577</b>	<b>557</b>	<b>557</b>
<b>Total own-source income</b>	<b>64,325</b>	<b>21,871</b>	<b>11,289</b>	<b>9,216</b>	<b>9,118</b>
<b>Net (cost of)/contribution by services</b>	<b>(82,019)</b>	<b>(76,576)</b>	<b>(36,933)</b>	<b>(32,354)</b>	<b>(33,719)</b>
Revenue from government	86,722	79,785	39,767	33,751	33,882
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>4,703</b>	<b>3,209</b>	<b>2,834</b>	<b>1,397</b>	<b>163</b>
<b>Total comprehensive income/(loss)</b>	<b>4,703</b>	<b>3,209</b>	<b>2,834</b>	<b>1,397</b>	<b>163</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>4,703</b>	<b>3,209</b>	<b>2,834</b>	<b>1,397</b>	<b>163</b>

Prepared on Australian Accounting Standards basis.

**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**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
<b>Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>5,424</b>	<b>3,930</b>	<b>3,592</b>	<b>1,843</b>	<b>192</b>
plus: depreciation/amortisation expenses previously funded through revenue appropriations (a)	721	721	718	163	163
plus: depreciation/amortisation expenses for ROU (b)	2,984	2,984	3,026	3,294	2,881
less: principal repayments on leased assets (b)	2,984	2,984	2,986	3,011	3,015
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>4,703</b>	<b>3,209</b>	<b>2,834</b>	<b>1,397</b>	<b>163</b>

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 3.5 Departmental Capital Budget Statement.
- b) Applies to leases under AASB 16 Leases.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	89,974	84,765	82,317	87,310	87,636
Trade and other receivables	45,000	45,000	51,768	41,768	41,634
Other financial assets	6,580	6,580	6,580	6,580	6,580
<b>Total financial assets</b>	<b>141,554</b>	<b>136,345</b>	<b>140,665</b>	<b>135,658</b>	<b>135,850</b>
<b>Non-financial assets</b>					
Land and buildings	17,713	14,262	15,806	12,512	12,815
Property, plant and equipment	1,392	1,138	886	723	560
Other non-financial assets	588	588	588	588	588
<b>Total non-financial assets</b>	<b>19,693</b>	<b>15,988</b>	<b>17,280</b>	<b>13,823</b>	<b>13,963</b>
<b>Total assets</b>	<b>161,247</b>	<b>152,333</b>	<b>157,945</b>	<b>149,481</b>	<b>149,813</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	22,333	22,333	22,333	22,333	22,333
Other payables	68,337	68,349	78,227	71,377	71,377
<b>Total payables</b>	<b>90,670</b>	<b>90,682</b>	<b>100,560</b>	<b>93,710</b>	<b>93,710</b>
<b>Interest bearing liabilities</b>					
Leases	13,341	10,357	12,407	9,396	9,565
<b>Total interest bearing liabilities</b>	<b>13,341</b>	<b>10,357</b>	<b>12,407</b>	<b>9,396</b>	<b>9,565</b>
<b>Provisions</b>					
Employee provisions	10,099	10,099	10,099	10,099	10,099
Other provisions	1,265	1,265	1,265	1,265	1,265
<b>Total provisions</b>	<b>11,364</b>	<b>11,364</b>	<b>11,364</b>	<b>11,364</b>	<b>11,364</b>
<b>Total liabilities</b>	<b>115,375</b>	<b>112,403</b>	<b>124,331</b>	<b>114,470</b>	<b>114,639</b>
<b>Net assets</b>	<b>45,872</b>	<b>39,930</b>	<b>33,614</b>	<b>35,011</b>	<b>35,174</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	13,671	13,671	13,671	13,671	13,671
Reserves	325	325	325	325	325
Retained surplus (accumulated deficit)	31,876	25,934	19,618	21,015	21,178
<b>Total parent entity interest</b>	<b>45,872</b>	<b>39,930</b>	<b>33,614</b>	<b>35,011</b>	<b>35,174</b>
<b>Total equity</b>	<b>45,872</b>	<b>39,930</b>	<b>33,614</b>	<b>35,011</b>	<b>35,174</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2021-22)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2021</b>				
Balance carried forward from previous period	31,876	325	13,671	45,872
<b>Adjusted opening balance</b>	<b>31,876</b>	<b>325</b>	<b>13,671</b>	<b>45,872</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	3,209	-	-	3,209
<b>Total comprehensive income</b>	<b>3,209</b>	<b>-</b>	<b>-</b>	<b>3,209</b>
<b>Contributions by owners</b>				
Other	(9,151)			(9,151)
<b>Sub-total transactions with owners</b>	<b>(9,151)</b>	<b>-</b>	<b>-</b>	<b>(9,151)</b>
<b>Estimated closing balance as at 30 June 2022</b>	<b>25,934</b>	<b>325</b>	<b>13,671</b>	<b>39,930</b>
<b>Closing balance attributable to the Australian Government</b>	<b>25,934</b>	<b>325</b>	<b>13,671</b>	<b>39,930</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	86,896	79,797	42,877	36,901	36,137
Sale of goods and rendering of services	245,215	161,641	72,313	53,191	39,576
Net GST received	15,000	11,000	4,000	3,000	3,000
<b>Total cash received</b>	<b>347,111</b>	<b>252,438</b>	<b>119,190</b>	<b>93,092</b>	<b>78,713</b>
<b>Cash used</b>					
Employees	23,583	31,923	25,935	23,903	25,672
Suppliers	299,730	202,427	79,431	55,925	44,477
Net GST paid	15,000	11,000	4,000	3,000	3,000
Interest payments on lease liability	216	162	136	139	102
s74 external revenue transferred to the OPA	7,327	9,151	9,150	2,121	2,121
<b>Total cash used</b>	<b>345,856</b>	<b>254,663</b>	<b>118,652</b>	<b>85,088</b>	<b>75,372</b>
<b>Net cash from/(used by) operating activities</b>	<b>1,255</b>	<b>(2,225)</b>	<b>538</b>	<b>8,004</b>	<b>3,341</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Principal payments on lease liability	2,984	2,984	2,986	3,011	3,015
<b>Total cash used</b>	<b>2,984</b>	<b>2,984</b>	<b>2,986</b>	<b>3,011</b>	<b>3,015</b>
<b>Net cash from/(used by) financing activities</b>	<b>(2,984)</b>	<b>(2,984)</b>	<b>(2,986)</b>	<b>(3,011)</b>	<b>(3,015)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(1,729)</b>	<b>(5,209)</b>	<b>(2,448)</b>	<b>4,993</b>	<b>326</b>
Cash and cash equivalents at the beginning of the reporting period	91,703	89,974	84,765	82,317	87,310
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>89,974</b>	<b>84,765</b>	<b>82,317</b>	<b>87,310</b>	<b>87,636</b>

Prepared on Australian Accounting Standards basis.

**Table 3.5: Statement of departmental asset movements  
(Budget year 2021-22)**

	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000
<b>As at 1 July 2021</b>			
Gross book value	6,174	2,041	8,215
Gross book value-ROU assets	19,364	-	19,364
Accumulated depreciation/ amortisation and impairment	(1,767)	(649)	(2,416)
Accumulated depreciation/amortisation and impairment-ROU assets	(6,058)	-	(6,058)
<b>Opening net book balance</b>	<b>17,713</b>	<b>1,392</b>	<b>19,105</b>
<b>Other movements</b>			
Depreciation/amortisation expense	(467)	(254)	(721)
Depreciation/amortisation on ROU assets	(2,984)	-	(2,984)
<b>Total other movements</b>	<b>(3,451)</b>	<b>(254)</b>	<b>(3,705)</b>
<b>As at 30 June 2022</b>			
Gross book value	6,174	2,041	8,215
Gross book value-ROU assets	19,364	-	19,364
Accumulated depreciation/ amortisation and impairment	(2,234)	(903)	(3,137)
Accumulated depreciation/amortisation and impairment-ROU assets	(9,042)	-	(9,042)
<b>Closing net book balance</b>	<b>14,262</b>	<b>1,138</b>	<b>15,400</b>

Prepared on Australian Accounting Standards basis.



# **Indigenous Business Australia**

**Entity resources and planned  
performance**



# Indigenous Business Australia

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# Indigenous Business Australia

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

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

To achieve its purpose, IBA has three objectives, achieved through the delivery of finance products, tailored support and opportunities that:

- support Aboriginal and Torres Strait Islander people to own a home and build home equity
- support Aboriginal and Torres Strait Islander people to start and grow a business that supports income, employment and economic independence, and
- support Aboriginal and Torres Strait Islander organisations to invest, grow their capital and build commercial capability.

Throughout the 2020-21 financial year IBA focused on supporting its customers to stabilise, manage and recover from the economic impacts of COVID-19. Demand for IBA's products and services continues to increase and in 2021-22. IBA will continue its focus on supporting its customers to recover and rebuild, and also to identify and capture the wealth benefits and opportunities of structural shifts in the rebounding economy to further increase the positive impact IBA delivers for its customers.

## *IBA Budget Statements*

Areas of focus for IBA in 2021-22 will include:

- strict financial management to meet demand, given demand continues to exceed available capital
- ensuring customers' finance needs are met in a responsible fashion
- identifying innovative ways to increase the amount of capital IBA can draw on to increase its lending capacity and therefore meet customer demand into the future
- establishing purposeful partnerships that improve customer and partner impacts
- continuing to roll out lending to support Indigenous Australians to build new houses in regional Australia under the three-year, \$150 million equity injection announced in 2020-21
- understanding structural shifts in the economy and the impact of regional house prices on IBA's home lending customer base and what IBA can do to support these customers
- supporting our business clients who continue to be impacted by the economic impacts of the COVID-19 pandemic, particularly those in the tourism, accommodation and hospitality sectors
- finding opportunities to co-invest with Indigenous organisations in a rebounding economy, to further grow the Indigenous estate and generate wealth for customers
- continue to monitor the impact of IBA's activities and to use this information to further amplify the positive cultural, social and economic impacts confirmed in our inaugural 2020 Impact Report, and
- provide improved customer experiences following the roll out of IBA's new core business IT system, customer facing portal and data warehouse and develop staff capability to use the new systems.

## **1.2 Entity resource statement**

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

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

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

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

**Table 1.1: IBA resource statement — Budget estimates for 2021-22 as at Budget May 2021**

	2020-21 <i>Estimated actual</i> \$'000	2021-22 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>131,775</b>	<b>123,414</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services (a)		
Outcome 1	9,546	9,452
Annual appropriations - other services (b)		
Equity injection	97,850	79,100
Total annual appropriations	107,396	88,552
Amounts received from related entities		
Amounts from the National Indigenous Australians Agency (c)	27,500	27,500
Total amounts received from related entities	27,500	27,500
<b>Total funds from Government</b>	<b>134,896</b>	<b>116,052</b>
<b>Funds from other sources</b>		
Interest	43,007	49,179
Sale of goods and services	70,708	86,345
Dividends	6,693	4,717
Rental Income	19,916	20,184
Other	5,163	1,518
<b>Total funds from other sources</b>	<b>145,487</b>	<b>161,943</b>
<b>Total net resourcing for IBA</b>	<b>412,158</b>	<b>401,409</b>
	2020-21	2021-22
<b>Average staffing level (number)</b>	<b>203</b>	<b>203</b>

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

- a) Appropriation Bill (No.1) 2021-22.
- b) Appropriation Bill (No.2) 2021-22.
- c) Funding provided by the National Indigenous Australians Agency that is not specified within the Annual Appropriation Bills as a payment to the CCE (for example, a grant awarded to a CCE from one of its portfolio department's administered programs).



**1.3 Budget measures**

The IBA has no budget measures in the 2021-22 Budget.

## Section 2: Outcomes and planned performance

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

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plan and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for IBA can be found at:  
[www.iba.gov.au/about-us/publications](http://www.iba.gov.au/about-us/publications)

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

## 2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

**Table 2.1.1: Budgeted expenses for Outcome 1**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Program 1.1: Indigenous Economic Participation and Wealth Creation</b>					
Revenue from government					
Ordinary annual services (Appropriation Bill No.1)	9,546	9,452	9,333	9,369	9,396
Expenses not requiring appropriation in the budget year (a)	83,059	71,549	76,723	75,023	74,329
Revenues from other independent sources	167,311	165,558	153,988	155,797	159,173
<b>Total expenses for Program 1.1</b>	<b>259,916</b>	<b>246,559</b>	<b>240,044</b>	<b>240,189</b>	<b>242,898</b>
	2020-21	2021-22			
<b>Average staffing level (number)</b>	<b>203</b>	<b>203</b>			

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

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

**Table 2.1.2: Performance criteria for Outcome 1**

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs.

<p><b>Outcome 1: Improved wealth acquisition to support the economic independence of Aboriginal and Torres Strait Islander peoples through commercial enterprise, asset acquisition, construction and access to concessional home and business loans.</b></p>	
<p><b>Program 1.1 – Indigenous Economic Participation and Wealth Creation</b></p> <p>This program contributes to the above outcome through the following objectives:</p> <ul style="list-style-type: none"> <li>• Support Aboriginal and Torres Strait Islander people to own a home and build home equity.</li> <li>• Support Aboriginal and Torres Strait Islander people to start and grow a business that supports income, employment and economic independence.</li> <li>• Support Aboriginal and Torres Strait Islander organisations to invest, grow capital and build commercial capability.</li> </ul> <p>The program recognises the unique circumstances of Australia's Indigenous peoples and delivers outcomes against the above objectives in a culturally sensitive and informed way.</p>	
<p><b>Delivery</b></p>	<p>IBA increases wealth and economic independence for Aboriginal and Torres Strait Islander people by delivering:</p> <ul style="list-style-type: none"> <li>• finance products and tailored support for home ownership.</li> <li>• finance products and tailored support to help start, acquire or grow a business.</li> <li>• investment and direct management of businesses and assets as well as commercial capability development.</li> </ul>

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

Performance information		
Year	Performance criteria	Expected Achievement (2020-21) / Targets (2021-22 and beyond)
2020-21	<ol style="list-style-type: none"> <li>1. Value of home ownership outcomes approved</li> <li>2. Percentage of approved customers that are first home buyers</li> <li>3. Percentage of Indigenous home customers who transition or are supported into mainstream lending</li> <li>4. Number of people attending housing capability workshops</li> <li>5. Percentage of home customers satisfied or very satisfied with IBA's service</li> <li>6. Cost per dollar lent home loan efficiency ratio</li> <li>7. Four-year survivability of IBA supported business loan customers</li> <li>8. Value of business finance approved</li> <li>9. Number of people attending business capability workshops</li> <li>10. Percentage of business customers satisfied or very satisfied with IBA's service</li> <li>11. Cost per dollar lent business loan efficiency ratio</li> <li>12. Total value of Indigenous co- investments with IBA (cumulative since 1 July 2015)</li> <li>13. Five-year average annual portfolio returns to Indigenous co-investors</li> </ol>	<ol style="list-style-type: none"> <li>1. \$175m (against a target of \$200m)</li> <li>2. 96% (against a target of 90%)</li> <li>3. 5% (against a target of 4.5%)</li> <li>4. 550 (against a target of 500)</li> <li>5. 90% (against a target of 80%)</li> <li>6. Commitment to develop target met, targets adopted for 2021- 22 to 2024-25</li> <li>7. 0-4 employees: 71% (target of 63%); 5-19 employees: 94% (target of 78%); 20-199 employees: 100% (target of 83%); 200+ employees: IBA had no such customers</li> <li>8. \$48m (against a target of \$45m)</li> <li>9. 500 (against a target of 500)</li> <li>10. 78% (against a target of 80%)</li> <li>11. Commitment to develop measure met, targets adopted for 2021-22 to 2024-25</li> <li>12. \$155m (against a target of \$152m)</li> <li>13. 5.07% (against a target of 5.07% [CPI + 3.5%])</li> </ol>

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

Performance information		
Year	Performance criteria	Expected Achievement (2020-21) / Targets (2021-22 and beyond)
	14. Number of Indigenous co-investor partnerships (cumulative since 1 July 2015) 15. Value of goods and services procured from Indigenous suppliers by IBA's subsidiaries and associates 16. Percentage of jobs supported by IBA's subsidiaries and associates held by Indigenous Australians 17. Percentage of investors satisfied or very satisfied with IBA's service 18. Asset management expense ratio 19. Value of goods and services procured from Indigenous suppliers 20. Implementation of IBA's Impact Framework	14. 58 (against a target of 60) 15. \$3.0m (against a target of \$2.0m) 16. 25% (against a target of 22%) 17. 95% (against a target of 70%) 18. 1.8% (against a target of less than 3%) 19. \$4.75m (against a target of \$4.5m) 20. The target to publish Annual Impact Report was met in February 2021
2021-22	1. Number of home ownership outcomes approved 2. Percentage of approved customers that are first home buyers 3. Percentage of Indigenous home customers who transition or are supported into mainstream lending 4. Number of people attending housing capability workshops 5. Percentage of home customers satisfied or very satisfied with IBA's service 6. Cost per dollar lent efficiency ratio for the home loan portfolio 7. Four-year survivability of IBA supported business loan customers 8. Number of business customers financed 9. Number of people attending business capability workshops	1. 560 2. 90% 3. 4.5% 4. 500 5. 80% 6. Less than 1.11% 7. Australian average business survivability by employment category as reported by the ABS 8. 193 9. 500

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

Performance information		
Year	Performance criteria	Expected Achievement (2020-21) / Targets (2021-22 and beyond)
	10. Percentage of business customers satisfied or very satisfied with IBA's service	10. 80%
	11. Cost per dollar lent efficiency ratio for the business finance portfolio	11. Less than 10%
	12. Total value of Indigenous co-investments with IBA(cumulative since 1 July 2015)	12. \$167m
	13. Five-year average annual portfolio returns to Indigenous co-investors	13. CPI 3.0%
	14. Number of Indigenous co-investor partnerships (cumulative since 1 July 2015)	14. 65
	15. Value of goods and services procured from Indigenous suppliers by IBA's subsidiaries and associates	15. \$3.0m
	16. Percentage of jobs supported by IBA's subsidiaries and associates held by Indigenous Australians.	16. 23%
	17. Percentage of investors satisfied or very satisfied with IBA's service	17. 80%
	18. Investments asset management expense ratio	18. Less than 3%
	19. Value of goods and services procured from Indigenous suppliers by IBA	19. \$4.75m
	20. Implementation of IBA's Impact Framework	20. 2021 Impact Report published and all 2020 IBA Impact Report recommendations responded to

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

Performance information		
Year	Performance criteria	Expected Achievement (2020-21) / Targets (2021-22 and beyond)
2022-23 and beyond	1. Number of home ownership outcomes approved	1. 575 (2022-23), 585 (2023-24), 600 (2024-25)
	2. Percentage of approved customers that are first home buyers	2. 90%
	3. Percentage of Indigenous home customers who transition or are supported into mainstream lending	3. 4.5%
	4. Number of people attending housing capability workshops	4. 525 (2022-23), 550 (2023-24), 575 (2024-25)
	5. Percentage of home customers satisfied or very satisfied with IBA's service	5. 80%
	6. Cost per dollar lent efficiency ratio for the home loan portfolio	6. Less than 1.08% (2022-23), less than 1.04% (2023-24), less than 1.00% (2024-25)
	7. Four-year survivability of IBA supported business loan customers	7. Australian average business survivability by employment category, as reported by the ABS
	8. Number of business customers financed	8. 193 (2022-23), 200 (2023-24), 207 (2024-25)
	9. Number of people attending business capability workshops	9. 510 (2022-23), 520 (2023-24), 530 (2024-25)
	10. Percentage of business customers satisfied or very satisfied with IBA's service	10. 80%
	11. Cost per dollar lent efficiency ratio for the business finance portfolio	11. Less than 9% (2022-23), less than 8.5% (2023-24), less than 8% (2024-25)
	12. Total value of Indigenous co-investments with IBA (cumulative since 1 July 2015)	12. \$187m (2022-23), \$207m (2023-24), \$227m (2024-25)
	13. Five-year average annual portfolio returns to Indigenous co-investors	13. CPI + 3.0%



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

Performance information		
Year	Performance criteria	Expected Achievement (2020-21) / Targets (2021-22 and beyond)
	14. Number of Indigenous co-investor partnerships (cumulative since 1 July 2015)	14. 75 (2022-23), 85 (2023-24), 95 (2024-25)
	15. Value of goods and services procured from Indigenous suppliers by IBA's subsidiaries and associates	15. \$3.5m (2022-23), \$4m (2023-24), \$4.5m (2024-25)
	16. Percentage of jobs supported by IBA's subsidiaries and associates held by Indigenous Australians	16. 24% (2022-23), 25% (2023-24), 26% (2024-25)
	17. Percentage of investors satisfied or very satisfied with IBA's service	17. 80%
	18. Investments asset management expense ratio	18. Less than 3%
	19. Value of goods and services procured from Indigenous suppliers by IBA	19. \$5.0m (2022-23), \$5.25m (2023-24), \$5.50m (2024-25)
	20. Implementation of IBA's Impact Framework	20. Annual Impact Report published, and all previous recommendations responded to
<b>Purposes</b>	<ul style="list-style-type: none"> <li>To assist and enhance Aboriginal and Torres Strait Islander self-management and economic self-sufficiency.</li> <li>To advance the commercial and economic interests of Aboriginal persons and Torres Strait Islanders by accumulating and using a substantial capital asset for the benefit of the Aboriginal and Torres Strait Islander peoples.</li> </ul>	

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

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

The IBA budgets are prepared on a consolidated basis for the agency and its 40 subsidiaries, 28 of which are trading. On consolidation, assets, liabilities, income and expenditure of all subsidiaries flow through to individual line items in the consolidated budget.

##### *Comprehensive income statement*

The IBA is budgeting for an operating surplus of \$54.1 million in 2021-22 compared with an estimated actual operating surplus of \$60 million in 2020-21.

##### *Budgeted departmental balance sheet*

Budgeted net assets as at 30 June 2022 of \$1,839 million represents an increase of \$138.4 million over the estimated net assets of \$1,700 million as at 30 June 2021. The main drivers of the increase are:

- continuing capital injections from the Government of \$23 million;
- additional equity injection of \$56 million for Regional Construction Loan funding (\$150 million COVID-19 funding over 3 years, ending 30 June 2023)
- estimated contributions of equity from indigenous partners of \$5 million, and
- the estimated operating surplus of \$54 million.

##### *Budgeted departmental statement of cash flows*

Net lending activity is expected to be \$100 million in 2021-22.

##### *Departmental statement of changes in equity*

Total equity is expected to increase by \$139 million to \$1,839 million as at 30 June 2022, with the continuing additional equity injection of \$23 million from the Commonwealth, plus the \$56 million second instalment of the COVID-19 funding (\$150 million over 3 years), indigenous co-investment of \$5 million and the Budget year surplus of \$54 million.

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

*Concessional loan discount*

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

*Financial assets – trade and other receivables*

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

*Non-financial assets*

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

**3.2. Budgeted financial statements tables**

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	44,826	48,794	49,770	50,765	51,781
Suppliers	83,265	91,477	92,885	94,742	96,854
Grants	30,443	20,144	8,011	8,011	8,011
Depreciation and amortisation	12,623	13,470	11,480	10,455	10,705
Finance costs	71,336	64,534	68,900	67,700	66,900
Impairment loss on financial instruments	11,723	7,015	7,823	7,323	7,429
Write-down and impairment of assets	2,604	-	-	-	-
Losses from asset sales	1,630	-	-	-	-
Other expenses	1,466	1,125	1,175	1,193	1,218
<b>Total expenses</b>	<b>259,916</b>	<b>246,559</b>	<b>240,044</b>	<b>240,189</b>	<b>242,898</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	72,357	86,401	87,714	89,469	91,634
Interest	43,007	49,179	47,350	47,050	47,320
Dividends	6,693	4,716	5,231	5,336	5,470
Rental income	19,916	20,184	20,491	20,901	21,406
Unwinding concessional loan discount	120,598	80,400	78,900	76,900	74,700
Other	47,500	50,500	27,500	27,500	27,500
<b>Total own-source revenue</b>	<b>310,071</b>	<b>291,380</b>	<b>267,186</b>	<b>267,156</b>	<b>268,030</b>
<b>Gains</b>					
Other	369	-	-	-	-
<b>Total gains</b>	<b>369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>310,440</b>	<b>291,380</b>	<b>267,186</b>	<b>267,156</b>	<b>268,030</b>
<b>Net (cost of)/contribution by services</b>	<b>50,524</b>	<b>44,821</b>	<b>27,142</b>	<b>26,967</b>	<b>25,132</b>
Revenue from government	9,546	9,452	9,333	9,369	9,396
<b>Total comprehensive income/(loss) after income tax</b>	<b>60,070</b>	<b>54,273</b>	<b>36,475</b>	<b>36,336</b>	<b>34,528</b>
<b>Total comprehensive income/(loss) attributable to non-controlling interest</b>	<b>3,893</b>	<b>7,353</b>	<b>4,941</b>	<b>4,922</b>	<b>4,678</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>56,177</b>	<b>46,920</b>	<b>31,534</b>	<b>31,414</b>	<b>29,850</b>

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Total comprehensive income/(loss) less depreciation/amortisation expenses</b>	<b>59,059</b>	<b>53,732</b>	<b>35,837</b>	<b>35,476</b>	<b>33,667</b>
plus: depreciation/amortisation expenses for ROU (a)	2,565	2,626	2,690	2,913	2,913
less: principal repayments on leased assets (a)	1,554	2,085	2,052	2,053	2,052
<b>Total comprehensive income/(loss) - as per the Statement of comprehensive income</b>	<b>60,070</b>	<b>54,273</b>	<b>36,475</b>	<b>36,336</b>	<b>34,528</b>

Prepared on Australian Accounting Standards basis.

a) Applies to leases under AASB 16 Leases.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	123,414	124,998	121,266	119,347	117,646
Trade and other receivables	1,066,027	1,166,743	1,261,143	1,360,743	1,464,443
Investments accounted for under the equity method	11,373	11,373	11,373	11,373	11,373
Other investments	350,082	364,582	362,652	332,729	298,012
<b>Total financial assets</b>	<b>1,550,896</b>	<b>1,667,696</b>	<b>1,756,434</b>	<b>1,824,192</b>	<b>1,891,474</b>
<b>Non-financial assets</b>					
Land and buildings	42,575	37,481	34,879	32,277	29,674
Property, plant and equipment	31,835	26,434	23,218	22,002	19,586
Investment property	168,053	175,767	175,767	175,767	175,767
Intangibles	12,665	12,034	10,703	9,385	8,042
Inventories	2,518	2,518	2,296	2,305	2,312
Tax assets	744	744	744	744	744
Other non-financial assets	1,569	869	919	891	966
<b>Total non-financial assets</b>	<b>259,959</b>	<b>255,847</b>	<b>248,526</b>	<b>243,371</b>	<b>237,091</b>
<b>Total assets</b>	<b>1,810,855</b>	<b>1,923,543</b>	<b>2,004,960</b>	<b>2,067,563</b>	<b>2,128,565</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	14,869	15,090	15,319	15,625	16,019
Tax liabilities	70	70	70	70	70
Other payables	27,657	4,436	4,420	4,429	4,436
<b>Total payables</b>	<b>42,596</b>	<b>19,596</b>	<b>19,809</b>	<b>20,124</b>	<b>20,525</b>
<b>Interest bearing liabilities</b>					
Loans	36,558	36,558	36,558	36,558	36,558
Leases	11,145	9,060	7,008	4,956	2,904
<b>Total interest bearing liabilities</b>	<b>47,703</b>	<b>45,618</b>	<b>43,566</b>	<b>41,514</b>	<b>39,462</b>
<b>Provisions</b>					
Employee provisions	9,216	8,616	8,747	8,922	9,147
Other provisions	10,927	10,927	10,977	10,957	11,007
<b>Total provisions</b>	<b>20,143</b>	<b>19,543</b>	<b>19,724</b>	<b>19,879</b>	<b>20,154</b>
<b>Total liabilities</b>	<b>110,442</b>	<b>84,757</b>	<b>83,099</b>	<b>81,517</b>	<b>80,141</b>
<b>Net assets</b>	<b>1,700,413</b>	<b>1,838,786</b>	<b>1,921,861</b>	<b>1,986,046</b>	<b>2,048,424</b>

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	1,183,232	1,262,332	1,303,932	1,326,782	1,349,632
Reserves	4,846	4,846	4,846	4,846	4,846
Retained surplus (accumulated deficit)	370,304	417,224	448,758	480,171	510,021
<b>Total parent entity interest</b>	<b>1,558,382</b>	<b>1,684,402</b>	<b>1,757,536</b>	<b>1,811,799</b>	<b>1,864,499</b>
<b>Attributed to non-controlling interest</b>					
Contributed equity	123,974	128,974	133,974	138,974	143,974
Reserves	1,446	1,446	1,446	1,446	1,446
Retained surplus (accumulated deficit)	16,611	23,964	28,905	33,827	38,505
<b>Total non-controlling interest</b>	<b>142,031</b>	<b>154,384</b>	<b>164,325</b>	<b>174,247</b>	<b>183,925</b>
<b>Total equity</b>	<b>1,700,413</b>	<b>1,838,786</b>	<b>1,921,861</b>	<b>1,986,046</b>	<b>2,048,424</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2021-22)**

	Retained earnings	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2021</b>				
Balance carried forward from previous period	386,915	6,292	1,307,206	1,700,413
<b>Adjusted opening balance</b>	<b>386,915</b>	<b>6,292</b>	<b>1,307,206</b>	<b>1,700,413</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	54,273	-	-	54,273
<b>Total comprehensive income</b>	<b>54,273</b>	<b>-</b>	<b>-</b>	<b>54,273</b>
of which:				
Attributable to the Australian Government	46,920	-	-	46,920
Attributable to non-controlling interest	7,353	-	-	7,353
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity injection - Appropriation	-	-	79,100	79,100
Other	-	-	5,000	5,000
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>84,100</b>	<b>84,100</b>
<b>Estimated closing balance as at 30 June 2022</b>	<b>441,188</b>	<b>6,292</b>	<b>1,391,306</b>	<b>1,838,786</b>
Less: non-controlling interests	23,964	1,446	128,974	154,384
<b>Closing balance attributable to the Australian Government</b>	<b>417,224</b>	<b>4,846</b>	<b>1,262,332</b>	<b>1,684,402</b>

Prepared on Australian Accounting Standards basis.



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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	9,546	9,452	9,333	9,369	9,396
Receipts from Government	27,500	27,500	27,500	27,500	27,500
Sale of goods and rendering of services	70,708	86,345	87,623	89,358	91,634
Interest	43,007	49,179	47,350	47,050	47,320
Dividends	6,693	4,717	5,231	5,336	5,470
Other	25,079	21,702	20,475	20,910	21,413
<b>Total cash received</b>	<b>182,533</b>	<b>198,895</b>	<b>197,512</b>	<b>199,523</b>	<b>202,733</b>
<b>Cash used</b>					
Employees	44,712	49,394	49,639	50,590	51,556
Suppliers	80,515	75,152	92,484	94,417	96,542
Borrow ing costs	1,060	1,326	1,324	1,318	1,318
Interest payments on lease liability	223	223	231	237	237
Other	32,094	23,093	9,136	9,224	9,179
<b>Total cash used</b>	<b>158,604</b>	<b>149,188</b>	<b>152,814</b>	<b>155,786</b>	<b>158,832</b>
<b>Net cash from/(used by) operating activities</b>	<b>23,929</b>	<b>49,707</b>	<b>44,698</b>	<b>43,737</b>	<b>43,901</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	60	54	-	-	-
Proceeds from sales of financial instruments	21,980	16,287	9,130	33,778	35,483
Other - loan repayments	255,449	266,514	268,073	267,893	266,906
<b>Total cash received</b>	<b>277,489</b>	<b>282,855</b>	<b>277,203</b>	<b>301,671</b>	<b>302,389</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	20,953	12,550	5,373	6,410	2,843
Purchase of financial instruments	125,137	34,243	4,658	1,264	766
Other - loans & advances	246,261	366,200	360,150	365,450	370,180
<b>Total cash used</b>	<b>392,351</b>	<b>412,993</b>	<b>370,181</b>	<b>373,124</b>	<b>373,789</b>
<b>Net cash from/(used by) investing activities</b>	<b>(114,862)</b>	<b>(130,138)</b>	<b>(92,978)</b>	<b>(71,453)</b>	<b>(71,400)</b>

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	97,850	79,100	41,600	22,850	22,850
Other	-	5,000	5,000	5,000	5,000
<b>Total cash received</b>	<b>97,850</b>	<b>84,100</b>	<b>46,600</b>	<b>27,850</b>	<b>27,850</b>
<b>Cash used</b>					
Repayments of borrow ings	3,750	-	-	-	-
Principal payments on lease liability	1,554	2,085	2,052	2,053	2,052
Other - minority investment redeemed	9,974	-	-	-	-
<b>Total cash used</b>	<b>15,278</b>	<b>2,085</b>	<b>2,052</b>	<b>2,053</b>	<b>2,052</b>
<b>Net cash from/(used by) financing activities</b>	<b>82,572</b>	<b>82,015</b>	<b>44,548</b>	<b>25,797</b>	<b>25,798</b>
<b>Net increase/(decrease) in cash held</b>	<b>(8,361)</b>	<b>1,584</b>	<b>(3,732)</b>	<b>(1,919)</b>	<b>(1,701)</b>
Cash and cash equivalents at the beginning of the reporting period	131,775	123,414	124,998	121,266	119,347
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>123,414</b>	<b>124,998</b>	<b>121,266</b>	<b>119,347</b>	<b>117,646</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Equity injections - Bill 2	97,850	79,100	41,600	22,850	22,850
<b>Total new capital appropriations</b>	<b>97,850</b>	<b>79,100</b>	<b>41,600</b>	<b>22,850</b>	<b>22,850</b>
<b>Provided for:</b>					
IBA's IHOP	97,850	79,100	41,600	22,850	22,850
<b>Total items</b>	<b>97,850</b>	<b>79,100</b>	<b>41,600</b>	<b>22,850</b>	<b>22,850</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources (a)	20,953	12,550	5,373	6,410	2,843
<b>TOTAL</b>	<b>20,953</b>	<b>12,550</b>	<b>5,373</b>	<b>6,410</b>	<b>2,843</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	20,953	12,550	5,373	6,410	2,843
<b>Total cash used to acquire assets</b>	<b>20,953</b>	<b>12,550</b>	<b>5,373</b>	<b>6,410</b>	<b>2,843</b>

Prepared on Australian Accounting Standards basis.

- a) May Include the following sources of funding:
- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB)
  - donations and contributions
  - gifts
  - internally developed assets
  - s74 External Revenue, and
  - proceeds from the sale of assets.

**Table 3.6: Statement of departmental asset movements (Budget year 2021-22)**

	Buildings	Other property, plant and equipment	Investment property	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2021</b>					
Gross book value	36,218	58,520	168,053	19,309	282,100
Gross book value - ROU assets	14,646	-	-	-	14,646
Accumulated depreciation/amortisation and impairment	(5,898)	(26,685)	-	(6,644)	(39,227)
Accumulated depreciation/amortisation and impairment - ROU assets	(2,391)	-	-	-	(2,391)
<b>Opening net book balance</b>	<b>42,575</b>	<b>31,835</b>	<b>168,053</b>	<b>12,665</b>	<b>255,128</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - other	-	2,815	7,714	2,021	12,550
<b>Total additions</b>	<b>-</b>	<b>2,815</b>	<b>7,714</b>	<b>2,021</b>	<b>12,550</b>
<b>Other movements</b>					
Depreciation/amortisation expense	(150)	(8,042)	-	(2,652)	(10,844)
Depreciation/amortisation on ROU assets	(2,452)	(174)	-	-	(2,626)
From disposal of entities or operations on ROU assets	(2,492)	-	-	-	(2,492)
<b>Total other movements</b>	<b>(5,094)</b>	<b>(8,216)</b>	<b>-</b>	<b>(2,652)</b>	<b>(15,962)</b>
<b>As at 30 June 2022</b>					
Gross book value	36,218	61,335	175,767	21,330	294,650
Gross book value - ROU assets	12,154	-	-	-	12,154
Accumulated depreciation/amortisation and impairment	(6,048)	(34,727)	-	(9,296)	(50,071)
Accumulated depreciation/amortisation and impairment - ROU assets	(4,843)	(174)	-	-	(5,017)
<b>Closing net book balance</b>	<b>37,481</b>	<b>26,434</b>	<b>175,767</b>	<b>12,034</b>	<b>251,716</b>

Prepared on Australian Accounting Standards basis.

# **Indigenous Land and Sea Corporation**

**Entity resources and planned  
performance**



# Indigenous Land and Sea Corporation

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# Indigenous Land and Sea Corporation

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

- assist Aboriginal persons and Torres Strait Islanders to acquire land and water related rights
- assist Aboriginal persons and Torres Strait Islanders to manage Indigenous held land and waters, and

so as to provide economic, environmental, social or cultural benefits for Aboriginal persons and Torres Strait Islander people.

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

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

The ILSC operates within the context of the Indigenous Estate, envisaged as the tangible and intangible aspects of Indigenous Australia collectively held by Indigenous Australians. Physically, this refers to the land, fresh and saltwater country under the care and control of Indigenous Australians. Less tangibly, it refers to the cultural assets, cultural knowledge and intellectual property collectively held by Indigenous Australians and associated with their country.

In the year ahead, the ILSC will focus on:

- in the 2021-22 period, the ILSC will engage in meaningful consultation with Indigenous Australians to re-set the ILSC's National Indigenous Land and Sea Strategy, ensuring the operations and priorities of the ILSC are well aligned to the aspirations of its core stakeholders. The resultant National Indigenous Land and Sea Strategy (NILSS) will set out how the ILSC will deliver its functions to 2026 and will form a clear road map for the achievement of the priority outcomes determined through consultation

### *ILSC Budget Statements*

- the continuous improvement of ILSC's operations and programs to enhance efficiencies and maximise its return on mandate. This will be supported by the operationalisation of the ILSC's renewed performance framework, providing a robust source of reporting to Indigenous Australians and the Parliament of the ILSCs performance against its key performance targets and the priority outcomes set out in the NILSS, and
- supporting the Indigenous Estate and its enterprises to survive, adapt to and recover from the impacts of the COVID-19 pandemic. The ILSC will maintain a watching brief on risks and opportunities across the Indigenous Estate as it adapts to a new normal. The challenges are reflected in the revision of targets at Table 2.1.2. Targets for KPIs relating to the training and employment of Indigenous people have been significantly reduced to 2023 allowing for a staged recovery of key sectors such as tourism and community service provision.

The ILSC's operations are funded through the Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF) – a dedicated fund established (initially as the Aboriginal and Torres Strait Islander Land Account) to support the purpose of the ILSC. Revenue from the ATSILSFF supports the ILSC's operations, with the ILSC receiving \$45 million (in 2010 values) annually.

The ILSC delivers its operations through:

- its principal grants program – Our Country Our Future – delivered from three Divisional offices: Western (Perth), Central (Adelaide) and Eastern (Brisbane) where new land and water acquisition and management projects are developed and delivered with Indigenous groups
- its agribusiness investment program - delivering capability development and direct investment support to commercially oriented Indigenous enterprises across the Agribusiness sector, and
- its subsidiaries, which are specifically structured and geared to generate outcomes through operating commercially in industry sectors in which Indigenous peoples hold a competitive advantage:
  - Voyages Indigenous Tourism Australia (Voyages) Pty Ltd, which owns and manages Ayers Rock Resort, Northern Territory (NT), and manages one other tourism enterprise developed by the ILSC
  - Primary Partners Ltd (formerly Australian Indigenous Agribusiness Company (AIA) Pty Ltd), which employs labour on a number of agribusinesses developed by the ILSC on ILSC-owned land, and
  - National Centre of Indigenous Excellence (NCIE) Ltd, which manages the ILSC-developed social enterprise of the same name in Redfern, Sydney, NSW.

The ILSC anticipates the divestment of the NCIE site within the forward estimates period. This will lead the ILSC to adjust its performance expectations from 2022 to capture the performance impacts of a refreshed operational model for the NCIE.

## **1.2 Entity resource statement**

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

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

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

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

**Table 1.1: ILSC resource statement — Budget estimates for 2021-22 as at Budget May 2021**

	2020-21 <i>Estimated actual</i> \$'000	2021-22 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>36,072</b>	<b>31,500</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services (a)		
Outcome 1	8,402	8,276
Total annual appropriations	8,402	8,276
Special accounts (c)		
Indigenous Land and Sea Corporation Special Funding Account	54,847	55,848
Total special accounts	54,847	55,848
Amounts from other entities (e)	969	1,240
Total amounts received from related entities	969	1,240
<b>Total funds from Government</b>	<b>64,218</b>	<b>65,364</b>
<b>Funds from other sources</b>		
Interest	93	-
Sale of goods and services	1,850	5,160
Other	16,338	24,923
<b>Total funds from other sources</b>	<b>18,281</b>	<b>30,083</b>
<b>Total net resourcing for ILSC</b>	<b>118,571</b>	<b>126,947</b>
	2020-21	2021-22
<b>Average staffing level (number)</b>	<b>265</b>	<b>265</b>

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

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

- a) Appropriation Bill (No.1) 2021-22.
- b) A Commonwealth Corporate Entity (CCE) may receive payment from a special account held by a Non-Corporate Commonwealth Entity (NCCE). The CCE does not hold the special account itself and therefore does not have a balance carried forward from earlier years.

**1.3 Budget measures**

The ILSC has no budget measures in the 2021-22 Budget.

## Section 2: Outcomes and planned performance

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

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plan and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for ILSC can be found at:  
[www.ilsc.gov.au/home/about/publications](http://www.ilsc.gov.au/home/about/publications)

The most recent annual performance statement can be found at:  
[www.ilsc.gov.au/home/about/publications](http://www.ilsc.gov.au/home/about/publications)

## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: Enhanced socio-economic development, maintenance of cultural identity and protection of the environment by Indigenous Australians through the acquisition and management of land, water and water-related rights.**

Budgeted expenses for Outcome 1

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

**Table 2.1.1: Budgeted expenses for Outcome 1**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Program 1.1: Assistance in the acquisition and management of an Indigenous land and water-related interests</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No.1)	8,402	8,276	8,194	8,112	8,031
Payment from related entities	12,279	12,279	12,279	7,800	7,800
Special accounts					
Indigenous Land and Sea Corporation Special Funding Account	76,031	84,766	56,765	57,772	59,014
Revenues from other independent sources	4,928	6,244	6,835	11,317	11,470
<b>Total expenses for Program 1.1</b>	<b>101,640</b>	<b>111,565</b>	<b>84,073</b>	<b>85,001</b>	<b>86,315</b>
<b>Outcome 1 totals by resource type</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No.1)	8,402	8,276	8,194	8,112	8,031
Payment from related entities	12,279	12,279	12,279	7,800	7,800
Special accounts	76,031	84,766	56,765	57,772	59,014
Revenues from other independent sources	4,928	6,244	6,835	11,317	11,470
<b>Total expenses for Outcome 1</b>	<b>101,640</b>	<b>111,565</b>	<b>84,073</b>	<b>85,001</b>	<b>86,315</b>
	2020-21	2021-22			
<b>Average staffing level (number)</b>	<b>265</b>	<b>265</b>			

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

**Table 2.1.2: Performance criteria for Outcome 1**

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs.

<b>Outcome 1 – Enhanced socio-economic development, maintenance of cultural identity and protection of the environment by Indigenous Australians through the acquisition and management of land, water and water-related rights.</b>	
<b>Program 1.1</b> – The objective of this program is to acquire and manage Indigenous land and water-related interests.	
<b>Delivery</b>	<p>The ILSC delivers this program by:</p> <ul style="list-style-type: none"> <li>• acquiring and granting interests in land and water to Indigenous corporations to provide access to and protection of cultural and environmental values and to achieve socioeconomic development.</li> <li>• assisting Indigenous groups manage their land and water-based interests (through grants, guarantees, loans or provision of services) to manage their interests sustainably including the development of viable enterprises.</li> <li>• operating subsidiary companies that manage agricultural, tourism and community-based enterprises on lands and waters over which Indigenous Australians hold a legal interest; these enterprises provide training, employment and other opportunities for Indigenous communities and individuals.</li> </ul>



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

Performance information		
Year	Performance criteria	Targets
2020-21	Deliverable 1 Interests in land and water/waters acquired	7
	Deliverable 2 Interests granted	8
	Deliverable 3 Number of active acquisition and management projects	100
	KPI 1 - Indigenous employment	
	• Number of Indigenous staff directly employed across the ILSC Group	450
	• Number of Indigenous employment outcomes enabled by ILSC funded projects active in financial year	250
	KPI 2 - Indigenous training	
	• Number of Indigenous trainees hosted/employed across the ILSC Group	150
	• Number of Indigenous training completions enabled by ILSC funded projects active in financial year	800
	KPI 3- Indigenous business development Number of Indigenous enterprises assisted by ILSC Group projects	70
KPI 4- Protection of Indigenous culture, heritage and the environment Proportion of ILSC Group projects commenced in the reporting period that maintained or protected Indigenous culture, heritage and/or the environment	50%	
KPI 5 - Collaboration Proportion of ILSC Group projects commenced in the reporting period that that involved contributions from third parties (beyond immediate beneficiary group)	60%	
KPI 6 - ILSC Group contribution to the Indigenous Estate	Qualitative measure	

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

Performance information		
Year	Performance criteria	Targets
2021-22	Deliverable 1 Interests in land and water/waters acquired	8
	Deliverable 2 Interests granted	8
	Deliverable 3 Number of active acquisition and management projects	90
	KPI 1 - Indigenous employment	
	• Number of Indigenous staff directly employed across the ILSC Group	450
	• Number of Indigenous employment outcomes enabled by ILSC funded projects active in financial year	250
	KPI 2 - Indigenous training	
	• Number of Indigenous trainees hosted/employed across the ILSC Group	150
• Number of Indigenous training completions enabled by ILSC funded projects active in financial year	800	
KPI 3- Indigenous business development Number of Indigenous enterprises assisted by ILSC Group projects	60	
KPI 4- Protection of Indigenous culture, heritage and the environment Proportion of ILSC Group projects commenced in the reporting period that maintained or protected Indigenous culture, heritage and/or the environment	50%	
KPI 5 - Collaboration Proportion of ILSC Group projects commenced in the reporting period that that involved contributions from third parties (beyond immediate beneficiary group)	60%	
KPI 6 - ILSC Group contribution to the Indigenous Estate	Qualitative measure	

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

Performance information		
Year	Performance criteria	Targets
2022-23 and beyond	Deliverable 1 Interests in land and water/waters acquired	9
	Deliverable 2 Interests granted	8
	Deliverable 3 Number of active acquisition and management projects	90
	KPI 1 - Indigenous employment <ul style="list-style-type: none"> <li>Number of Indigenous staff directly employed across the ILSC Group</li> <li>Number of Indigenous employment outcomes enabled by ILSC funded projects active in financial year</li> </ul>	450 300
	KPI 2 - Indigenous training <ul style="list-style-type: none"> <li>Number of Indigenous trainees hosted/employed across the ILSC Group</li> <li>Number of Indigenous training completions enabled by ILSC funded projects active in financial year</li> </ul>	150 1000
	KPI 3- Indigenous business development Number of Indigenous enterprises assisted by ILSC Group projects	60
	KPI 4- Protection of Indigenous culture, heritage and the environment Proportion of ILSC Group projects commenced in the reporting period that maintained or protected Indigenous culture, heritage and/or the environment	50%
	KPI 5 - Collaboration Proportion of ILSC Group projects commenced in the reporting period that that involved contributions from third parties (beyond immediate beneficiary group)	60%
	KPI 6 - ILSC Group contribution to the Indigenous Estate	Qualitative measure
<b>Purposes</b>	<ul style="list-style-type: none"> <li>assist Aboriginal persons and Torres Strait Islanders to acquire land and water related rights</li> <li>assist Aboriginal persons and Torres Strait Islanders to manage Indigenous held land and waters, and</li> </ul> <p>so as to provide economic, environmental, social or cultural benefits for Aboriginal persons and Torres Strait Islander people.</p>	

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

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

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

The ILSC's primary source of income is an annual minimum payment of \$45 million (in 2010 values) from the ATSILSFF pursuant to section 193(2) of the ATSI Act. Indexation has been applied annually to the base amount of \$45 million since 2010-11. Since February 2019, the ATSILSFF has been managed by the Department of Finance Portfolio with the legislated payments being made to the ILSC through the Indigenous Land and Sea Corporation Funding Special Account managed by NIAA. The total resources for the ILSC's outcome include the income from the ATSILSFF and represent the funds available to ILSC to carry out its legislated functions. The ATSILSFF payment is recognised as income in the Comprehensive Income Statement (Table 3.1) in the period received.

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

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

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

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

3.2. Budgeted financial statements tables

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	26,519	24,945	25,330	25,963	26,600
Suppliers	71,549	71,227	55,139	55,434	56,145
Depreciation and amortisation	3,572	3,593	3,604	3,604	3,570
Losses from asset sales	-	11,800	-	-	-
<b>Total expenses</b>	<b>101,640</b>	<b>111,565</b>	<b>84,073</b>	<b>85,001</b>	<b>86,315</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	2,850	3,160	3,160	6,252	6,230
Interest	12,329	12,279	12,279	7,800	7,800
Indigenous Land and Sea Corporation Special Funding Account	54,847	55,848	56,765	57,772	59,014
Other	2,028	3,084	3,675	5,065	5,240
<b>Total own-source revenue</b>	<b>72,054</b>	<b>74,371</b>	<b>75,879</b>	<b>76,889</b>	<b>78,284</b>
<b>Gains</b>					
Sale of assets	-	11,800	-	-	-
<b>Total gains</b>	<b>-</b>	<b>11,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>72,054</b>	<b>86,171</b>	<b>75,879</b>	<b>76,889</b>	<b>78,284</b>
<b>Net (cost of)/contribution by services</b>	<b>(29,586)</b>	<b>(25,394)</b>	<b>(8,194)</b>	<b>(8,112)</b>	<b>(8,031)</b>
Revenue from government	8,402	8,276	8,194	8,112	8,031
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(21,184)</b>	<b>(17,118)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(21,184)</b>	<b>(17,118)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) - as per the Statement of comprehensive income</b>	<b>(21,184)</b>	<b>(17,118)</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	36,072	31,500	31,500	31,500	31,500
Trade and other receivables	293,214	296,693	300,172	300,172	301,179
<b>Total financial assets</b>	<b>329,286</b>	<b>328,193</b>	<b>331,672</b>	<b>331,672</b>	<b>332,679</b>
<b>Non-financial assets</b>					
Land and buildings	6,938	6,827	6,199	4,188	2,218
Property, plant and equipment	81,915	81,916	81,917	81,917	81,817
Intangibles	9	9	9	9	9
Biological assets	28,142	16,342	16,342	16,342	16,342
Inventories	162,621	162,283	162,283	162,283	162,283
Other non-financial assets	1,507	1,507	1,507	1,507	1,570
<b>Total non-financial assets</b>	<b>281,132</b>	<b>268,884</b>	<b>268,257</b>	<b>266,246</b>	<b>264,239</b>
<b>Total assets</b>	<b>610,418</b>	<b>597,077</b>	<b>599,929</b>	<b>597,918</b>	<b>596,918</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	6,958	10,001	13,001	11,990	11,990
Other payables	889	889	889	889	889
<b>Total payables</b>	<b>7,847</b>	<b>10,890</b>	<b>13,890</b>	<b>12,879</b>	<b>12,879</b>
<b>Interest bearing liabilities</b>					
Leases	7,196	7,258	6,689	5,689	4,689
<b>Total interest bearing liabilities</b>	<b>7,196</b>	<b>7,258</b>	<b>6,689</b>	<b>5,689</b>	<b>4,689</b>
<b>Provisions</b>					
Employee provisions	3,892	4,564	4,985	4,985	4,985
Other provisions	162,175	162,175	162,175	162,175	162,175
<b>Total provisions</b>	<b>166,067</b>	<b>166,739</b>	<b>167,160</b>	<b>167,160</b>	<b>167,160</b>
<b>Total liabilities</b>	<b>181,110</b>	<b>184,887</b>	<b>187,739</b>	<b>185,728</b>	<b>184,728</b>
<b>Net assets</b>	<b>429,308</b>	<b>412,190</b>	<b>412,190</b>	<b>412,190</b>	<b>412,190</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Reserves	25,923	25,923	25,923	25,923	25,923
Retained surplus (accumulated deficit)	403,385	386,267	386,267	386,267	386,267
<b>Total parent entity interest</b>	<b>429,308</b>	<b>412,190</b>	<b>412,190</b>	<b>412,190</b>	<b>412,190</b>
<b>Total equity</b>	<b>429,308</b>	<b>412,190</b>	<b>412,190</b>	<b>412,190</b>	<b>412,190</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2021-22)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2021</b>				
Balance carried forward from previous period	403,385	26,282	(359)	429,308
<b>Adjusted opening balance</b>	<b>403,385</b>	<b>26,282</b>	<b>(359)</b>	<b>429,308</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(17,118)	-	-	(17,118)
<b>Total comprehensive income</b>	<b>(17,118)</b>	<b>-</b>	<b>-</b>	<b>(17,118)</b>
of which:				
Attributable to the Australian Government	(17,118)	-	-	(17,118)
<b>Estimated closing balance as at 30 June 2022</b>	<b>386,267</b>	<b>26,282</b>	<b>(359)</b>	<b>412,190</b>
<b>Closing balance attributable to the Australian Government</b>	<b>386,267</b>	<b>26,282</b>	<b>(359)</b>	<b>412,190</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	8,402	8,276	8,194	8,112	8,031
Receipts from government	969	1,240	1,240	1,240	1,240
Indigenous Land and Sea Corporation Special Funding Account	54,847	55,848	56,765	57,772	59,014
Sale of goods and rendering of services	1,850	4,160	4,160	6,252	5,223
Interest	93	-	-	-	-
Other	1,059	1,844	2,435	3,825	4,000
<b>Total cash received</b>	<b>67,220</b>	<b>71,368</b>	<b>72,794</b>	<b>77,201</b>	<b>77,508</b>
<b>Cash used</b>					
Employees	26,519	24,391	24,909	25,963	26,600
Suppliers	74,937	67,728	52,139	56,445	56,145
Other	-	-	-	-	63
<b>Total cash used</b>	<b>101,456</b>	<b>92,119</b>	<b>77,048</b>	<b>82,408</b>	<b>82,808</b>
<b>Net cash from/(used by) operating activities</b>	<b>(34,236)</b>	<b>(20,751)</b>	<b>(4,254)</b>	<b>(5,207)</b>	<b>(5,300)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	3,000	11,800	-	-	-
Investments	25,000	-	-	-	-
<b>Total cash received</b>	<b>28,000</b>	<b>11,800</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	1,500	1,500	1,500	1,593	1,500
<b>Total cash used</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,593</b>	<b>1,500</b>
<b>Net cash from/(used by) investing activities</b>	<b>26,500</b>	<b>10,300</b>	<b>(1,500)</b>	<b>(1,593)</b>	<b>(1,500)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Receipts of borrowings	7,801	7,800	7,800	7,800	7,800
<b>Total cash received</b>	<b>7,801</b>	<b>7,800</b>	<b>7,800</b>	<b>7,800</b>	<b>7,800</b>
<b>Cash used</b>					
Principal payments on lease liability	1,802	1,921	2,046	1,000	1,000
<b>Total cash used</b>	<b>1,802</b>	<b>1,921</b>	<b>2,046</b>	<b>1,000</b>	<b>1,000</b>
<b>Net cash from/(used by) financing activities</b>	<b>5,999</b>	<b>5,879</b>	<b>5,754</b>	<b>6,800</b>	<b>6,800</b>
<b>Net increase/(decrease) in cash held</b>	<b>(1,737)</b>	<b>(4,572)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	37,809	36,072	31,500	31,500	31,500
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>36,072</b>	<b>31,500</b>	<b>31,500</b>	<b>31,500</b>	<b>31,500</b>

Prepared on Australian Accounting Standards basis.



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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources (a)	2,439	3,483	2,977	1,593	1,500
<b>TOTAL</b>	<b>2,439</b>	<b>3,483</b>	<b>2,977</b>	<b>1,593</b>	<b>1,500</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	2,439	3,483	2,977	1,593	1,500
less: ROU Additions	(939)	(1,983)	(1,477)	-	-
<b>Total cash used to acquire assets</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,593</b>	<b>1,500</b>

Prepared on Australian Accounting Standards basis.

- a) Includes the following sources of funding:
- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB)
  - donations and contributions
  - gifts
  - internally developed assets
  - s74 External Revenue, and
  - proceeds from the sale of assets.

**Table 3.6: Statement of departmental asset movements (Budget year 2021-22)**

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Biological	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2021</b>						
Gross book value	-	-	83,347	1,006	28,142	112,495
Gross book value-ROU assets	4,012	6,344	267	-	-	10,623
Accumulated depreciation/ amortisation and impairment	-	-	(1,500)	(997)	-	(2,497)
Accumulated depreciation/amortisation and impairment-ROU assets	(1,590)	(1,828)	(199)	-	-	(3,617)
<b>Opening net book balance</b>	<b>2,422</b>	<b>4,516</b>	<b>81,915</b>	<b>9</b>	<b>28,142</b>	<b>117,004</b>
<b>Capital asset additions</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - other	-	-	1,500	-	-	1,500
By purchase - other-ROU assets	846	1,043	94	-	-	1,983
<b>Total additions</b>	<b>846</b>	<b>1,043</b>	<b>1,594</b>	<b>-</b>	<b>-</b>	<b>3,483</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	-	(1,500)	-	-	(1,500)
Depreciation/amortisation on ROU assets	(844)	(1,156)	(93)	-	-	(2,093)
Disposals (c) From disposal of entities or operations (including restructuring)	-	-	-	-	(11,800)	(11,800)
<b>Total other movements</b>	<b>(844)</b>	<b>(1,156)</b>	<b>(1,593)</b>	<b>-</b>	<b>(11,800)</b>	<b>(15,393)</b>
<b>As at 30 June 2022</b>						
Gross book value	-	-	84,847	1,006	16,342	102,195
Gross book value-ROU assets	4,858	7,387	361	-	-	12,606
Accumulated depreciation/ amortisation and impairment	-	-	(3,000)	(997)	-	(3,997)
Accumulated depreciation/amortisation and impairment - ROU assets	(2,434)	(2,984)	(292)	-	-	(5,710)
<b>Closing net book balance</b>	<b>2,424</b>	<b>4,403</b>	<b>81,916</b>	<b>9</b>	<b>16,342</b>	<b>105,094</b>

Prepared on Australian Accounting Standards basis.

a) Net proceeds may be returned to the Official Public Account.

# **NATIONAL INDIGENOUS AUSTRALIANS AGENCY**

## **Entity resources and planned performance**



# NATIONAL INDIGENOUS AUSTRALIANS AGENCY

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# National Indigenous Australians Agency

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The National Indigenous Australians Agency (NIAA) was established on 1 July 2019, with responsibility for a number of key government priorities to assist the Australian Government achieve its objectives in improving the lives of Indigenous Australians. The NIAA has remained within the Prime Minister and Cabinet portfolio, keeping the important work of the NIAA at the heart of government. As an executive agency, the NIAA is well placed to coordinate across the Commonwealth, and to work with state and territory counterparts and critically, with Indigenous communities, and stakeholders to ensure that programs and services are delivering for Indigenous Australians as intended.

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

In 2021-22, the NIAA will deliver on its purpose through key priorities including:

- working to protect Indigenous communities from the impact of COVID-19
- working to improve mental health and youth suicide outcomes, community safety, as well as education and employment outcomes, particularly in remote areas
- working on the Indigenous Voice, constitutional recognition and Closing the Gap, particularly through our partnership with the National Coalition of Aboriginal and Torres Strait Islander Peak Organisations, and
- enhancing regional governance and local decision making, and Indigenous economic development.

## **1.2 Entity resource statement**

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

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

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

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



**Table 1.1: The NIAA resource statement — Budget estimates for 2021-22 as at Budget May 2021**

	2020-21 Estimated actual \$'000	2021-22 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)(c)	62,425	62,425
Departmental appropriation (d)	253,432	254,870
s74 external revenue (e)	9,067	10,663
Departmental capital budget (f)	11,841	16,563
Annual appropriations - other services - non-operating (g)		
Prior year appropriations available (b)(c)	2,060	2,060
Equity injection	2,891	2,101
Total departmental annual appropriations	<u>341,716</u>	<u>348,682</u>
<b>Total departmental resourcing</b>	<b><u>341,716</u></b>	<b><u>348,682</u></b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)(c)	27,330	27,330
Outcome 1	1,324,150	1,436,108
Annual appropriations - other services - specific payments to states, territories and local governments (g)		
Outcome 1 (h)	3,609	3,635
Total administered annual appropriations	<u>1,355,089</u>	<u>1,467,073</u>
Total administered special appropriations (i)	<u>459,988</u>	<u>73,427</u>
Special accounts (i)		
Opening balance	24,353	45,800
Appropriation receipts (j)	396,023	9,730
Non-appropriation receipts	1,941,788	1,950,990
Total special account receipts	<u>2,362,164</u>	<u>2,006,520</u>
<i>less administered appropriations drawn from special appropriations and credited to special accounts (j)</i>	<i>(396,023)</i>	<i>(9,730)</i>
<b>Total administered resourcing</b>	<b><u>3,781,218</u></b>	<b><u>3,537,290</u></b>
<b>Total resourcing for NIAA</b>	<b><u>4,122,934</u></b>	<b><u>3,885,972</u></b>
	<u>2020-21</u>	<u>2021-22</u>
<b>Average staffing level (number)</b>	<b><u>1,159</u></b>	<b><u>1,208</u></b>

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

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

- a) Appropriation Bill (No.1) 2021-22.
- b) Represents unspent appropriations available from prior year due to the machinery of government changes.
- c) Excludes \$16.337 million subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- d) Excludes Departmental Capital Budget (DCB).
- e) Estimated external revenue receipts under section 74 of the PGPA Act.
- f) Departmental Capital Budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- g) Appropriation Bill (No.2) 2021-22.
- h) Relates to appropriations sought for payment to the states, territories and local governments in Appropriation Bill (No.2) 2021-22. Outcome 1 - Program 1.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with

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payments of \$3.609 million to the Northern Territory in 2021-22. Information on the terms and conditions can be found in the National Partnership on Northern Territory Remote Aboriginal Investment at [www.federalfinancialrelations.gov.au/content/npa/community\\_services/national-partnership/NT\\_remote\\_aboriginal\\_investment\\_NP.pdf](http://www.federalfinancialrelations.gov.au/content/npa/community_services/national-partnership/NT_remote_aboriginal_investment_NP.pdf). Terms and conditions are made under authority from section 7(2) of the *COAG Reform Fund Act 2008* and the Intergovernmental Agreement on Federal Financial Relations.

- i) For further information on special accounts, refer to Budget Paper No. 4 - Agency Resourcing. See Table 2.1.1 containing further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- j) Amounts credited to the special accounts from administered special appropriation relating to the *Aboriginal Land Rights (Northern Territory) Act 1976*, Services for Other Entities and Trust Moneys, and Indigenous Remote Service Delivery Special Account. From 2022-23 expenses relating to the *Aboriginal Land Rights (Northern Territory) Act 1976* special appropriation will be funded from the Aboriginals Benefit special account.

### **1.3 Budget measures**

Budget measures in Part 1 relating to the NIAA are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: NIAA 2021-22 Budget measures  
Measures announced since the 2020-21 Mid-Year Economic and Fiscal Outlook  
(MYEFO)**

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
<b>Payment measures</b>						
Garden Point Mission — settlement of claims (a)	1.7					
Departmental payment		-	nfp	-	-	-
<b>Total</b>		-	<b>nfp</b>	-	-	-
Indigenous Skills and Jobs Advancement	1.1, 1.2, 1.5					
Administered payment		-	-	-	-	-
<b>Total</b>		-	-	-	-	-
National Strategy to Prevent and Respond to Child Sexual Abuse (b)	1.3, 1.7					
Administered payment		-	1,032	2,730	2,768	2,261
Departmental payment		-	741	440	442	468
<b>Total</b>		-	<b>1,773</b>	<b>3,170</b>	<b>3,210</b>	<b>2,729</b>
New Remote Jobs Program	1.1					
Administered payment		(1,863)	81,704	1,601	1,285	86
<b>Total</b>		<b>(1,863)</b>	<b>81,704</b>	<b>1,601</b>	<b>1,285</b>	<b>86</b>
Ngurra Cultural Precinct – National Resting Place	1.4					
Administered payment		-	-	-	-	-
<b>Total</b>		-	-	-	-	-
Oceans Leadership Package (c)	1.7					
Departmental payment		-	328	475	-	-
<b>Total</b>		-	<b>328</b>	<b>475</b>	-	-
Schools and Youth — supporting students, teachers and young Australians (d)	1.2, 1.7					
Administered payment		-	15,758	-	-	-
Departmental payment		-	796	-	-	-
<b>Total</b>		-	<b>16,554</b>	-	-	-
Women's Safety (e)	1.3, 1.7					
Administered payment		-	11,500	10,110	1,538	-
Departmental payment		-	1,276	777	781	-
<b>Total</b>		-	<b>12,776</b>	<b>10,887</b>	<b>2,319</b>	-
<b>Total payment measures</b>						
Administered		(1,863)	109,994	14,441	5,591	2,347
Departmental		-	nfp	1,692	1,223	468
<b>Total</b>		<b>(1,863)</b>	<b>nfp</b>	<b>16,133</b>	<b>6,814</b>	<b>2,815</b>

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

- a) The expenditure for this measure is not for publication (nfp) due to legal sensitivities.  
b) The lead entity for the measure *National Strategy to Prevent and Respond to Child Sexual Abuse* is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in *Budget Paper No.2* under the Prime Minister and Cabinet portfolio.

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- c) The lead entity for measure *Oceans Leadership Package* is the Department of Agriculture, Water and the Environment. The full measure description and package details appear in *Budget Paper No.2* under the Agriculture, Water and the Environment portfolio.
- d) The measure titled *Schools and Youth – supporting students, teachers and young Australians* is a cross portfolio measure. The full measure description and package details appear in *Budget Paper No.2* under Cross Portfolio.
- e) The measure titled *Women’s Safety* is a cross portfolio measure. The full measure description and package details appear in *Budget Paper No.2* under Cross Portfolio. This measure can also be found in the receipt measure summary table in *Budget Paper No. 2*

## Section 2: Outcomes and planned performance

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

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plan and annual performance statements-included in Annual Reports-to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the NIAA can be found at:  
[www.niaa.gov.au/news-centre/niaa/niaa-corporate-plan-2020-21](http://www.niaa.gov.au/news-centre/niaa/niaa-corporate-plan-2020-21)

The most recent annual performance statement can be found at:  
[www.niaa.gov.au/who-we-are/accountability-and-reporting](http://www.niaa.gov.au/who-we-are/accountability-and-reporting)

## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: Lead the development and implementation of the Australian Government’s agenda to improve the lives of Indigenous Australians through focusing on place-based solutions, working in partnership, and effectively delivering programs.**

### Linked programs

<b>Attorney-General’s Department</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.4 – Justice Services</li> </ul>
<p><b>Contribution to Outcome 1 made by linked programs</b></p> <p>The Attorney-General’s Department works with the NIAA by supporting the efficient operation of the native title system.</p> <p>The Attorney-General’s Department works with the NIAA by supporting the objective and principles of legal assistance services and funding under the National Strategic Framework for Legal Assistance.</p> <p>The Attorney-General’s Department contributes to the objectives of the Indigenous Advancement Strategy (IAS) and the justice targets under the National Agreement on Closing the Gap by administering the National Legal Assistance Partnership 2020-25 that includes funding to Aboriginal and Torres Strait Islander legal services to deliver culturally appropriate services consistent with self-determination and to improve justice outcomes for Aboriginal and Torres Strait Islander Australians.</p>

<b>Department of Agriculture, Water and the Environment</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – Sustainable Management of Natural Resources and the Environment</li> <li>• Program 3.2 – Sustainable Management - Natural Resources</li> <li>• Program 4.1 – Biosecurity and Export Services</li> </ul>
<p><b>Contribution to Outcome 1 made by linked programs</b></p> <p>The Department of Agriculture, Water and the Environment (DAWE) works with the NIAA to provide opportunities for Indigenous communities and land managers to engage with the National Landcare Program.</p> <p>The DAWE and the NIAA partner with Aboriginal and Torres Strait Islander Ranger groups to deliver biosecurity work that protects Australian agriculture and the northern Australian environment.</p>

**Linked Programs (continued)**

<b>Department of Health</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 1.3 – Aboriginal and Torres Strait Islander Health</li> </ul>
<b>Contribution to Outcome 1 made by linked programs</b>
The NIAA works closely with the Department of Health to ensure the effectiveness of Indigenous health funding, and that mainstream policy, programs and services deliver benefits to Aboriginal and Torres Strait Islander Australians. The NIAA also provides grants for health, wellbeing and resilience projects; reduced substance misuse and harm minimisation projects; and projects aimed at combating petrol sniffing and the use of other volatile substances.

<b>Services Australia</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 1.1 – Services to the Community – Social Security and Welfare</li> </ul>
<b>Contribution to Outcome 1 made by linked programs</b>
Payments and services under the IAS are delivered by Services Australia under a number of Indigenous specific and mainstream programs.

<b>Department of Industry, Science, Energy and Resources</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 1.2 – Growing innovative and competitive businesses, industries and regions</li> <li>• Program 1.4 – Growing a stronger Northern Australian economy</li> </ul>
<b>Contribution to Outcome 1 made by linked programs</b>
The NIAA is implementing initiatives that enable Indigenous Australians to benefit economically from their land. This includes capacity building of native title corporations under the White Paper on Developing Northern Australia. The Department of Industry, Science, Energy and Resources oversees implementation of the White Paper.

<b>Department of Education, Skills and Employment</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 4.1 – Employment Services</li> </ul>
<b>Contribution to Outcome 1 made by linked programs</b>
The Department of Education, Skills and Employment fosters a productive and competitive labour market through employment policies and programs that assist job seekers, including Indigenous Australians, into work, meet employer needs and increase Australia’s workforce participation.



**Linked Programs (continued)**

<p><b>Department of Social Services</b></p> <hr/> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.5 – Working Age Payments</li> <li>• Program 1.6 – Student Payments</li> <li>• Program 2.1 – Families and Communities</li> <li>• Program 3.1 – Disability and Carers</li> <li>• Program 4.1 – Housing and Homelessness</li> </ul>
<p><b>Contribution to Outcome 1 made by linked programs</b></p> <p>The Department of Social Services has policy responsibility for student payments, including ABSTUDY, which provide financial assistance to Indigenous families and students to encourage attendance and retention at school. In addition, some payments (i.e. Relocation Scholarships and Student Start-up Loans) are subject to mutual exclusion provisions for some scholarships (i.e. Commonwealth Accommodation Costs Scholarship and Commonwealth Education Costs Scholarship) paid for the same period, which are administered by the NIAA.</p> <p>The Department of Social Services contributes to the IAS by supporting the development of stronger families and more resilient communities by supporting Indigenous 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>The Department of Social Services also contributes to the IAS by supporting eligible Indigenous Australians living in non-remote regions with a disability into work.</p> <p>The Department of Social Services works with state and territory governments under the National Framework for Protecting Australia’s Children 2009-2020 to improve outcomes for Indigenous children in contact with or at risk of entering child protection systems. The Fourth Action Plan of the National Framework (2018-2020) has been extended to 30 June 2021, to finalise actions that are delayed due to COVID-19.</p> <p>The Department of Social Services is also leading the implementation of the Commonwealth response to the recommendations and findings of the Royal Commission into the Protection and Detention of children in the Northern Territory, working closely with the NIAA, in partnership with the Northern Territory government and non-government organisations and local communities.</p> <p>The Department of Social Services under the Fourth Action Plan to Reduce Violence against Women and their Children 2019-2022 contributes to address the specific needs of Aboriginal and Torres Strait Islander people affected by violence, including providing greater support for Indigenous women and their children in remote areas and supporting practical intervention programs to work with Indigenous young people and adults at risk of experiencing or committing family violence.</p>

NIAA Budget Statements

Budgeted expenses for Outcome 1

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

**Table 2.1.1: Budgeted expenses for Outcome 1**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Program 1.1: Jobs, Land and the Economy</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1) (a)	728,710	771,658	712,424	703,101	727,692
<b>Total annual administered expenses</b>	<b>728,710</b>	<b>771,658</b>	<b>712,424</b>	<b>703,101</b>	<b>727,692</b>
Special appropriations					
<i>Aboriginal Land Rights (Northern Territory) Act 1976 (b)</i>	359,690	-	-	-	-
<i>Ranger Agreement</i>	1,043	1,059	1,075	1,091	1,108
<i>Public Governance, Performance and Accountability Act 2013, s.77</i>	10	10	10	10	10
<b>Total special appropriation expenses</b>	<b>360,743</b>	<b>1,069</b>	<b>1,085</b>	<b>1,101</b>	<b>1,118</b>
Special accounts					
Aboriginals and Torres Strait Islander Corporations Unclaimed Money Account	-	12	12	12	12
Aboriginals Benefit Account	359,690	338,195	281,440	281,667	281,748
Indigenous Land and Sea Corporation (c)					
Funding Special Account	54,847	55,848	56,765	57,772	59,014
<b>Total special account expenses</b>	<b>414,537</b>	<b>394,055</b>	<b>338,217</b>	<b>339,451</b>	<b>340,774</b>
Expenses not requiring appropriation in the Budget year (d)	7,965	8,152	8,318	8,064	5,727
<i>less expenses made from appropriations credited to special accounts</i>	(359,690)	-	-	-	-
<b>Administered total</b>	<b>1,152,265</b>	<b>1,174,934</b>	<b>1,060,044</b>	<b>1,051,717</b>	<b>1,075,311</b>
<b>Total expenses for program 1.1</b>	<b>1,152,265</b>	<b>1,174,934</b>	<b>1,060,044</b>	<b>1,051,717</b>	<b>1,075,311</b>

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Program 1.2: Children and Schooling</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No.1) (a)	231,695	256,428	237,841	215,936	245,401
Other services (Appropriation Bill No.2) (e)	3,609	3,635	-	-	-
<b>Total annual administered expenses</b>	<b>235,304</b>	<b>260,063</b>	<b>237,841</b>	<b>215,936</b>	<b>245,401</b>
Special appropriations					
<i>Higher Education Support Act 2003</i>	71,682	72,358	72,611	73,484	74,806
<b>Total special appropriation expenses</b>	<b>71,682</b>	<b>72,358</b>	<b>72,611</b>	<b>73,484</b>	<b>74,806</b>
Special accounts					
Services for Other Entities and Trust Moneys	621	984	545	-	-
<b>Total special account expenses</b>	<b>621</b>	<b>984</b>	<b>545</b>	<b>-</b>	<b>-</b>
Expenses not requiring appropriation in the Budget year (d)					
	11	11	11	11	11
<b>Administered total</b>	<b>307,618</b>	<b>333,416</b>	<b>311,008</b>	<b>289,431</b>	<b>320,218</b>
<b>Total expenses for program 1.2</b>	<b>307,618</b>	<b>333,416</b>	<b>311,008</b>	<b>289,431</b>	<b>320,218</b>
<b>Program 1.3: Safety and Wellbeing</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No.1) (a)	261,330	274,508	278,757	266,581	274,100
<b>Total annual administered expenses</b>	<b>261,330</b>	<b>274,508</b>	<b>278,757</b>	<b>266,581</b>	<b>274,100</b>
Special accounts					
Services for Other Entities and Trust Moneys	35	141	-	-	-
<b>Total special account expenses</b>	<b>35</b>	<b>141</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administered total</b>	<b>261,365</b>	<b>274,649</b>	<b>278,757</b>	<b>266,581</b>	<b>274,100</b>
<b>Total expenses for program 1.3</b>	<b>261,365</b>	<b>274,649</b>	<b>278,757</b>	<b>266,581</b>	<b>274,100</b>
<b>Program 1.4: Culture and Capability</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No.1) (a)	56,625	61,431	66,595	70,563	53,091
<b>Administered total</b>	<b>56,625</b>	<b>61,431</b>	<b>66,595</b>	<b>70,563</b>	<b>53,091</b>
<b>Total expenses for program 1.4</b>	<b>56,625</b>	<b>61,431</b>	<b>66,595</b>	<b>70,563</b>	<b>53,091</b>

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Program 1.5: Remote Australia Strategies</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No.1) (a) (f)	51,467	63,473	56,946	167,337	169,546
<b>Total annual administered expenses</b>	<b>51,467</b>	<b>63,473</b>	<b>56,946</b>	<b>167,337</b>	<b>169,546</b>
Special accounts					
Indigenous Remote Service Delivery Special Account	4,304	10,902	8,800	6,500	7,000
<b>Total special account expenses</b>	<b>4,304</b>	<b>10,902</b>	<b>8,800</b>	<b>6,500</b>	<b>7,000</b>
<i>less expenses made from appropriations credited to special accounts</i>					
	(8,770)	(9,730)	(8,500)	(7,000)	(6,845)
<b>Administered total</b>	<b>47,001</b>	<b>64,645</b>	<b>57,246</b>	<b>166,837</b>	<b>169,701</b>
<b>Total expenses for program 1.5</b>	<b>47,001</b>	<b>64,645</b>	<b>57,246</b>	<b>166,837</b>	<b>169,701</b>
<b>Program 1.6: Evaluation and Research</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No.1)	5,500	8,610	8,751	8,895	10,531
<b>Administered total</b>	<b>5,500</b>	<b>8,610</b>	<b>8,751</b>	<b>8,895</b>	<b>10,531</b>
<b>Total expenses for program 1.6</b>	<b>5,500</b>	<b>8,610</b>	<b>8,751</b>	<b>8,895</b>	<b>10,531</b>
<b>Program 1.7: Program Support</b>					
Departmental expenses					
Departmental appropriation	244,676	254,870	246,603	241,144	241,313
s74 external revenue (g)	8,986	9,221	9,576	10,085	10,085
Expenses not requiring appropriation in the Budget year (d)	12,428	12,186	12,432	11,609	11,609
<b>Departmental total</b>	<b>266,090</b>	<b>276,277</b>	<b>268,611</b>	<b>262,838</b>	<b>263,007</b>
<b>Total expenses for program 1.7</b>	<b>266,090</b>	<b>276,277</b>	<b>268,611</b>	<b>262,838</b>	<b>263,007</b>

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No.1)	1,335,327	1,436,108	1,361,314	1,432,413	1,480,361
Other services (Appropriation Bill No.2) (e)	3,609	3,635	-	-	-
Special appropriations (b)	432,425	73,427	73,696	74,585	75,924
Special accounts	419,497	406,082	347,562	345,951	347,774
Expenses not requiring appropriation in the Budget year (d)	7,976	8,163	8,329	8,075	5,738
less expenses made from appropriations credited to special accounts (b)	(368,460)	(9,730)	(8,500)	(7,000)	(6,845)
<b>Administered total</b>	<b>1,830,374</b>	<b>1,917,685</b>	<b>1,782,401</b>	<b>1,854,024</b>	<b>1,902,952</b>
Departmental expenses					
Departmental appropriation	244,676	254,870	246,603	241,144	241,313
s74 external revenue (g)	8,986	9,221	9,576	10,085	10,085
Expenses not requiring appropriation in the Budget year (d)	12,428	12,186	12,432	11,609	11,609
<b>Departmental total</b>	<b>266,090</b>	<b>276,277</b>	<b>268,611</b>	<b>262,838</b>	<b>263,007</b>
<b>Total expenses for Outcome 1</b>	<b>2,096,464</b>	<b>2,193,962</b>	<b>2,051,012</b>	<b>2,116,862</b>	<b>2,165,959</b>
	2020-21	2021-22			
<b>Average staffing level (number) (i)</b>	<b>1,159</b>	<b>1,208</b>			

- a) A decision that reallocated funding within Administered programs 1.1, 1.2, 1.4, and 1.5 from 2020-21 decision that reallocated funding within Administered programs 1.1, 1.2, 1.4, and 1.5 from 2020-21 across the forward estimates, terminates in 2024-25.
- b) From 2021-22 expenses relating to the *Aboriginal Land Rights (Northern Territory) Act 1976* will be funded from the Aboriginals Benefit special account.
- c) The purpose of the Indigenous Land and Sea Corporation Funding (ILSCF) Special Account is to make the annual and discretionary additional payments to the Indigenous Land and Sea Corporation (ILSC). Funds are received from the Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF) Special Account managed by the Future Fund Agency and Board of Guardians under the Finance Portfolio.
- d) 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.
- e) Program 1.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of \$3.609 million to the Northern Territory in 2021-22. Information on the terms and conditions can be found in the National Partnership on the Northern Territory Remote Aboriginal Investment at [http://federalfinancialrelations.gov.au/content/npa/community\\_services/national-partnership/NT\\_remote\\_aboriginal\\_investment\\_NP.pdf](http://federalfinancialrelations.gov.au/content/npa/community_services/national-partnership/NT_remote_aboriginal_investment_NP.pdf). Terms and conditions are made under authority from section 7(2) of the COAG Reform Fund Act 2008 and the Intergovernmental Agreement on Federal Financial Relations. The National Partnership on Northern Territory Remote Aboriginal Investment is expected to expire on 30 June 2022.
- f) The expense in Program 1.5: Remote Australia Strategies has increased in 2023-24 due to an ongoing provision established for the Commonwealth's liability for housing leases in the Northern Territory.
- g) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- h) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

**Table 2.1.2: Performance criteria for Outcome 1**

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs.

<b>Outcome 1 – Lead the development and implementation of the Australian Government’s agenda to improve the lives of Indigenous Australians through focusing on place-based solutions, working in partnership, and effectively delivering programs.</b>	
<b>Program 1.1 – Jobs, Land and the Economy</b>	
The objectives of this program are to enhance Indigenous Australians economic rights, improve employment and pathways to jobs, foster Indigenous business and assist Indigenous people to generate economic and social benefits from effective use of their land and waters, particularly in remote areas.	
<b>Delivery</b>	This program is delivered through IAS activities aimed at increasing Indigenous employment, business and economic development.

Performance information		
Year	Performance criteria (a)	Targets
2020-21	IAS activities contribute towards increased Indigenous employment, business and economic development	<p><b>Target:</b> 90 per cent of IAS activities are assessed as having core service delivery which met or exceeded requirements (b)</p> <p><b>Expected to meet criteria</b></p> <p><b>Target:</b> 60 per cent of job seekers engaged in IAS activities remain in employment for 26 weeks</p> <p><b>Not expected to meet criteria</b></p>
2021-22	IAS activities contribute towards increased Indigenous employment, business and economic development	<p><b>Target:</b> 65 per cent of job seekers engaged in IAS activities remain in employment for 26 weeks</p>
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purposes</b>	To assist the Australian Government achieve its objectives in improving the lives of Indigenous Australians by leading the development of the Commonwealth’s approach, focusing on place, working in partnership, and effectively delivering programs through the Indigenous Advancement Strategy.	

- a) Refer to the 2020-21 Corporate Plan for further detail.
- b) Specified IAS activity outcomes for Program 1.1 include improved: School Based Traineeships completion rates; employment outcomes for Indigenous participants; tertiary retention and completion rates for Indigenous students undertaking cadetships; delivery of remote employment services; sustainability of Indigenous businesses; technical and leadership skills of Indigenous rangers; land management outcomes; and support of Native Title determination.

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

<b>Program 1.2 – Children and Schooling</b>	
The objectives of this program are to support early childhood development and wellbeing, school attendance, attainment and improved post school pathways, particularly in remote Indigenous communities. This program includes measures to improve access to further education.	
<b>Delivery</b>	This program is delivered through IAS activities aimed at supporting early childhood development and wellbeing, school attendance, attainment and improved post school pathways.

<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria (a)</b>	<b>Targets</b>
2020-21	IAS activities contribute towards supporting early childhood development and wellbeing, school attendance, attainment and improved post school pathways	<b>Target:</b> 90 per cent of IAS activities are assessed as having core service delivery which met or exceeded requirements (b) <b>Expected to meet criteria</b>
2021-22	IAS activities contribute towards supporting early childhood development and wellbeing, school attendance, attainment and improved post school pathways	<b>Target:</b> 90 per cent of IAS activities are assessed as having core service delivery which met or exceeded requirements (b) <b>Expected to meet criteria</b>
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purposes</b>	To assist the Australian Government achieve its objectives in improving the lives of Indigenous Australians by leading the development of the Commonwealth's approach, focusing on place, working in partnership, and effectively delivering programs through the Indigenous Advancement Strategy.	

- a) Refer to the 2020-21 Corporate Plan for further detail.
- b) Specified IAS activity outcomes for Program 1.2 include improved: educational environment with families; language, social and emotional skills development according to the Australian Early Development Census, school readiness of Indigenous children; student engagement, attendance, retention and attainment; and enrolment in vocational and tertiary education amongst Indigenous Australians.

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

<b>Program 1.3 – Safety and Wellbeing</b>	
The objectives of this program are to improve mental health and wellbeing outcomes and ensure Indigenous people, including young Indigenous Australians, enjoy similar levels of physical, emotional and social wellbeing enjoyed by other Australians, and are safe in their homes, families and communities.	
<b>Delivery</b>	This program is delivered through IAS activities aimed at improving wellbeing and/or reducing levels of offending, violence and substance abuse.

Performance information		
Year	Performance criteria (a)	Targets
2020-21	IAS activities contribute towards improved mental health and wellbeing outcomes, reduced levels of offending, violence and substance abuse	<b>Target:</b> 90 per cent of IAS activities are assessed as having core service delivery which met or exceeded requirements (b) <b>Expected to meet criteria</b>
2021-22	IAS activities contribute towards improved mental health and wellbeing outcomes, reduced levels of offending, violence and substance abuse	<b>Target:</b> 90 per cent of IAS activities are assessed as having core service delivery which met or exceeded requirements (b) <b>Expected to meet criteria</b>
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purposes</b>	To assist the Australian Government achieve its objectives in improving the lives of Indigenous Australians by leading the development of the Commonwealth's approach, focusing on place, working in partnership, and effectively delivering programs through the Indigenous Advancement Strategy.	

- a) Refer to the 2020-21 Corporate Plan for further detail.
- b) Specified IAS activity outcomes for Program 1.3 include: improved community safety and security; crime prevention; reduced family domestic violence, harm and distress amongst victims of violence; improved victim support and increased understanding of legal rights and available support; increased support of families dealing with critical mental health incidents; reduced anti-social behaviour and improved community engagement amongst Indigenous youth; reduced substance misuse and harm; and improved community awareness of available on demand support.



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

<b>Program 1.4 – Culture and Capability</b>	
The objectives of this program are to support Aboriginal and Torres Strait Islander people to maintain their culture, participate equally in the economic and social life of the nation and ensuring that Indigenous organisations are capable of delivering quality services to their clients, particularly in remote areas.	
<b>Delivery</b>	<p>This program is delivered through IAS activities aimed at:</p> <ul style="list-style-type: none"> <li>• maintaining Indigenous cultural expression and conservation.</li> <li>• increasing participation of Indigenous people in society through healing and improved capability and leadership.</li> <li>• promoting the unique place of Indigenous cultures in Australian society.</li> <li>• Supporting participation to policy development and decision-making in partnership with governments.</li> </ul>

<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria (a)</b>	<b>Targets</b>
2020-21	IAS activities contribute towards increased participation of Indigenous people in Australian society and improved capability of Indigenous organisations	<p><b>Target:</b> 90 per cent of IAS activities are assessed as having core service delivery which met or exceeded requirements (b)</p> <p><b>Expected to meet criteria</b></p>
2021-22	IAS activities contribute towards increased participation of Indigenous people in Australian society and improved capability of Indigenous organisations	<p><b>Target:</b> 90 per cent of IAS activities are assessed as having core service delivery which met or exceeded requirements (b)</p> <p><b>Expected to meet criteria</b></p>
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purposes</b>	To assist the Australian Government achieve its objectives in improving the lives of Indigenous Australians by leading the development of the Commonwealth's approach, focusing on place, working in partnership, and effectively delivering programs through the Indigenous Advancement Strategy.	

- a) Refer to the 2020-21 Corporate Plan for further detail.
- b) Specified IAS activity outcomes for Program 1.4 include: increased knowledge and understanding of Aboriginal and Torres Strait Islander cultures, history and practices; improved capability and leadership; promoting, supporting and encouraging reconciliation between Aboriginal and Torres Strait Islander peoples and non-Indigenous Australians.

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

<b>Program 1.5 – Remote Australia Strategies</b>	
The objectives of this program are to enhance regional governance and local decision-making, through strategic investments in place based on community and Government priorities.	
<b>Delivery</b>	This program is delivered through IAS activities aimed at investment in local, flexible solutions based on community and government priorities.

<b>Year</b>	<b>Performance criteria (a)</b>	<b>Targets</b>
2020-21	IAS activities invest in local solutions based on community and government priorities.	<b>Target:</b> 90 per cent of IAS activities are assessed as having core service delivery which met or exceeded requirements (b) <b>Expected to meet criteria</b>
2021-22	IAS activities invest in local solutions based on community and government priorities	<b>Target:</b> 90 per cent of IAS activities are assessed as having core service delivery which met or exceeded requirements (b) <b>Expected to meet criteria</b>
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purposes</b>	To assist the Australian Government achieve its objectives in improving the lives of Indigenous Australians by leading the development of the Commonwealth’s approach, focusing on place, working in partnership, and effectively delivering programs through the Indigenous Advancement Strategy.	

- a) Refer to the 2020-21 Corporate Plan for further detail.
- b) Specified IAS activity outcomes for Program 1.5 include: in consultation with community stakeholders, supporting infrastructure, physical asset, housing, training and economic development projects that address remote community need and/or support local innovations.

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

<b>Program 1.6 – Evaluation and Research</b>	
The objective of this program is to improve the lives of Indigenous Australians by incorporating evaluation of and research into policies and programs impacting on Indigenous peoples delivered by the NIAA.	
<b>Delivery</b>	This program is delivered through IAS activities aimed at investment in evaluation of IAS activities and research into Indigenous priorities.

Performance information		
Year	Performance criteria (a)	Targets
2020-21	Evaluation efforts are prioritised based on significance, contribution and policy risk as per the NIAA Evaluation Framework Evaluations are made available to improve policy and program decisions Evaluation and research contributes to improved policy and program design and/or delivery	<b>Target:</b> Publish an annual evaluation work plan each September taking into account the prioritisation criteria outlined in the NIAA Evaluation Framework <b>Expected to meet criteria</b> <b>Target:</b> 100 per cent of completed evaluations or summaries on the work plan released <b>Expected to meet criteria</b>
2021-22	Evaluation efforts are prioritised based on significance, contribution and policy risk as per the NIAA Evaluation Framework Evaluations are made available to improve policy and program decisions Evaluation and research contributes to improved policy and program design and/or delivery	<b>Target:</b> Publish an annual evaluation work plan each September taking into account the prioritisation criteria outlined in the NIAA Evaluation Framework <b>Expected to meet criteria</b> <b>Target:</b> 100 per cent of completed evaluations or summaries on the work plan released <b>Expected to meet criteria</b>
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purposes</b>	To assist the Australian Government achieve its objectives in improving the lives of Indigenous Australians by leading the development of the Commonwealth's approach, focusing on place, working in partnership, and effectively delivering programs through the Indigenous Advancement Strategy.	

a) Refer to the 2020-21 Corporate Plan for further detail.

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

<b>Program 1.7 – Program Support</b>	
This program is the departmental support program to the activities of the NIAA as directed by government.	
<b>Delivery</b>	Departmental support to NIAA activities.

<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria (a)</b>	<b>Targets</b>
2020-21	Efficient department support to the six IAS programs and key activities of the NIAA	<b>Target:</b> Funding is expended on activities that contribute to the NIAA outcome <b>Expected to meet criteria</b>
2021-22	Efficient department support to NIAA activities Number of NIAA activities that achieve expected FY targets as articulated in internal planning documents	<b>Target:</b> All funding expended is assessed as value for money <b>Target:</b> All NIAA activities contribute to the achievement of the NIAA outcome
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purposes (a)</b>	To assist the Australian Government achieve its objectives in improving the lives of Indigenous Australians by leading the development of the Commonwealth's approach, focusing on place, working in partnership, and effectively delivering programs through the Indigenous Advancement Strategy.	

- a) Key activities include delivery of the Closing the Gap framework, progressing constitutional recognition of Indigenous Australian and co-design of an Indigenous Voice for Indigenous Australians, specified in the 2020-21 Corporate Plan.

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

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

The agency resource statement at Table 1.1 excludes additional appropriations for 2020-21 as appropriation bills 3 and 4 as they have not yet received royal assent. The financial tables in section 2 and 3 recognise this additional resourcing.

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

##### *Departmental financial statements*

Budgeted revenue from government in 2021-22 is estimated at \$255.3 million. This represents an increase of \$10.6 million when compared to 2020-21. The increase is predominantly due to a number of new budget measures that have been announced as part of the 2021-22 Budget. The departmental capital budget will increase by \$8.4 million in 2021-22, due to re-profiling a number of budget measures to align with actual spending.

The NIAA is budgeting for a break even position in 2021-22 and each forward year, after adjusting for depreciation expense and the application of leases in accordance with AASB 16 Leases.

The NIAA's net asset position is expected to increase in 2021-22, when compared to 2020-21, due to re-profiling capital investments to align with delivery of a number of capital works projects.

##### *Administered financial statements*

The estimated administered expenses for 2021-22 is \$1,917.7 million. This represents an increase of \$87.3 million when compared to 2020-21, and is due to a number of 2021-22 budget measures, predominantly the measure which provides supplementation for the Community Development Program, these are partially offset by the termination of budget measures from previous budget rounds.

The NIAA's budgeted administered net assets position in 2021-22 is expected to be \$1,428.9 million, which has increased by \$71.5 million since 2020-21 due to an increase in the Aboriginals Benefit Account asset balance.

**3.2. Budgeted financial statements tables**

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	155,268	158,448	162,820	166,799	169,218
Suppliers	83,198	91,908	81,457	73,446	71,196
Depreciation and amortisation	25,780	24,259	22,832	21,550	21,550
Finance costs (a)	1,844	1,662	1,502	1,043	1,043
<b>Total expenses</b>	<b>266,090</b>	<b>276,277</b>	<b>268,611</b>	<b>262,838</b>	<b>263,007</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Revenue from contracts w ith customers	6,959	7,141	7,416	7,810	7,810
Rental income	2,027	2,080	2,160	2,275	2,275
Resources received free of charge	368	377	392	412	412
<b>Total own-source revenue</b>	<b>9,354</b>	<b>9,598</b>	<b>9,968</b>	<b>10,497</b>	<b>10,497</b>
<b>Net cost of / (contribution by) services</b>	<b>(256,736)</b>	<b>(266,679)</b>	<b>(258,643)</b>	<b>(252,341)</b>	<b>(252,510)</b>
Revenue from government	244,676	254,870	246,603	241,144	241,313
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(12,060)</b>	<b>(11,809)</b>	<b>(12,040)</b>	<b>(11,197)</b>	<b>(11,197)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(12,060)</b>	<b>(11,809)</b>	<b>(12,040)</b>	<b>(11,197)</b>	<b>(11,197)</b>

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets</b>	-	-	-	-	-
less: depreciation/amortisation expenses previously funded through revenue appropriations (b)	9,624	9,954	10,674	10,349	10,349
less: depreciation/amortisation expenses for ROU assets (c)	16,156	14,305	12,158	11,201	11,201
add: principal repayments on leased assets (c)	13,720	12,450	10,792	10,353	10,353
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>(12,060)</b>	<b>(11,809)</b>	<b>(12,040)</b>	<b>(11,197)</b>	<b>(11,197)</b>

Prepared on Australian Accounting Standards basis.

- a) Finance costs primarily relates to interest on lease liabilities recognised under AASB 16 Leases.
- b) From 2010-11, the Government introduced net cash appropriation arrangements. This involved Bill 1 revenue appropriations for the depreciation and amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- c) Applies to leases under AASB 16 Leases.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	68,540	67,098	67,038	67,930	67,930
<b>Total financial assets</b>	<b>68,540</b>	<b>67,098</b>	<b>67,038</b>	<b>67,930</b>	<b>67,930</b>
<b>Non-financial assets</b>					
Property, plant and equipment (a)	184,218	172,041	158,011	145,357	132,034
Intangibles	19,214	27,393	30,901	33,981	36,320
<b>Total non-financial assets</b>	<b>203,432</b>	<b>199,434</b>	<b>188,912</b>	<b>179,338</b>	<b>168,354</b>
<b>Total assets</b>	<b>271,972</b>	<b>266,532</b>	<b>255,950</b>	<b>247,268</b>	<b>236,284</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	8,506	7,315	6,856	6,495	6,495
Other payables	5,250	5,354	5,502	5,710	5,710
<b>Total payables</b>	<b>13,756</b>	<b>12,669</b>	<b>12,358</b>	<b>12,205</b>	<b>12,205</b>
<b>Interest bearing liabilities</b>					
Leases	116,161	103,711	92,919	82,566	72,213
<b>Total interest bearing liabilities</b>	<b>116,161</b>	<b>103,711</b>	<b>92,919</b>	<b>82,566</b>	<b>72,213</b>
<b>Provisions</b>					
Employee provisions	57,843	58,993	60,623	62,914	62,914
Other provisions	3,461	3,552	3,689	3,885	3,885
<b>Total provisions</b>	<b>61,304</b>	<b>62,545</b>	<b>64,312</b>	<b>66,799</b>	<b>66,799</b>
<b>Total liabilities</b>	<b>191,221</b>	<b>178,925</b>	<b>169,589</b>	<b>161,570</b>	<b>151,217</b>
<b>Net assets</b>	<b>80,751</b>	<b>87,607</b>	<b>86,361</b>	<b>85,698</b>	<b>85,067</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	91,828	110,492	121,286	131,820	142,386
Retained earnings	(15,139)	(26,947)	(38,987)	(50,184)	(61,381)
Asset revaluation reserve	4,062	4,062	4,062	4,062	4,062
<b>Total parent entity interest</b>	<b>80,751</b>	<b>87,607</b>	<b>86,361</b>	<b>85,698</b>	<b>85,067</b>
<b>Total equity</b>	<b>80,751</b>	<b>87,607</b>	<b>86,361</b>	<b>85,698</b>	<b>85,067</b>

Prepared on Australian Accounting Standards basis.

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

a) Includes ROU assets as defined under AASB 16 Leases, implemented in 2019-20.



**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2021-22)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2021</b>				
Balance carried forward from previous period	(15,138)	4,062	91,828	80,752
<b>Adjusted opening balance</b>	<b>(15,138)</b>	<b>4,062</b>	<b>91,828</b>	<b>80,752</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(11,809)	-	-	(11,809)
<b>Total comprehensive income</b>	<b>(11,809)</b>	<b>-</b>	<b>-</b>	<b>(11,809)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	16,563	16,563
Equity injection - appropriation	-	-	2,101	2,101
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>18,664</b>	<b>18,664</b>
<b>Estimated closing balance as at 30 June 2022</b>	<b>(26,947)</b>	<b>4,062</b>	<b>110,492</b>	<b>87,607</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(26,947)</b>	<b>4,062</b>	<b>110,492</b>	<b>87,607</b>

Prepared on Australian Accounting Standards basis.

\*The non-controlling interest disclosure is not required if an entity does not have non-controlling interests.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sale of services	8,986	9,221	9,576	10,085	10,085
Net GST received	3,896	3,226	2,981	2,776	2,776
Appropriations	253,662	264,091	256,179	251,229	250,477
<b>Total cash received</b>	<b>266,544</b>	<b>276,538</b>	<b>268,736</b>	<b>264,090</b>	<b>263,338</b>
<b>Cash used</b>					
Employees	155,268	158,448	162,820	166,799	169,218
Suppliers	86,837	94,757	84,046	75,810	73,560
Interest payments on lease liabilities	1,844	1,662	1,502	1,043	1,043
Retained receipts transferred to Official Public Account	8,986	9,221	9,576	10,085	9,164
<b>Total cash used</b>	<b>252,935</b>	<b>264,088</b>	<b>257,944</b>	<b>253,737</b>	<b>252,985</b>
<b>Net cash from/(used by) operating activities</b>	<b>13,609</b>	<b>12,450</b>	<b>10,792</b>	<b>10,353</b>	<b>10,353</b>
<b>INVESTING ACTIVITIES</b>					
Purchase of property, plant, and equipment	4,097	8,119	4,573	4,462	4,475
Purchase of intangibles	6,908	10,545	6,221	6,072	6,091
<b>Total cash used</b>	<b>11,005</b>	<b>18,664</b>	<b>10,794</b>	<b>10,534</b>	<b>10,566</b>
<b>Net cash from/(used by) investing activities</b>	<b>(11,005)</b>	<b>(18,664)</b>	<b>(10,794)</b>	<b>(10,534)</b>	<b>(10,566)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity					
Equity injections	2,891	2,101	2,101	2,101	2,101
Departmental Capital Budget	8,114	16,563	8,693	8,433	8,465
<b>Total cash received</b>	<b>11,005</b>	<b>18,664</b>	<b>10,794</b>	<b>10,534</b>	<b>10,566</b>
<b>Cash used</b>					
Principal payments on lease liabilities	13,720	12,450	10,792	10,353	10,353
<b>Total cash used</b>	<b>13,720</b>	<b>12,450</b>	<b>10,792</b>	<b>10,353</b>	<b>10,353</b>
<b>Net cash from financing activities</b>	<b>(2,715)</b>	<b>6,214</b>	<b>2</b>	<b>181</b>	<b>213</b>
<b>Net increase in cash held</b>	<b>(111)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	111	-	-	-	-
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget-Bill 1 (DCB)	8,114	16,563	8,693	8,433	8,465
Equity injections-Bill 2	2,891	2,101	2,101	2,101	2,101
<b>Total new capital appropriations</b>	<b>11,005</b>	<b>18,664</b>	<b>10,794</b>	<b>10,534</b>	<b>10,566</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	11,005	18,664	10,794	10,534	10,566
<b>Total items</b>	<b>11,005</b>	<b>18,664</b>	<b>10,794</b>	<b>10,534</b>	<b>10,566</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation-DCB (a)	8,114	16,563	8,693	8,433	8,465
Funded by capital appropriations - equity injection (b)	2,891	2,101	2,101	2,101	2,101
<b>TOTAL AMOUNT SPENT</b>	<b>11,005</b>	<b>18,664</b>	<b>10,794</b>	<b>10,534</b>	<b>10,566</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	11,005	18,664	10,794	10,534	10,566
<b>Total cash used to acquire assets</b>	<b>11,005</b>	<b>18,664</b>	<b>10,794</b>	<b>10,534</b>	<b>10,566</b>

Prepared on Australian Accounting Standards basis.

- a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
- b) Includes both current Bill 2 and prior Act 2/4/6 appropriations.

**Table 3.6: Statement of departmental asset movements (Budget year 2021-22)**

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2021</b>					
Gross book value	10,718	58,706	13,267	26,064	108,755
Gross book value - ROU assets	795	143,703	2,323	-	146,821
Accumulated depreciation/amortisation and impairment	-	(6,467)	(4,545)	(6,008)	(17,020)
Accumulated depreciation/amortisation and impairment - ROU assets	(322)	(31,598)	(1,607)	-	(33,527)
<b>Opening net book balance</b>	<b>11,191</b>	<b>164,344</b>	<b>9,438</b>	<b>20,056</b>	<b>205,029</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase-appropriation equity (a)	-	86	281	1,734	2,101
By purchase-appropriation ordinary annual services (b)	-	-	7,205	9,358	16,563
<b>Total additions</b>	<b>-</b>	<b>86</b>	<b>7,486</b>	<b>11,092</b>	<b>18,664</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(3,250)	(2,949)	(3,755)	(9,954)
Depreciation/amortisation on ROU assets	(141)	(13,667)	(497)	-	(14,305)
<b>Total other movements</b>	<b>(141)</b>	<b>(16,917)</b>	<b>(3,446)</b>	<b>(3,755)</b>	<b>(24,259)</b>
<b>As at 30 June 2022</b>					
Gross book value	10,718	58,792	20,753	37,156	127,419
Gross book value-ROU assets	795	143,703	2,323	-	146,821
Accumulated depreciation/amortisation and impairment	-	(9,717)	(7,494)	(9,763)	(26,974)
Accumulated depreciation/amortisation and impairment-ROU assets	(463)	(45,265)	(2,104)	-	(47,832)
<b>Closing net book balance</b>	<b>11,050</b>	<b>147,513</b>	<b>13,478</b>	<b>27,393</b>	<b>199,434</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No.2) 2021-22, including CDABs.
- b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2021-22 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)**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	153	159	167	177	184
Suppliers	53,103	54,254	61,874	66,246	69,223
Subsidies - Petrol Sniffing Prevention					
Strategy	185	190	197	206	209
Grants	1,436,932	1,536,034	1,433,424	1,499,757	1,546,555
Depreciation and amortisation	277	277	244	321	321
Finance costs	10	9	7	9	9
Impairment loss on trade and other receivables	9,177	8,719	8,283	7,869	8,189
Payments associated with Land Councils	267,762	253,923	213,305	213,555	227,309
Payments to Indigenous Land and Sea Corporation (a)	54,847	55,848	56,765	57,772	59,014
Mining withholding tax	7,928	8,272	8,135	8,112	(8,061)
<b>Total expenses administered on behalf of Government</b>	<b>1,830,374</b>	<b>1,917,685</b>	<b>1,782,401</b>	<b>1,854,024</b>	<b>1,902,952</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Interest	36,996	17,462	17,724	17,989	18,259
Indigenous Land and Sea Corporation Funding Special Account (a)	54,847	55,848	56,765	57,772	59,014
Other revenue	10,875	10,864	10,864	10,814	10,814
<b>Total non-taxation revenue</b>	<b>102,718</b>	<b>84,174</b>	<b>85,353</b>	<b>86,575</b>	<b>88,087</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>102,718</b>	<b>84,174</b>	<b>85,353</b>	<b>86,575</b>	<b>88,087</b>
<b>Total own-source income administered on behalf of Government</b>	<b>102,718</b>	<b>84,174</b>	<b>85,353</b>	<b>86,575</b>	<b>88,087</b>
<b>Net cost of/(contribution by) services</b>	<b>(1,727,656)</b>	<b>(1,833,511)</b>	<b>(1,697,048)</b>	<b>(1,767,449)</b>	<b>(1,814,865)</b>
<b>Total comprehensive income / (loss)</b>	<b>(1,727,656)</b>	<b>(1,833,511)</b>	<b>(1,697,048)</b>	<b>(1,767,449)</b>	<b>(1,814,865)</b>

Prepared on Australian Accounting Standards basis.

- a) Payment of organisation funding to the Indigenous Land and Sea Corporation is made annually each October, funded through the 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 3.8: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	27,812	26,340	25,718	26,233	26,248
Trade and other receivables	23,078	24,082	25,549	27,625	27,625
Term deposits	1,294,328	1,366,564	1,490,892	1,599,206	1,712,204
<b>Total financial assets</b>	<b>1,345,218</b>	<b>1,416,986</b>	<b>1,542,159</b>	<b>1,653,064</b>	<b>1,766,077</b>
<b>Non-financial assets</b>					
Property, plant and equipment (a)	11,456	11,179	10,935	10,614	10,293
Prepayments	733	752	780	818	818
<b>Total non-financial assets</b>	<b>12,189</b>	<b>11,931</b>	<b>11,715</b>	<b>11,432</b>	<b>11,111</b>
<b>Total assets administered on behalf of Government</b>	<b>1,357,407</b>	<b>1,428,917</b>	<b>1,553,874</b>	<b>1,664,496</b>	<b>1,777,188</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Trade creditors and accruals	1,403	1,403	1,403	1,403	1,403
Grants	21,445	21,445	21,445	21,445	21,445
Other payables	1,718	1,718	1,718	1,718	1,718
<b>Total payables</b>	<b>24,566</b>	<b>24,566</b>	<b>24,566</b>	<b>24,566</b>	<b>24,566</b>
<b>Interest bearing liabilities</b>					
Leases	396	324	285	171	54
<b>Total interest bearing liabilities</b>	<b>396</b>	<b>324</b>	<b>285</b>	<b>171</b>	<b>54</b>
<b>Interest bearing liabilities</b>					
Employee provisions	25	25	25	25	25
<b>Total provisions</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b>Total liabilities administered on behalf of Government</b>	<b>24,987</b>	<b>24,915</b>	<b>24,876</b>	<b>24,762</b>	<b>24,645</b>
<b>Net assets/(liabilities)</b>	<b>1,332,420</b>	<b>1,404,002</b>	<b>1,528,998</b>	<b>1,639,734</b>	<b>1,752,543</b>

Prepared on Australian Accounting Standards basis.

a) Includes ROU assets as defined under AASB 16 Leases, implemented in 2019-20.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Net GST received	177,843	178,892	179,695	192,554	206,033
Indigenous Land and Sea Corporation Funding Special Account	54,847	55,848	56,765	57,772	59,014
Other	1,287	1,141	1,114	869	2,625
<b>Total cash received</b>	<b>233,977</b>	<b>235,881</b>	<b>237,574</b>	<b>251,195</b>	<b>267,672</b>
<b>Cash used</b>					
Employees	153	159	167	177	184
Suppliers	53,103	54,254	61,874	66,246	69,223
Subsidy payments	185	190	197	206	209
Grants payments	1,436,932	1,536,034	1,433,424	1,499,757	1,546,555
Interest payments on lease liabilities	10	9	7	9	9
Payments associated w ith Land Councils Payments to Indigenous Land and Sea Corporation	275,703	262,214	221,468	221,705	219,248
	54,847	55,848	56,765	57,772	59,014
<b>Total cash used</b>	<b>1,820,933</b>	<b>1,908,708</b>	<b>1,773,902</b>	<b>1,845,872</b>	<b>1,894,442</b>
<b>Net cash from / (used by) operating activities</b>	<b>(1,586,956)</b>	<b>(1,672,827)</b>	<b>(1,536,328)</b>	<b>(1,594,677)</b>	<b>(1,626,770)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from realisation of investments	1,849,807	1,877,554	1,905,717	1,934,303	1,963,318
Interest on investments and loans	36,996	17,462	17,724	17,989	18,259
<b>Total cash received</b>	<b>1,886,803</b>	<b>1,895,016</b>	<b>1,923,441</b>	<b>1,952,292</b>	<b>1,981,577</b>
<b>Cash used</b>					
Purchase of investments	1,906,128	1,949,790	2,030,045	2,042,617	2,076,316
<b>Total cash used</b>	<b>1,906,128</b>	<b>1,949,790</b>	<b>2,030,045</b>	<b>2,042,617</b>	<b>2,076,316</b>
<b>Net cash from / (used by) investing activities</b>	<b>(19,325)</b>	<b>(54,774)</b>	<b>(106,604)</b>	<b>(90,325)</b>	<b>(94,739)</b>

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Principal payments on lease liabilities	72	72	39	114	117
<b>Total cash used</b>	<b>72</b>	<b>72</b>	<b>39</b>	<b>114</b>	<b>117</b>
<b>Net cash from/(used by) financing activities</b>					
	<b>(72)</b>	<b>(72)</b>	<b>(39)</b>	<b>(114)</b>	<b>(117)</b>
<b>Net increase/(decrease) in cash held</b>					
	<b>(1,606,353)</b>	<b>(1,727,673)</b>	<b>(1,642,971)</b>	<b>(1,685,116)</b>	<b>(1,721,626)</b>
Cash and cash equivalents at beginning of reporting period	24,353	27,812	26,340	25,718	26,233
Cash from Official Public Account for:					
- Appropriations	1,798,924	1,916,682	1,831,009	1,902,586	1,976,274
<b>Total cash from Official Public Account</b>	<b>1,798,924</b>	<b>1,916,682</b>	<b>1,831,009</b>	<b>1,902,586</b>	<b>1,976,274</b>
Cash to Official Public Account for:					
- Appropriations	177,843	178,892	179,695	192,554	206,033
- Special Accounts	11,269	11,589	8,965	24,401	48,600
<b>Total cash to Official Public Account</b>	<b>189,112</b>	<b>190,481</b>	<b>188,660</b>	<b>216,955</b>	<b>254,633</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>27,812</b>	<b>26,340</b>	<b>25,718</b>	<b>26,233</b>	<b>26,248</b>

Prepared on Australian Accounting Standards basis.



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

	Land \$'000	Buildings \$'000	Total \$'000
<b>As at 1 July 2020</b>			
Gross book value-ROU assets	11,663	344	<b>12,007</b>
Accumulated depreciation/amortisation and impairment-ROU assets	(449)	(102)	<b>(551)</b>
<b>Opening net book balance</b>	<b>11,214</b>	<b>242</b>	<b>11,456</b>
<b>CAPITAL ASSET ADDITIONS</b>			
<b>Other movements</b>			
Depreciation/amortisation on ROU assets	(225)	(52)	<b>(277)</b>
<b>Total other movements</b>	<b>(225)</b>	<b>(52)</b>	<b>(277)</b>
<b>As at 30 June 2021</b>			
Gross book value-ROU assets	11,663	344	<b>12,007</b>
Accumulated depreciation/amortisation and impairment-ROU assets	(674)	(154)	<b>(828)</b>
<b>Closing net book balance</b>	<b>10,989</b>	<b>190</b>	<b>11,179</b>

Prepared on Australian Accounting Standards basis.



# **National Recovery and Resilience Agency**

**Entity resources and planned  
performance**



# National Recovery and Resilience Agency

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# National Recovery and Resilience Agency

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Government established the National Recovery and Resilience Agency (NRRA) as an Executive Agency under the *Public Governance, Performance and Accountability Act 2013* on 5 May 2021. The NRRA on its establishment brought together the former National Drought and North Queensland Flood Response and Recovery Agency, and the National Bushfire Recovery Agency (which was set up as a division within the Department of the Prime Minister and Cabinet).

From 1 July, the NRRA will incorporate the disaster risk reduction and recovery functions from the Department of Home Affairs, and rural financial counselling program from the Department of Agriculture, Water and the Environment.

The NRRA was established in direct response to a key recommendation of the Royal Commission into National Natural Disaster Arrangements. The NRRA provides a strong on-the-ground presence and a focus on guiding and empowering locally-led recovery of communities impacted by drought and other natural disasters. It will build on the learnings and experiences of former agencies in responding to floods, bushfires, drought and the impacts of other disasters and emergencies.

The NRRA provides national leadership and strategic coordination for natural disaster resilience, risk reduction and preparedness for future disasters, across all levels of government. Its locally-led approach is underpinned by a national network of Recovery Support Officers, who live and work in communities across Australia. In partnership with states/territories, not-for-profit and private sector partners, these officers lead on the ground Commonwealth engagement for recovery, support ongoing natural disaster and drought resilience, and community engagement activities.

The NRRA will deliver new recovery and resilience initiatives, including:

- the Preparing Australia Program to target public and private disaster risk mitigation
- the Black Summer Bushfire Recovery Grants program to support the ongoing medium-term recovery needs of communities impacted by the 2019-20 bushfires, and
- the National Recovery Capability Package to develop a regional recovery exercising program toolkit and two new pilot Resilience Hubs.

## **1.2 Entity resource statement**

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

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

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

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



**Table 1.1: NRRA resource statement — Budget estimates for 2021-22 as at Budget May 2021**

	2020-21 <i>Estimated actual</i> \$'000	2021-22 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	13,258	11,258
Departmental appropriation (b)	34,156	51,375
Departmental capital budget (c)	200	3,416
Total departmental annual appropriations	47,614	66,049
<b>Total departmental resourcing</b>	<b>47,614</b>	<b>66,049</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Outcome 1	-	228,786
Total administered annual appropriations	-	228,786
<b>Total administered resourcing</b>	<b>-</b>	<b>228,786</b>
<b>Total resourcing for NRRA</b>	<b>47,614</b>	<b>294,835</b>
	2020-21	2021-22
<b>Average staffing level (number)</b>	<b>-</b>	<b>186</b>

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

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

- a) Appropriation Bill (No.1) 2021-22.
- b) Excludes Departmental Capital Budget (DCB).
- c) DCB are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

### 1.3 Budget measures

Budget measures in Part 1 relating to the NRRA are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: NRRA 2021-22 Budget measures  
Measures announced since the 2020-21 Mid-Year Economic and Fiscal Outlook  
(MYEFO)**

Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
<b>Receipt measures</b>				
Building Australia's Resilience (a)(b)				
Administered payment	1.2	4,691	-	-
<b>Total receipt measures</b>				
Administered		4,691	-	-
<b>Total</b>		<b>4,691</b>	-	-
<b>Payment measures</b>				
Building Australia's Resilience (a)(b)				
Departmental payment	1.1	8,439	21,599	26,987
Administered payment	1.2, 1.3, 1.4	198,364	221,141	221,346
<b>Total</b>		<b>206,803</b>	<b>242,740</b>	<b>248,333</b>
<b>Total payment measures</b>				
Departmental		8,439	21,599	26,987
Administered		198,364	221,141	221,346
<b>Total</b>		<b>206,803</b>	<b>242,740</b>	<b>248,333</b>

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

- a) This measure can also be found in the receipt measures summary table in *Budget Paper No.2*.  
b) The measure titled *Building Australia's Resilience* is a cross portfolio measure. The full measure description and package details appear in *Budget Paper No.2* under Cross Portfolio.

## Section 2: Outcomes and planned performance

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

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. (PGPA Act). It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plan and annual performance statements – included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The NRRA's corporate plan and annual report are currently being drafted and will be available on the NRRA website ([www.recovery.gov.au](http://www.recovery.gov.au)) once established.

## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: To lead Commonwealth action and national efforts to improve preparedness for, reduce risks associated with, and support all-hazards relief and recovery from, disasters and emergencies of all kinds, including by providing strategic leadership, policy advice and program delivery, community outreach and stakeholder engagement.**

Budgeted expenses for Outcome 1

This table shows how much the NRRA 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**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Program 1.1: NRRA - Departmental - Outcome 1</b>					
Departmental expenses					
Departmental appropriation	34,191	51,725	39,878	37,832	37,631
Expenses not requiring appropriation in the Budget year (a)	893	1,579	1,440	1,258	1,219
<b>Departmental total</b>	<b>35,084</b>	<b>53,304</b>	<b>41,318</b>	<b>39,090</b>	<b>38,850</b>
<b>Total expenses for program 1.1</b>	<b>35,084</b>	<b>53,304</b>	<b>41,318</b>	<b>39,090</b>	<b>38,850</b>
<b>Program 1.2: Australian Government Disaster &amp; Emergency Financial Support</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	-	140,064	89,474	59,679	-
Special appropriations <i>Social Security (Administration) Act 1999</i>	-	-	-	-	-
<i>Treasury Laws Amendment (North Queensland Flood Recovery) Act 2019</i>	-	-	-	-	-
<b>Administered total</b>	<b>-</b>	<b>140,064</b>	<b>89,474</b>	<b>59,679</b>	<b>-</b>
<b>Total expenses for program 1.2</b>	<b>-</b>	<b>140,064</b>	<b>89,474</b>	<b>59,679</b>	<b>-</b>
<b>Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	-	59,109	140,775	169,138	177,356
<b>Administered total</b>	<b>-</b>	<b>59,109</b>	<b>140,775</b>	<b>169,138</b>	<b>177,356</b>
<b>Total expenses for program 1.3</b>	<b>-</b>	<b>59,109</b>	<b>140,775</b>	<b>169,138</b>	<b>177,356</b>

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Program 1.4: Rural Financial Counselling</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	-	29,613	17,644	17,892	18,142
<b>Administered total</b>	<b>-</b>	<b>29,613</b>	<b>17,644</b>	<b>17,892</b>	<b>18,142</b>
<b>Total expenses for program 1.4</b>	<b>-</b>	<b>29,613</b>	<b>17,644</b>	<b>17,892</b>	<b>18,142</b>
<b>Outcome 1 Totals by appropriation type</b>					
Departmental expenses (a)					
Departmental appropriation	34,191	51,725	39,878	37,832	37,631
Expenses not requiring appropriation in the Budget year (a)	893	1,579	1,440	1,258	1,219
<b>Departmental total</b>	<b>35,084</b>	<b>53,304</b>	<b>41,318</b>	<b>39,090</b>	<b>38,850</b>
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	-	228,786	247,893	246,709	195,498
<b>Administered total</b>	<b>-</b>	<b>228,786</b>	<b>247,893</b>	<b>246,709</b>	<b>195,498</b>
	<b>2020-21</b>	<b>2021-22</b>			
<b>Average staffing level (number)</b>	<b>92</b>	<b>186</b>			

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

**Table 2.1.2: Program components of Outcome 1**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>1.2.1 Black Summer Bushfire Recovery Grants</b>					
<i>Funding to address remaining local and regional economic, social, built and natural environment recovery needs of communities impacted by the 2019-20 Bushfires.</i>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)	-	127,275	89,474	59,679	-
<b>Total component 1 expenses</b>	<b>-</b>	<b>127,275</b>	<b>89,474</b>	<b>59,679</b>	<b>-</b>
<b>1.2.2 Disaster Recovery Funding Arrangements (a)</b>					
<i>Loans to states and territories at concessional rates to support disaster recovery assistance to small businesses, primary producers, non-profit organisations and needy individuals.</i>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)	-	-	-	-	-
<b>Total component 2 expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1.2.3 Australian Government Disaster Recovery Payments</b>					
<i>Provides one-off financial assistance to eligible Australians adversely affected by a major disaster event.</i>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)	-	-	-	-	-
Special appropriations <i>Social Security (Administration) Act 1999</i>	-	-	-	-	-
<b>Total component 3 expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1.2.4 Disaster Recovery Allowance</b>					
<i>Provides income support payments to employees, primary producers and sole traders who can demonstrate they have experienced a loss of income as a direct result of a disaster event</i>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)	-	-	-	-	-
Special appropriations <i>Social Security (Administration) Act 1999</i>	-	-	-	-	-
<b>Total component 4 expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1.2.5 Disaster Recovery Payments to New Zealand Special Category Visa Holders</b>					
<i>Disaster recovery assistance to eligible New Zealand Special Category (subclass 444) visa holders.</i>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)	-	200	-	-	-
<b>Total component 5 expenses</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Table 2.1.2: Program components of Outcome 1 (continued)**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>1.2.6 Pandemic Leave Disaster Payment</b>					
<i>Lump sum payments of \$1,500 for eligible individuals who are unable to work and earn income while under a direction to self-isolate or quarantine or are caring for someone who must self-isolate or quarantine.</i>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)	-	12,589	-	-	-
<b>Total component 6 expenses</b>	<b>-</b>	<b>12,589</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1.2.7 North Queensland Flood Recovery Package - ADI Loans</b>					
<i>To provide assistance to eligible primary producers by way of loans to Authorised Deposit-taking Institutions at the Government's cost of borrowing.</i>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)	-	-	-	-	-
Special appropriations <i>Treasury Laws Amendment (North Queensland Flood Recovery) Act 2019</i>	-	-	-	-	-
<b>Total component 7 expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenses for program 1.2</b>	<b>-</b>	<b>140,064</b>	<b>89,474</b>	<b>59,679</b>	<b>-</b>
<b>Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support</b>					
<b>1.3.1 Preparing Australia Program</b>					
<i>Funding to support public and private disaster risk reduction initiatives to improve the long-term resilience of Australian communities and households.</i>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)	-	50,000	131,667	161,667	175,000
<b>Total component 1 expenses</b>	<b>-</b>	<b>50,000</b>	<b>131,667</b>	<b>161,667</b>	<b>175,000</b>
<b>1.3.2 Disaster Resilience Australia Package</b>					
<i>Funding for emergency management projects of national significance aimed at improving Australia's ability to prevent, prepare, respond to and recover from disasters.</i>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)	-	2,149	2,148	2,251	2,356
<b>Total component 2 expenses</b>	<b>-</b>	<b>2,149</b>	<b>2,148</b>	<b>2,251</b>	<b>2,356</b>

**Table 2.1.2: Program components of Outcome 1 (continued)**

<b>1.3.3 Disaster Risk Reduction Package</b>					
<i>Funding to deliver initiatives that reduce disaster risk at the national level. The Disaster Risk Reduction Funding Package also includes funding for a five year national partnership agreement to support the states and territories in reducing disaster risk.</i>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)	-	6,960	6,960	5,220	-
<b>Total component 3 expenses</b>	-	<b>6,960</b>	<b>6,960</b>	<b>5,220</b>	-
<b>Total expenses for program 1.3</b>	-	<b>59,109</b>	<b>140,775</b>	<b>169,138</b>	<b>177,356</b>
<b>Program 1.4: Rural Financial Counselling</b>					
<b>1.3.1 Rural Financial Counselling Service</b>					
<i>Funding to service providers to provide free and independent financial counselling to eligible farmers, fishers, foresters and small related enterprises who are experiencing, or at risk of, financial hardship.</i>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)	-	29,613	17,644	17,892	18,142
<b>Total component 1 expenses</b>	-	<b>29,613</b>	<b>17,644</b>	<b>17,892</b>	<b>18,142</b>
<b>Total expenses for program 1.4</b>	-	<b>29,613</b>	<b>17,644</b>	<b>17,892</b>	<b>18,142</b>



**Table 2.1.3: Performance criteria for Outcome 1**

Table 2.1.3 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs. The NRRA was established on 5 May 2021 and do not have performance measures to report for the 2020-21 Budget year.

<b>Outcome 1 – To lead Commonwealth action and national efforts to improve preparedness for, reduce risks associated with, and support all-hazards relief and recovery from, disasters and emergencies of all kinds, including by providing strategic leadership, policy advice and program delivery, community outreach and stakeholder engagement.</b>	
<b>Program 1.1 – NRRA - Departmental - Outcome 1</b>	
<b>Delivery</b>	The NRRA provides national leadership and strategic coordination for natural disaster resilience, risk reduction and preparedness, and all hazards disaster relief and recovery across all levels of government and sectors. It also works with all levels of government to enhance national recovery capability and preparedness and improve local resilience capacity. NRRA engages with affected communities to support locally-led recovery and improve awareness and uptake of Commonwealth relief, recovery and reconstruction support.

**Table 2.1.3: Performance criteria for Outcome 1 (continued)**

Performance information		
Year	Performance criteria	Targets
2021-22	Affected communities utilise Australian Government assistance contributing to their recovery and strengthening their preparedness for disasters	<ul style="list-style-type: none"> <li>Recipients of Australian Government disaster assistance indicate that it has assisted their recovery and they are better prepared for future disasters</li> <li>Deliver on the Strategy for long-term recovery (the Strategy) for those areas impacted by 2019 North Queensland monsoon event*</li> </ul>
	Increased community awareness of Australian Government disaster assistance	<ul style="list-style-type: none"> <li>Recovery Connect simplifies and streamlines access to Australian Government information and services associated with disasters</li> <li>Lead a whole-of-government approach to promotion and communication activities in disaster affected communities</li> <li>NRRA effectively engages with affected communities and stakeholders on support and assistance available, including on strategies to be better prepared for future disasters</li> </ul>
	NRRA contributes to better outcomes through improved collaboration with key stakeholders in the design and delivery of disaster assistance	<ul style="list-style-type: none"> <li>Improved collaboration with key stakeholders, in the design and delivery of assistance to individuals, businesses and communities impacted by disasters</li> </ul>
	NRRA delivers timely, coordinated and robust advice to government to improve the circumstances of disaster and emergency affected communities	<ul style="list-style-type: none"> <li>NRRA provides high quality, timely advice to relevant government agencies which assists in responding to conditions on the ground</li> </ul>

**Table 2.1.3: Performance criteria for Outcome 1 (continued)**

Year	Performance criteria (a)	Actual Achievement/Targets
	Effective disaster risk reduction planning, coordination, and capability enhances Australia's ability to prepare for, respond to disasters	<ul style="list-style-type: none"> <li>• Demonstrated progress against key initiatives within the National Disaster Risk Reduction Framework</li> <li>• <i>Establish two Resilience Hub pilots to work across all levels of government to test new and innovative ways of achieving disaster risk reduction*</i></li> </ul>
2022-23 and beyond	As per 2021-22	As per 2021-22, with the exception of * which will cease in 2023-24
<b>Purposes (b)</b>	The purpose of the National Recovery and Resilience Agency is to provide strategic leadership and coordination of the Australian Government's recovery, resilience and risk reduction assistance to communities affected by disasters and emergencies of all kinds. The Agency advises on and delivers programs that enable communities to recover from and be better positioned to prepare for and respond to disasters and emergencies of all kinds.	

<b>Program 1.2 – Australian Government Preparedness, Risk Reduction, Relief, Recovery and Other Support Programs.</b>	
<b>Delivery</b>	The NRRA administers the Disaster Recovery Funding Arrangements to provide timely and targeted payments and support to individuals and families affected by major disasters throughout Australia. This includes, but is not limited to, the Australian Government Disaster Recovery Payment, the Disaster Recovery Allowance, the Pandemic Leave Disaster Payment, and equivalent ex-gratia payments for New Zealand citizens. It will also design, oversee and administer natural disaster recovery, resilience, risk reduction and preparedness funding programs. This includes the Preparing Australia Package to improve long term resilience of Australian communities and households and the Black Summer Bushfire Recovery Grants to support the ongoing short to medium-term recovery needs of those communities impacted by the 2019-20 bushfires.

<b>Performance information</b>		
Year	Performance criteria	Targets
2021-22	Effective all hazards coordination, response and recovery activities reduce the impact of threats on Australia and the Community	<ul style="list-style-type: none"> <li>• Advice regarding domestic disaster assistance requests is provided to Government within set timeframes</li> </ul>
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purposes (b)</b>	The purpose of the National Recovery and Resilience Agency is to provide strategic leadership and coordination of the Australian Government's recovery, resilience and risk reduction assistance to communities affected by disasters and emergencies of all kinds. The Agency advises on and delivers programs that enable communities to recover from and be better positioned to prepare for and respond to disasters and emergencies of all kinds.	

**Table 2.1.3: Performance criteria for Outcome 1 (continued)**

<b>Program 1.3 – Australian Government Resilience, Preparedness and Disaster Risk Reduction Support.</b>	
<b>Delivery</b>	The NRRA will design, oversee and administer natural disaster recovery, resilience, risk reduction and preparedness funding programs. This includes the Preparing Australia Package to improve long term resilience of Australian communities and households and the Black Summer Bushfire Recovery Grants to support the ongoing short to medium-term recovery needs of those communities impacted by the 2019-20 bushfires.

<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria (a)</b>	<b>Actual Achievement/Targets</b>
2021-22	<i>Affected communities utilise Australian Government assistance contributing to their recovery and strengthening their preparedness for disasters</i>	<ul style="list-style-type: none"> <li>• <i>Grants are made available to communities that were disaster-declared as a result of the 2019-20 bushfires</i></li> <li>• <i>The Preparing Australia Package is designed and will comprise two elements, Public risk reduction – Preparing Australian Communities Program and Private risk reduction – Preparing Australian Homes Program</i></li> </ul>
2022-23 and beyond	As per 2021-22	<ul style="list-style-type: none"> <li>• <i>Positive uptake of Australian Government disaster recovery, resilience and risk reduction assistance</i></li> <li>• <i>Recipients of Australian Government disaster recovery, resilience and risk reduction assistance indicate that it has assisted their recovery and they are better prepared for future disasters</i></li> </ul>
<b>Purposes (b)</b>	The purpose of the National Recovery and Resilience Agency is to provide strategic leadership and coordination of the Australian Government's recovery, resilience and risk reduction assistance to communities affected by disasters and emergencies of all kinds. The Agency advises on and delivers programs that enable communities to recover from and be better positioned to prepare for and respond to disasters and emergencies of all kinds.	

**Table 2.2.3: Performance criteria for Outcome 1 (continued)**

<b>Program 1.4 – Rural Financial Counselling</b>	
<b>Delivery</b>	The Rural Financial Counselling Service is an initiative administered by the NRRA that provides free and independent financial counselling to eligible farmers, fishers, foresters and small related enterprises who are experiencing, or at risk of, financial hardship.

<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria (a)</b>	<b>Actual Achievement/Targets</b>
2021-22	Clients who engage with the service become financially self-reliant and their businesses are better prepared to deal with risks	<ul style="list-style-type: none"> <li><i>Clients indicate that the service has assisted them to become more financially self-sufficient and better prepared to deal with risks</i></li> </ul>
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purposes (b)</b>	The purpose of the National Recovery and Resilience Agency is to provide strategic leadership and coordination of the Australian Government's recovery, resilience and risk reduction assistance to communities affected by disasters and emergencies of all kinds. The Agency advises on and delivers programs that enable communities to recover from and be better positioned to prepare for and respond to disasters and emergencies of all kinds.	

- a) New or modified performance criteria that reflect new or materially changed programs are shown in italics.  
 b) The NRRA may revise its purpose when developing its 2021-22 Corporate Plan.

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

Estimated financial results for 2020-21 only reflect the combined balances and transactions for the NRRA following its establishment on 5 May 2021. Transactions for the National Bushfire Recovery Agency prior to this date form part of the Department of the Prime Minister and Cabinet's accounts. Other functions transferring into the NRRA and new measures also only impact the Agency's accounts from 2021-22 onwards.

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

The Entity Resource Statement (Table 1.1) provides a consolidated view of all the resources available in 2021-22. This includes appropriation receivable that is yet to be drawn down to cover payables and provisions on the Departmental Balance Sheet (Table 3.2). The Comprehensive Income Statement (Table 3.1) shows only the operating appropriation provided in 2021-22.

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

##### *Departmental financial statements*

The establishment of the NRRA combined with additional functions transferring from the Department of Agriculture, Water and the Environment and the Department of Home Affairs and other new measures (as outlined in Table 1.2), are the drivers for the general increase in estimates from 2021-22 onwards.

In all Budget years the NRRA is budgeting for a break-even operating result, adjusted for depreciation and amortisation expenses and right-of-use asset transactions (in accordance with Accounting Standard AASB 116 Leases).

##### *Administered financial statements*

Prior to 2021-22 the NRRA, and the former National Drought and North Queensland Flood Response and Recovery Agency, had no administered expenses. Administered expenses for 2021-22 and across each forward year have increased due to appropriations for the new measure identified in Table 1.2, and functions and associated appropriation and assets relating to the Rural Financial Counselling Services and disaster risk reduction and recovery functions incorporated into the Agency from 1 July 2021 from the Department of Agriculture, Water and the Environment and the Department of Home Affairs respectively.

3.2. Budgeted financial statements tables

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	14,209	26,895	23,966	23,575	23,667
Suppliers	19,283	23,007	14,402	12,885	12,604
Depreciation and amortisation (a)	1,535	3,197	2,775	2,467	2,428
Finance costs	7	57	44	31	18
Other	50	148	131	132	133
<b>Total expenses</b>	<b>35,084</b>	<b>53,304</b>	<b>41,318</b>	<b>39,090</b>	<b>38,850</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other	54	54	54	54	54
<b>Total own-source revenue</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>
<b>Total own-source income</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>
<b>Net (cost of)/contribution by services</b>	<b>(35,030)</b>	<b>(53,250)</b>	<b>(41,264)</b>	<b>(39,036)</b>	<b>(38,796)</b>
Revenue from government	34,156	51,375	39,844	37,958	37,790
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(874)</b>	<b>(1,875)</b>	<b>(1,420)</b>	<b>(1,078)</b>	<b>(1,006)</b>
<b>Total comprehensive income/(loss)</b>	<b>(874)</b>	<b>(1,875)</b>	<b>(1,420)</b>	<b>(1,078)</b>	<b>(1,006)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(874)</b>	<b>(1,875)</b>	<b>(1,420)</b>	<b>(1,078)</b>	<b>(1,006)</b>

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations</b>	-	-	-	-	-
plus: depreciation/amortisation expenses previously funded through revenue appropriations (a)	839	1,525	1,386	1,204	1,165
plus: depreciation/amortisation expenses for ROU (b)	696	1,672	1,389	1,263	1,263
less: principal repayments on leased assets (b)	(661)	(1,322)	(1,355)	(1,389)	(1,422)
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>(874)</b>	<b>(1,875)</b>	<b>(1,420)</b>	<b>(1,078)</b>	<b>(1,006)</b>

Prepared on Australian Accounting Standards basis.

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



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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	125	125	125	125	125
Trade and other receivables	11,478	11,478	11,478	11,478	11,478
<b>Total financial assets</b>	<b>11,603</b>	<b>11,603</b>	<b>11,603</b>	<b>11,603</b>	<b>11,603</b>
<b>Non-financial assets</b>					
Land and buildings	1,138	6,721	4,851	3,208	1,565
Property, plant and equipment	975	1,702	1,372	1,071	729
Intangibles	807	633	360	140	-
Other non-financial assets	62	62	62	62	62
<b>Total non-financial assets</b>	<b>2,982</b>	<b>9,118</b>	<b>6,645</b>	<b>4,481</b>	<b>2,356</b>
<b>Total assets</b>	<b>14,585</b>	<b>20,721</b>	<b>18,248</b>	<b>16,084</b>	<b>13,959</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	602	737	795	795	795
Other payables	113	113	113	113	113
<b>Total payables</b>	<b>715</b>	<b>850</b>	<b>908</b>	<b>908</b>	<b>908</b>
<b>Interest bearing liabilities</b>					
Leases	693	5,288	4,033	2,744	1,422
<b>Total interest bearing liabilities</b>	<b>693</b>	<b>5,288</b>	<b>4,033</b>	<b>2,744</b>	<b>1,422</b>
<b>Provisions</b>					
Employee provisions	749	614	556	556	556
Other provisions	87	87	87	87	87
<b>Total provisions</b>	<b>836</b>	<b>701</b>	<b>643</b>	<b>643</b>	<b>643</b>
<b>Total liabilities</b>	<b>2,244</b>	<b>6,839</b>	<b>5,584</b>	<b>4,295</b>	<b>2,973</b>
<b>Net assets</b>	<b>12,341</b>	<b>13,882</b>	<b>12,664</b>	<b>11,789</b>	<b>10,986</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	3,101	6,517	6,719	6,922	7,125
Retained surplus (accumulated deficit)	9,240	7,365	5,945	4,867	3,861
<b>Total parent entity interest</b>	<b>12,341</b>	<b>13,882</b>	<b>12,664</b>	<b>11,789</b>	<b>10,986</b>
<b>Total equity</b>	<b>12,341</b>	<b>13,882</b>	<b>12,664</b>	<b>11,789</b>	<b>10,986</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2021-22)**

	Retained earnings	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2021</b>			
Balance carried forward from previous period	9,240	3,101	12,341
<b>Adjusted opening balance</b>	<b>9,240</b>	<b>3,101</b>	<b>12,341</b>
<b>Comprehensive income</b>			
Surplus/(deficit) for the period	(1,875)	-	(1,875)
<b>Total comprehensive income</b>	<b>(1,875)</b>	<b>-</b>	<b>(1,875)</b>
of which:			
Attributable to the Australian Government	(1,875)	-	(1,875)
<b>Transactions with owners</b>			
<b>Contributions by owners</b>			
Departmental Capital Budget (DCB)	-	3,416	3,416
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>3,416</b>	<b>3,416</b>
<b>Estimated closing balance as at 30 June 2022</b>	<b>7,365</b>	<b>6,517</b>	<b>13,882</b>
<b>Closing balance attributable to the Australian Government</b>	<b>7,365</b>	<b>6,517</b>	<b>13,882</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	36,256	51,375	39,844	37,958	37,790
<b>Total cash received</b>	<b>36,256</b>	<b>51,375</b>	<b>39,844</b>	<b>37,958</b>	<b>37,790</b>
<b>Cash used</b>					
Employees	14,151	27,030	24,024	23,575	23,667
Suppliers	19,387	22,818	14,290	12,831	12,550
Interest payments on lease liability	7	57	44	31	18
Other	50	148	131	132	133
<b>Total cash used</b>	<b>33,595</b>	<b>50,053</b>	<b>38,489</b>	<b>36,569</b>	<b>36,368</b>
<b>Net cash from/(used by) operating activities</b>	<b>2,661</b>	<b>1,322</b>	<b>1,355</b>	<b>1,389</b>	<b>1,422</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of non-financial asset	2,200	3,416	202	203	203
<b>Total cash used</b>	<b>2,200</b>	<b>3,416</b>	<b>202</b>	<b>203</b>	<b>203</b>
<b>Net cash from/(used by) investing activities</b>	<b>(2,200)</b>	<b>(3,416)</b>	<b>(202)</b>	<b>(203)</b>	<b>(203)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	200	3,416	202	203	203
<b>Total cash received</b>	<b>200</b>	<b>3,416</b>	<b>202</b>	<b>203</b>	<b>203</b>
<b>Cash used</b>					
Principal payments on lease liability	661	1,322	1,355	1,389	1,422
<b>Total cash used</b>	<b>661</b>	<b>1,322</b>	<b>1,355</b>	<b>1,389</b>	<b>1,422</b>
<b>Net cash from/(used by) financing activities</b>	<b>(461)</b>	<b>2,094</b>	<b>(1,153)</b>	<b>(1,186)</b>	<b>(1,219)</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	125	125	125	125	125
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>125</b>	<b>125</b>	<b>125</b>	<b>125</b>	<b>125</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	200	3,416	202	203	203
<b>Total new capital appropriations</b>	<b>200</b>	<b>3,416</b>	<b>202</b>	<b>203</b>	<b>203</b>
<b>Provided for:</b>					
Purchase of non-financial assets	200	3,416	202	203	203
<b>Total items</b>	<b>200</b>	<b>3,416</b>	<b>202</b>	<b>203</b>	<b>203</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	2,200	3,416	202	203	203
<b>TOTAL</b>	<b>2,200</b>	<b>3,416</b>	<b>202</b>	<b>203</b>	<b>203</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	2,200	3,416	202	203	203
<b>Total cash used to acquire assets</b>	<b>2,200</b>	<b>3,416</b>	<b>202</b>	<b>203</b>	<b>203</b>

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 2021-22)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2021</b>				
Gross book value	1,090	1,169	1,066	3,325
Gross book value - ROU assets	1,014	545	-	1,559
Accumulated depreciation/ amortisation and impairment	(458)	(324)	(259)	(1,041)
Accumulated depreciation/amortisation and impairment - ROU assets	(508)	(415)	-	(923)
<b>Opening net book balance</b>	<b>1,138</b>	<b>975</b>	<b>807</b>	<b>2,920</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	2,000	1,316	100	3,416
By purchase - appropriation ordinary annual services - ROU assets	5,817	100	-	5,917
From acquisition of entities or operations (including restructuring)	-	-	-	-
<b>Total additions</b>	<b>7,817</b>	<b>1,416</b>	<b>100</b>	<b>9,333</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(725)	(526)	(274)	(1,525)
Depreciation/amortisation on ROU assets	(1,509)	(163)	-	(1,672)
<b>Total other movements</b>	<b>(2,234)</b>	<b>(689)</b>	<b>(274)</b>	<b>(3,197)</b>
<b>As at 30 June 2022</b>				
Gross book value	3,090	2,485	1,166	6,741
Gross book value - ROU assets	6,831	645	-	7,476
Accumulated depreciation/ amortisation and impairment	(1,183)	(850)	(533)	(2,566)
Accumulated depreciation/amortisation and impairment - ROU assets	(2,017)	(578)	-	(2,595)
<b>Closing net book balance</b>	<b>6,721</b>	<b>1,702</b>	<b>633</b>	<b>9,056</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2021- 22 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)**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Suppliers	-	9,109	9,108	7,471	2,356
Personal benefits	-	12,789	-	-	-
Grants	-	206,888	238,785	239,238	193,142
<b>Total expenses administered on behalf of Government</b>	<b>-</b>	<b>228,786</b>	<b>247,893</b>	<b>246,709</b>	<b>195,498</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Interest	-	1,097	269	175	140
<b>Total non-taxation revenue</b>	<b>-</b>	<b>1,097</b>	<b>269</b>	<b>175</b>	<b>140</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>-</b>	<b>1,097</b>	<b>269</b>	<b>175</b>	<b>140</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>-</b>	<b>1,097</b>	<b>269</b>	<b>175</b>	<b>140</b>
<b>Net (cost of)/contribution by services</b>	<b>-</b>	<b>227,689</b>	<b>247,624</b>	<b>246,534</b>	<b>195,358</b>
<b>Total comprehensive income/(loss)</b>	<b>-</b>	<b>227,689</b>	<b>247,624</b>	<b>246,534</b>	<b>195,358</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	-	103	103	103	103
Trade and other receivables	-	43,190	22,126	14,295	7,378
<b>Total financial assets</b>	-	<b>43,293</b>	<b>22,229</b>	<b>14,398</b>	<b>7,481</b>
<b>Total assets administered on behalf of Government</b>	-	<b>43,293</b>	<b>22,229</b>	<b>14,398</b>	<b>7,481</b>
<b>Net assets/(liabilities)</b>	-	<b>43,293</b>	<b>22,229</b>	<b>14,398</b>	<b>7,481</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Interest	-	1,097	269	175	140
Other	-	4,691	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>5,788</b>	<b>269</b>	<b>175</b>	<b>140</b>
<b>Cash used</b>					
Grant	-	206,888	238,785	239,238	193,142
Personal benefits	-	12,789	-	-	-
Suppliers	-	9,109	9,108	7,471	2,356
<b>Total cash used</b>	<b>-</b>	<b>228,786</b>	<b>247,893</b>	<b>246,709</b>	<b>195,498</b>
<b>Net cash from/(used by) operating activities</b>	<b>-</b>	<b>(222,998)</b>	<b>(247,624)</b>	<b>(246,534)</b>	<b>(195,358)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Repayments of advances and loans	-	17,803	21,064	7,831	6,917
<b>Total cash received</b>	<b>-</b>	<b>17,803</b>	<b>21,064</b>	<b>7,831</b>	<b>6,917</b>
<b>Net cash from/(used by) investing activities</b>	<b>-</b>	<b>17,803</b>	<b>21,064</b>	<b>7,831</b>	<b>6,917</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>(205,195)</b>	<b>(226,560)</b>	<b>(238,703)</b>	<b>(188,441)</b>
Cash and cash equivalents at beginning of reporting period	-	-	103	103	103
Cash from Official Public Account for:					
- Appropriations	-	228,786	247,893	246,709	195,498
- Transfers from other entities (restructures)	-	103	-	-	-
<b>Total cash from Official Public Account</b>	<b>-</b>	<b>228,889</b>	<b>247,893</b>	<b>246,709</b>	<b>195,498</b>
Cash to Official Public Account for:					
- Appropriations	-	(23,591)	(21,333)	(8,006)	(7,057)
<b>Total cash to Official Public Account</b>	<b>-</b>	<b>(23,591)</b>	<b>(21,333)</b>	<b>(8,006)</b>	<b>(7,057)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>103</b>	<b>103</b>	<b>103</b>	<b>103</b>

Prepared on Australian Accounting Standards basis.



# **Office of National Intelligence**

## **Entity resources and planned performance**



# Office of National Intelligence

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# Office of National Intelligence

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

The ONI positions the Australian Government to respond to a changing and complex environment through the provision of intelligence assessments and collection of open source information. In parallel with this, ONI is responsible for enterprise-level management of the National Intelligence Community (NIC) and ensures a single point of accountability to the Prime Minister and National Security Committee of Cabinet on intelligence matters.

#### All-source assessment

The ONI's intelligence assessment function – drawing on all sources – seeks to provide the Government with a decision making advantage by helping it to interpret developments across the world. The ONI's assessment remit also extends to matters of political, strategic or economic significance to Australia without an international aspect, in support of ONI's other functions and to complement the work of other NIC agencies.

The ONI's success in delivering impactful assessments hinges on its ability to access, understand and interpret intelligence – and publicly available information – and to identify, analyse and communicate meaning effectively. The ONI's assessment function continues to evolve to meet government's requirements and improve its responsiveness to the needs of the Prime Minister and other key policy customers.

#### Open Source Centre

The ONI's Open Source Centre (OSC) is responsible for collecting, interpreting and disseminating information relating to matters of political, strategic or economic significance to Australia, which is available to the public. The OSC's output provides unique value to government by filling information gaps for decision makers.

#### Enterprise Management

The ONI is responsible for leading the NIC, with a focus on promoting the integration of the community. ONI's goal is to ensure Australia has an agile, joined-up intelligence enterprise that will meet the challenges of Australia's evolving security environment.

## *ONI Budget Statements*

To achieve this, ONI has a broad coordination, evaluation and prioritisation remit; this includes overseeing the mechanism that sets and implements Australia's intelligence priorities, as well as being accountable for evaluating the NIC's performance against these priorities.

Another key element of ONI's enterprise leadership function is addressing the NIC's future capability requirements by developing and coordinating capability funding proposals. The ONI is also responsible for NIC governance structures and strategic workforce planning for the community, coordinating foreign intelligence engagement and integrating key intelligence missions across the NIC.

### **Advisory functions**

The Director-General of National Intelligence is the principal advisor to the Prime Minister on intelligence matters, which includes providing advice on intelligence collection and assessment priorities, NIC intelligence capabilities, the allocation of responsibility for intelligence collection across the NIC, as well as matters relating to the NIC more generally.

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

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

- political, economic and strategic shifts in international circumstances
- evolutions in ONI's operating environment domestically
- an expanding customer base that is asking more of both ONI and the broader NIC, and
- a rapidly growing and diversifying information environment.

The ONI's strategic risks – those that relate to the fulfilment of its purpose – are mitigated in part by a robust risk management framework and its internal governance framework.

## **1.2 Entity resource statement**

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

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

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

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

**Table 1.1: ONI resource statement — Budget estimates for 2021-22 as at Budget May 2021**

	2020-21 <i>Estimated actual</i> \$'000	2021-22 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	48,574	52,420
Departmental appropriation (b)	91,907	91,844
s74 external revenue (c)	800	1,000
Departmental capital budget (d)	4,172	4,246
Annual appropriations - other services - non-operating (e)		
Prior year appropriations available	416	416
Equity injection	2,209	904
Total departmental annual appropriations	<u>148,078</u>	<u>150,830</u>
<b>Total departmental resourcing</b>	<b>148,078</b>	<b>150,830</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)	1,574	4,344
Total administered annual appropriations	<u>1,574</u>	<u>4,344</u>
<b>Total administered resourcing</b>	<b>1,574</b>	<b>4,344</b>
<b>Total resourcing for ONI</b>	<b>149,652</b>	<b>155,174</b>
	2020-21	2021-22
<b>Average staffing level (number)</b>	<b>310</b>	<b>330</b>

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

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

- a) Appropriation Bill (No.1) 2021-22.
- b) Excludes Departmental Capital Budget (DCB).
- c) Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- e) Appropriation Bill (No.2) 2021-22.



**1.3 Budget measures**

The ONI has no budget measures in the 2021-22 Budget.

## **Section 2: Outcomes and planned performance**

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

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

## 2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

**Table 2.1.1: Budgeted expenses for Outcome 1**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Program 1.1: Assessments and Reports</b>					
Departmental expenses					
Departmental appropriation	37,853	45,922	40,364	39,564	38,466
Expenses not requiring appropriation in the Budget year (b)	6,191	6,316	6,367	6,346	4,483
<b>Departmental total</b>	<b>44,044</b>	<b>52,238</b>	<b>46,731</b>	<b>45,910</b>	<b>42,949</b>
<b>Total expenses for program 1.1</b>	<b>44,044</b>	<b>52,238</b>	<b>46,731</b>	<b>45,910</b>	<b>42,949</b>
<b>Program 1.2: Coordination and Evaluation</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No.1)	1,574	4,344	5,349	5,329	1,000
<b>Administered total</b>	<b>1,574</b>	<b>4,344</b>	<b>5,349</b>	<b>5,329</b>	<b>1,000</b>
Departmental expenses					
Departmental appropriation	37,853	45,922	40,364	39,564	38,467
s74 external revenue (a)	800	1,000	1,000	1,000	1,000
Expenses not requiring appropriation in the Budget year (b)	6,191	6,317	6,368	6,347	4,483
<b>Departmental total</b>	<b>44,844</b>	<b>53,239</b>	<b>47,732</b>	<b>46,911</b>	<b>43,950</b>
<b>Total expenses for program 1.2</b>	<b>46,418</b>	<b>57,583</b>	<b>53,081</b>	<b>52,240</b>	<b>44,950</b>

ONI Budget Statements

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No.1)	1,574	4,344	5,349	5,329	1,000
<b>Administered total</b>	<b>1,574</b>	<b>4,344</b>	<b>5,349</b>	<b>5,329</b>	<b>1,000</b>
Departmental expenses					
Departmental appropriation	75,706	91,844	80,728	79,128	76,933
s74 external revenue (a)	800	1,000	1,000	1,000	1,000
Expenses not requiring appropriation in the Budget year (b)	12,382	12,633	12,735	12,693	8,966
<b>Departmental total</b>	<b>88,888</b>	<b>105,477</b>	<b>94,463</b>	<b>92,821</b>	<b>86,899</b>
<b>Total expenses for Outcome 1</b>	<b>90,462</b>	<b>109,821</b>	<b>99,812</b>	<b>98,150</b>	<b>87,899</b>
	2020-21	2021-22			
<b>Average staffing level (number)</b>	<b>310</b>	<b>330</b>			

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

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

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

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

The Entity Resource Statement (Table 1.1) provides a consolidated view of all the resources available to ONI in 2021-22. This includes equity injections and appropriation receivable that is yet to be drawn down to cover payables and provisions on the Departmental Balance Sheet (Table 3.2). The Comprehensive Income Statement (Table 3.1) shows only the operating appropriation provided in 2021-22.

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

##### *Comprehensive income statement*

The ONI is budgeting for a break-even operating result, adjusted for depreciation and amortisation expense in 2021-22, and forward estimate years.

##### *Budgeted departmental balance sheet*

Cash balances are maintained within a working capital limit of \$0.7 million as agreed with the Department of Finance.

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

##### *Budgeted departmental statement of cash flows*

The cash flow is consistent with, and representative of, the transactions reported in the comprehensive income statement (Table 3.1), adjusted for non-cash items and anticipated capital purchases.

##### **Administered**

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

**3.2. Budgeted financial statements tables**

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	48,929	59,425	61,224	60,309	58,300
Suppliers	26,380	33,556	20,617	19,786	19,431
Grants	1,400	-	-	-	-
Depreciation and amortisation (a)	11,700	12,088	12,288	12,469	8,991
Finance costs	479	408	334	257	177
<b>Total expenses</b>	<b>88,888</b>	<b>105,477</b>	<b>94,463</b>	<b>92,821</b>	<b>86,899</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other	800	1,000	1,000	1,000	1,000
<b>Total own-source revenue</b>	<b>800</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Gains</b>					
Other	4,200	4,200	4,200	4,200	4,200
<b>Total gains</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>
<b>Total own-source income</b>	<b>5,000</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>
<b>Net (cost of)/contribution by services</b>	<b>(83,888)</b>	<b>(100,277)</b>	<b>(89,263)</b>	<b>(87,621)</b>	<b>(81,699)</b>
Revenue from government	91,907	91,844	80,728	79,128	76,933
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>8,019</b>	<b>(8,433)</b>	<b>(8,535)</b>	<b>(8,493)</b>	<b>(4,766)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>	<b>8,019</b>	<b>(8,433)</b>	<b>(8,535)</b>	<b>(8,493)</b>	<b>(4,766)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>8,019</b>	<b>(8,433)</b>	<b>(8,535)</b>	<b>(8,493)</b>	<b>(4,766)</b>

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>16,201</b>	-	-	-	-
plus: depreciation/amortisation expenses previously funded through revenue appropriations (a)	7,701	8,159	8,468	8,649	5,310
plus: depreciation/amortisation expenses for ROU (b)	3,999	3,929	3,820	3,820	3,681
less: principal repayments on leased assets (b)	3,518	3,655	3,753	3,976	4,225
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>8,019</b>	<b>(8,433)</b>	<b>(8,535)</b>	<b>(8,493)</b>	<b>(4,766)</b>

Prepared on Australian Accounting Standards basis.

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	700	700	700	700	700
Trade and other receivables	55,222	55,213	56,131	56,893	65,343
<b>Total financial assets</b>	<b>55,922</b>	<b>55,913</b>	<b>56,831</b>	<b>57,593</b>	<b>66,043</b>
<b>Non-financial assets</b>					
Land and buildings	38,450	32,881	27,354	21,794	15,703
Property, plant and equipment	10,379	9,275	8,013	6,072	7,606
Intangibles	543	278	1,313	5,760	5,760
Other non-financial assets	3,169	3,169	3,169	3,169	3,169
<b>Total non-financial assets</b>	<b>52,541</b>	<b>45,603</b>	<b>39,849</b>	<b>36,795</b>	<b>32,238</b>
Assets held for sale					
<b>Total assets</b>	<b>108,463</b>	<b>101,516</b>	<b>96,680</b>	<b>94,388</b>	<b>98,281</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	3,361	3,361	3,361	3,361	3,361
Other payables	1,063	1,063	1,063	1,063	1,063
<b>Total payables</b>	<b>4,424</b>	<b>4,424</b>	<b>4,424</b>	<b>4,424</b>	<b>4,424</b>
<b>Interest bearing liabilities</b>					
Leases	23,942	20,287	16,534	12,558	8,333
<b>Total interest bearing liabilities</b>	<b>23,942</b>	<b>20,287</b>	<b>16,534</b>	<b>12,558</b>	<b>8,333</b>
<b>Provisions</b>					
Employee provisions	17,327	17,322	18,255	19,032	27,482
Other provisions	150	145	130	115	115
<b>Total provisions</b>	<b>17,477</b>	<b>17,467</b>	<b>18,385</b>	<b>19,147</b>	<b>27,597</b>
<b>Total liabilities</b>	<b>45,843</b>	<b>42,178</b>	<b>39,343</b>	<b>36,129</b>	<b>40,354</b>
<b>Net assets</b>	<b>62,620</b>	<b>59,338</b>	<b>57,337</b>	<b>58,259</b>	<b>57,927</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	77,346	82,496	89,030	98,445	102,879
Reserves	3,188	3,188	3,188	3,188	3,188
Retained surplus (accumulated deficit)	(17,914)	(26,346)	(34,881)	(43,374)	(48,140)
<b>Total parent entity interest</b>	<b>62,620</b>	<b>59,338</b>	<b>57,337</b>	<b>58,259</b>	<b>57,927</b>
<b>Total equity</b>	<b>62,620</b>	<b>59,338</b>	<b>57,337</b>	<b>58,259</b>	<b>57,927</b>

Prepared on Australian Accounting Standards basis.

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



**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2021-22)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2021</b>				
Balance carried forward from previous period	(17,914)	3,188	77,346	62,620
<b>Adjusted opening balance</b>	<b>(17,914)</b>	<b>3,188</b>	<b>77,346</b>	<b>62,620</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(8,433)	-	-	(8,433)
<b>Total comprehensive income</b>	<b>(8,433)</b>	<b>-</b>	<b>-</b>	<b>(8,433)</b>
of which:				
Attributable to the Australian Government	(8,433)	-	-	(8,433)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity injection - Appropriation	-	-	904	904
Departmental Capital Budget (DCB)	-	-	4,246	4,246
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>5,150</b>	<b>5,150</b>
<b>Estimated closing balance as at 30 June 2022</b>	<b>(26,347)</b>	<b>3,188</b>	<b>82,496</b>	<b>59,337</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(26,346)</b>	<b>3,188</b>	<b>82,496</b>	<b>59,338</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	88,754	91,853	79,810	78,366	72,708
Net GST received	2,360	2,709	1,901	2,044	1,671
Other	800	1,000	1,000	1,000	1,000
<b>Total cash received</b>	<b>91,914</b>	<b>95,562</b>	<b>82,711</b>	<b>81,410</b>	<b>75,379</b>
<b>Cash used</b>					
Employees	47,922	53,448	54,938	52,909	50,704
Suppliers	34,126	33,009	18,644	19,226	15,231
Interest payments on lease liability	476	405	331	254	174
s74 external revenue transferred to the OPA	5,045	5,045	5,045	5,045	5,045
Grants	1,400				
<b>Total cash used</b>	<b>88,969</b>	<b>91,907</b>	<b>78,958</b>	<b>77,434</b>	<b>71,154</b>
<b>Net cash from/(used by) operating activities</b>	<b>2,945</b>	<b>3,655</b>	<b>3,753</b>	<b>3,976</b>	<b>4,225</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	6,381	5,150	6,534	9,415	4,434
<b>Total cash used</b>	<b>6,381</b>	<b>5,150</b>	<b>6,534</b>	<b>9,415</b>	<b>4,434</b>
<b>Net cash from/(used by) investing activities</b>	<b>(6,381)</b>	<b>(5,150)</b>	<b>(6,534)</b>	<b>(9,415)</b>	<b>(4,434)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	6,381	5,150	6,534	9,415	4,434
<b>Total cash received</b>	<b>6,381</b>	<b>5,150</b>	<b>6,534</b>	<b>9,415</b>	<b>4,434</b>
<b>Cash used</b>					
Principal payments on lease liability	3,518	3,655	3,753	3,976	4,225
<b>Total cash used</b>	<b>3,518</b>	<b>3,655</b>	<b>3,753</b>	<b>3,976</b>	<b>4,225</b>
<b>Net cash from/(used by) financing activities</b>	<b>2,863</b>	<b>1,495</b>	<b>2,781</b>	<b>5,439</b>	<b>209</b>
<b>Net increase/(decrease) in cash held</b>	<b>(573)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	1,273	700	700	700	700
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget-Bill 1 (DCB)	4,172	4,246	4,306	4,368	4,429
Equity injections-Bill 2	2,209	904	2,228	5,047	5
<b>Total new capital appropriations</b>	<b>6,381</b>	<b>5,150</b>	<b>6,534</b>	<b>9,415</b>	<b>4,434</b>
<b>Provided for:</b>					
<i>Purchase of non-financial assets</i>	6,381	5,150	6,534	9,415	4,434
<b>Total items</b>	<b>6,381</b>	<b>5,150</b>	<b>6,534</b>	<b>9,415</b>	<b>4,434</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
<b>ASSETS</b>					
Funded by capital appropriations (a)	2,209	904	2,228	5,047	5
Funded by capital appropriation-DCB (b)	4,172	4,246	4,306	4,368	4,429
<b>TOTAL</b>	<b>6,381</b>	<b>5,150</b>	<b>6,534</b>	<b>9,415</b>	<b>4,434</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	6,381	5,150	6,534	9,415	4,434
<b>Total cash used to acquire assets</b>	<b>6,381</b>	<b>5,150</b>	<b>6,534</b>	<b>9,415</b>	<b>4,434</b>

Prepared on Australian Accounting Standards basis.

- a) Includes both current Bill 2 and prior Act 2/4/6 appropriations and special capital appropriations.  
b) Includes purchases from current and previous years' DCBs.

**Table 3.6: Statement of departmental asset movements (Budget year 2021-22)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2021</b>				
Gross book value	18,343	15,084	11,563	44,990
Gross book value-ROU assets	30,772	-	-	-
Accumulated depreciation/amortisation and impairment	(2,667)	(4,705)	(11,020)	(18,392)
Accumulated depreciation/amortisation and impairment-ROU assets	(7,998)	-	-	(7,998)
<b>Opening net book balance</b>	<b>38,450</b>	<b>10,379</b>	<b>543</b>	<b>18,600</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase-appropriation equity (a)	-	(596)	1,500	904
By purchase-appropriation ordinary annual services (b)	1,000	3,246	-	4,246
<b>Total additions</b>	<b>1,000</b>	<b>2,650</b>	<b>1,500</b>	<b>5,150</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(2,640)	(3,754)	(1,765)	(8,159)
Depreciation/amortisation on ROU assets	(3,929)	-	-	(3,929)
<b>Total other movements</b>	<b>(6,569)</b>	<b>(3,754)</b>	<b>(1,765)</b>	<b>(12,088)</b>
<b>As at 30 June 2022</b>				
Gross book value	19,343	17,734	13,063	50,140
Gross book value-ROU assets	30,772	-	-	30,772
Accumulated depreciation/amortisation and impairment	(5,307)	(8,459)	(12,785)	(26,551)
Accumulated depreciation/amortisation and impairment-ROU assets	(11,927)	-	-	(11,927)
<b>Closing net book balance</b>	<b>32,881</b>	<b>9,275</b>	<b>278</b>	<b>42,434</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No.2) 2021-22, including Collection Development Acquisition Budgets.
- b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2021-22 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)**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Suppliers	572	142	147	179	-
Grants	1,002	4,202	5,202	5,150	1,000
<b>Total expenses administered on behalf of Government</b>	<b>1,574</b>	<b>4,344</b>	<b>5,349</b>	<b>5,329</b>	<b>1,000</b>
<b>Net (cost of)/contribution by services</b>	<b>(1,574)</b>	<b>(4,344)</b>	<b>(5,349)</b>	<b>(5,329)</b>	<b>(1,000)</b>
<b>Surplus/(deficit)</b>	<b>(1,574)</b>	<b>(4,344)</b>	<b>(5,349)</b>	<b>(5,329)</b>	<b>(1,000)</b>
<b>Total comprehensive income/(loss)</b>	<b>(1,574)</b>	<b>(4,344)</b>	<b>(5,349)</b>	<b>(5,329)</b>	<b>(1,000)</b>

Prepared on Australian Accounting Standards basis.

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

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash used</b>					
Grant	1,002	4,202	5,202	5,150	1,000
Suppliers	572	142	147	179	-
<b>Total cash used</b>	<b>1,574</b>	<b>4,344</b>	<b>5,349</b>	<b>5,329</b>	<b>1,000</b>
<b>Net cash from/(used by) operating activities</b>	<b>(1,574)</b>	<b>(4,344)</b>	<b>(5,349)</b>	<b>(5,329)</b>	<b>(1,000)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(1,574)</b>	<b>(4,344)</b>	<b>(5,349)</b>	<b>(5,329)</b>	<b>(1,000)</b>
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
- Appropriations	1,574	4,344	5,349	5,329	1,000
<b>Total cash to Official Public Account</b>	<b>1,574</b>	<b>4,344</b>	<b>5,349</b>	<b>5,329</b>	<b>1,000</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

**Entity resources and planned  
performance**





# Office of the Official Secretary to the Governor-General

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# Office of the Official Secretary to the Governor-General

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

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

1. Support for the Governor-General, and
2. Administration of the Australian honours and awards system.

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

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

- the development and implementation of corporate and business plans
- effective frameworks for policy and accountability, people management, industrial relations
- ongoing, proactive management of risk, fraud, security, information and communications technology, and
- continuous budget management.

Management and mitigation of risk is further reinforced through the OOSGG's daily operations and administrative practices.

## **1.2 Entity resource statement**

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

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

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

**Table 1.1: OOSGG resource statement — Budget estimates for 2021-22 as at Budget May 2021**

	2020-21 <i>Estimated actual</i> \$'000	2021-22 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	5,322	5,564
Departmental appropriation (b)	14,292	15,705
s74 external revenue (c)	-	171
Departmental capital budget (d)	1,868	6,149
Total departmental annual appropriations	<u>21,482</u>	<u>27,589</u>
<b>Total departmental resourcing</b>	<b>21,482</b>	<b>27,589</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	467	-
Outcome 1	2,458	4,510
Administered capital budget (e)	3,304	2,707
Total administered annual appropriations	<u>6,229</u>	<u>7,217</u>
Total administered special appropriations	495	495
<b>Total administered resourcing</b>	<b>6,724</b>	<b>7,712</b>
<b>Total resourcing for OOSGG</b>	<b>28,206</b>	<b>35,301</b>
	<u>2020-21</u>	<u>2021-22</u>
<b>Average staffing level (number)</b>	<b>80</b>	<b>86</b>

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

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

- a) Appropriation Bill (No.1) 2021-22.
- b) Excludes Departmental Capital Budget (DCB).
- c) Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act 2013).
- d) Departmental capital budgets are not separately identified in Appropriation Bill (No1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- e) Administered capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

*OOSGG Budget Statements*

**1.3 Budget measures**

The OOSGG has no budget measures in the 2021-22 Budget.

## Section 2: Outcomes and planned performance

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

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plan and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for OOSGG can be found at:  
[www.gg.gov.au/office-official-secretary-governor-general/corporate-plans](http://www.gg.gov.au/office-official-secretary-governor-general/corporate-plans)

The most recent annual performance statement can be found at:  
[www.gg.gov.au/office-official-secretary-governor-general/annual-reports](http://www.gg.gov.au/office-official-secretary-governor-general/annual-reports)

## 2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

**Table 2.1.1: Budgeted expenses for Outcome 1**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Program 1.1: Support for the Governor-General and Official Activities</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No.1)	2,458	4,510	3,040	2,619	1,681
Special appropriations <i>Special appropriation - Governor-General</i>	495	495	495	495	495
Expenses not requiring appropriation in the Budget year (a)	1,985	1,985	1,985	1,985	1,639
<b>Administered total</b>	<b>4,938</b>	<b>6,990</b>	<b>5,520</b>	<b>5,099</b>	<b>3,815</b>
Departmental expenses					
Departmental appropriation	14,292	15,705	15,154	14,798	14,869
s74 external revenue (b)	-	171	171	171	-
Expenses not requiring appropriation in the Budget year (a)	567	567	567	567	621
<b>Departmental total</b>	<b>14,859</b>	<b>16,443</b>	<b>15,892</b>	<b>15,536</b>	<b>15,490</b>
<b>Total expenses for program 1.1</b>	<b>19,797</b>	<b>23,433</b>	<b>21,412</b>	<b>20,635</b>	<b>19,305</b>
	2020-21	2021-22			
<b>Average staffing level (number)</b>	<b>80</b>	<b>86</b>			

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

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

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



**Table 2.1.2: Performance criteria for Outcome 1**

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs.

<b>Outcome 1 – The performance of the Governor-General’s role is facilitated through organisation and management of official duties, management and maintenance of the official household and property and administration of the Australian Honours and Awards system.</b>	
<b>Program 1</b> – The objective of this program is to support the Governor-General and Official Activities. It comprises two components: support for the Governor-General and administration of the Australian Honours and Awards system.	
<b>Delivery (component 1)</b>	<p>The program component deliverables include:</p> <ul style="list-style-type: none"> <li>• Executive support—providing advice to the Governor-General, planning, implementing and managing Their Excellencies’ forward program of engagements, and liaising with representatives of governments, related authorities, and community groups.</li> <li>• Personal support— providing support for Their Excellencies and hospitality services for official functions.</li> <li>• Administrative services— providing governance advice and administrative services to OOSGG and managing the Governor-General’s official residences, including maintenance of property, equipment and grounds.</li> </ul>

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

<b>Performance information (component 1)</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2020-21	<ul style="list-style-type: none"> <li>• The Governor-General is satisfied with the level of advice and administrative support provided that enables him to successfully perform official duties</li> <li>• The Governor-General is satisfied with the management of the households</li> <li>• The properties are managed in accordance with the requirements of the <i>Environment Protection and Biodiversity Conservation Act 1999</i> and government policies relating to heritage properties, and with due consideration of advice provided by the National Capital Authority and other relevant authorities</li> </ul>	The Governor-General expresses satisfaction with the support he receives to perform his official duties; and with the management of the official households and properties
2021-22	<ul style="list-style-type: none"> <li>• The Governor-General is satisfied with the level of advice and administrative support provided that enables him to successfully perform official duties</li> <li>• The Governor-General is satisfied with the management of the households</li> <li>• The properties are managed in accordance with the requirements of the <i>Environment Protection and Biodiversity Conservation Act 1999</i> and government policies relating to heritage properties, and with due consideration of advice provided by the National Capital Authority and other relevant authorities</li> </ul>	The Governor-General expresses satisfaction with the support he receives to perform his official duties; and with the management of the official households and properties
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purpose</b>	The OOSGG was established in 1984, by amendment to the <i>Governor-General Act 1974</i> , to support the Governor-General in the fulfilment of his/her responsibilities. It has one Outcome and one Program, which has two components – component 1 as outlined above.	

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

<b>Delivery (component 2)</b>	<p>The program component will be delivered by administering, on behalf of the Governor-General, the Australian honours and awards system, including all civilian honours and awards for members of the Australian Defence Force.</p> <p>This includes:</p> <ul style="list-style-type: none"> <li>• Researching and preparing nominations for consideration by the Council for the Order of Australia, the Australian Bravery Decorations Council and the National Emergency Medal Committee.</li> <li>• Providing secretariat support to the Australian honours advisory bodies.</li> <li>• Undertaking the administrative tasks associated with the approval of recipients in the Australian honours system and subsequent announcement where applicable.</li> <li>• Procuring Australian honours insignia, warrants and investiture items.</li> <li>• Facilitating the approval of, and changes to, governing instruments within the Australian honours system.</li> <li>• Providing insignia to state/territory government houses, service organisations and individuals for issue, and arrange local investitures.</li> </ul>
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<b>Performance information (component 2)</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2020-21	<ul style="list-style-type: none"> <li>• The Governor-General and other key stakeholders express satisfaction with the administration of the Australian Honours and Awards system and support provided</li> <li>• Activities comply with the governing instruments for honours and awards, including the Constitution for the Order of Australia</li> <li>• The medals and insignia meet design specifications, adequate stock levels are maintained and control processes are adhered to</li> <li>• Ensure the accurate and timely issue of insignia and other resources for investitures and honours list announcements</li> </ul>	The Governor-General and the Councils and Committee supported by the Office, express satisfaction with the support provided and activities conducted
2021-22	<ul style="list-style-type: none"> <li>• The Governor-General and other key stakeholders express satisfaction with the administration of the Australian Honours and Awards system and support provided</li> <li>• Activities comply with the governing instruments for honours and awards, including the Constitution for the Order of Australia</li> <li>• The medals and insignia meet design specifications, adequate stock levels are maintained and control processes are adhered to</li> <li>• Ensure the accurate and timely issue of insignia and other resources for investitures and honours list announcements</li> </ul>	The Governor-General and the Councils and Committee supported by the Office, express satisfaction with the support provided and activities conducted

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

<b>Performance information (component 2)</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purpose</b>	The OOSGG was established in 1984, by amendment to the <i>Governor-General Act 1974</i> , to support the Governor-General in the fulfilment of his/her responsibilities. It has one Outcome and one Program, which has two components – component 2 as outlined above.	

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

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

##### **Departmental**

###### *Comprehensive income statement*

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

The OOSGG is budgeting for a break-even operating result, adjusted for depreciation and amortisation expense, in 2021-22 and the forward years.

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

###### *Balance sheet*

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

The OOSGG's primary liability is accrued employee entitlements.

##### **Administered**

###### *Schedule of budgeted income and expenses administered on behalf of government*

In 2021-22, the OOSGG will receive administered appropriations of \$0.5 million for the Governor-General's salary and \$4.5 million for support of the Australian Honours and Awards System.

###### *Administered capital budget statement*

In 2021-22, the OOSGG will receive \$2.7 million for the Administered Capital Budget to sustain the capability and condition of its heritage properties.

###### *Schedule of budgeted assets and liabilities administered on behalf of government*

The value of land and buildings is expected to increase in 2021-22 and the forward years due to the completion of projects under the Asset Management Strategy.

### 3.2. Budgeted financial statements tables

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	9,594	10,034	9,756	9,397	8,990
Suppliers	4,783	5,927	5,654	5,657	5,964
Depreciation and amortisation (a)	482	482	482	482	536
<b>Total expenses</b>	<b>14,859</b>	<b>16,443</b>	<b>15,892</b>	<b>15,536</b>	<b>15,490</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other	-	171	171	171	-
<b>Total own-source revenue</b>	<b>-</b>	<b>171</b>	<b>171</b>	<b>171</b>	<b>-</b>
<b>Gains</b>					
Other	85	85	85	85	85
<b>Total gains</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>85</b>	<b>85</b>
<b>Total own-source income</b>	<b>85</b>	<b>256</b>	<b>256</b>	<b>256</b>	<b>85</b>
<b>Net (cost of)/contribution by services</b>	<b>(14,774)</b>	<b>(16,187)</b>	<b>(15,636)</b>	<b>(15,280)</b>	<b>(15,405)</b>
Revenue from government	14,292	15,705	15,154	14,798	14,869
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(482)</b>	<b>(482)</b>	<b>(482)</b>	<b>(482)</b>	<b>(536)</b>
<b>Total comprehensive income/(loss)</b>	<b>(482)</b>	<b>(482)</b>	<b>(482)</b>	<b>(482)</b>	<b>(536)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(482)</b>	<b>(482)</b>	<b>(482)</b>	<b>(482)</b>	<b>(536)</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
<b>Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
plus: depreciation/amortisation expenses previously funded through revenue appropriations (a)	482	482	482	482	536
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>(482)</b>	<b>(482)</b>	<b>(482)</b>	<b>(482)</b>	<b>(536)</b>

Prepared on Australian Accounting Standards basis.

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	88	88	88	88	88
Trade and other receivables	5,476	5,476	5,476	5,476	5,476
<b>Total financial assets</b>	<b>5,564</b>	<b>5,564</b>	<b>5,564</b>	<b>5,564</b>	<b>5,564</b>
<b>Non-financial assets</b>					
Land and buildings	3	3	3	3	3
Property, plant and equipment	2,989	8,752	9,135	9,070	8,982
Intangibles	804	708	688	670	622
Inventories	35	35	35	35	35
Other non-financial assets	102	102	102	102	102
<b>Total non-financial assets</b>	<b>3,933</b>	<b>9,600</b>	<b>9,963</b>	<b>9,880</b>	<b>9,744</b>
<b>Total assets</b>	<b>9,497</b>	<b>15,164</b>	<b>15,527</b>	<b>15,444</b>	<b>15,308</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,364	1,364	1,364	1,364	1,364
Other payables	251	251	251	251	251
<b>Total payables</b>	<b>1,615</b>	<b>1,615</b>	<b>1,615</b>	<b>1,615</b>	<b>1,615</b>
<b>Interest bearing liabilities</b>					
Leases	3	3	3	3	3
<b>Total interest bearing liabilities</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Provisions</b>					
Employee provisions	2,616	2,616	2,616	2,616	2,616
<b>Total provisions</b>	<b>2,616</b>	<b>2,616</b>	<b>2,616</b>	<b>2,616</b>	<b>2,616</b>
<b>Total liabilities</b>	<b>4,234</b>	<b>4,234</b>	<b>4,234</b>	<b>4,234</b>	<b>4,234</b>
<b>Net assets</b>	<b>5,263</b>	<b>10,930</b>	<b>11,293</b>	<b>11,210</b>	<b>11,074</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	5,006	11,155	12,000	12,399	12,799
Reserves	621	621	621	621	621
Retained surplus (accumulated deficit)	(364)	(846)	(1,328)	(1,810)	(2,346)
<b>Total parent entity interest</b>	<b>5,263</b>	<b>10,930</b>	<b>11,293</b>	<b>11,210</b>	<b>11,074</b>
<b>Total equity</b>	<b>5,263</b>	<b>10,930</b>	<b>11,293</b>	<b>11,210</b>	<b>11,074</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2021-22)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2021</b>				
Balance carried forward from previous period	(364)	621	5,006	5,263
<b>Adjusted opening balance</b>	<b>(364)</b>	<b>621</b>	<b>5,006</b>	<b>5,263</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(482)	-	-	(482)
<b>Total comprehensive income</b>	<b>(482)</b>	<b>-</b>	<b>-</b>	<b>(482)</b>
of which:				
Attributable to the Australian Government	(482)	-	-	(482)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	6,149	6,149
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>6,149</b>	<b>6,149</b>
<b>Estimated closing balance as at 30 June 2022</b>	<b>(846)</b>	<b>621</b>	<b>11,155</b>	<b>10,930</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(846)</b>	<b>621</b>	<b>11,155</b>	<b>10,930</b>

Prepared on Australian Accounting Standards basis.



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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	14,292	15,705	15,154	14,798	14,869
Other	-	171	171	171	-
<b>Total cash received</b>	<b>14,292</b>	<b>15,876</b>	<b>15,325</b>	<b>14,969</b>	<b>14,869</b>
<b>Cash used</b>					
Employees	9,594	10,034	9,756	9,397	8,990
Suppliers	4,698	5,842	5,569	5,572	5,879
<b>Total cash used</b>	<b>14,292</b>	<b>15,876</b>	<b>15,325</b>	<b>14,969</b>	<b>14,869</b>
<b>Net cash from/(used by) operating activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	1,868	6,149	845	399	400
<b>Total cash used</b>	<b>1,868</b>	<b>6,149</b>	<b>845</b>	<b>399</b>	<b>400</b>
<b>Net cash from/(used by) investing activities</b>	<b>(1,868)</b>	<b>(6,149)</b>	<b>(845)</b>	<b>(399)</b>	<b>(400)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	1,868	6,149	845	399	400
<b>Total cash received</b>	<b>1,868</b>	<b>6,149</b>	<b>845</b>	<b>399</b>	<b>400</b>
<b>Net cash from/(used by) financing activities</b>	<b>1,868</b>	<b>6,149</b>	<b>845</b>	<b>399</b>	<b>400</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	88	88	88	88	88
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>88</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget-Bill 1 (DCB)	1,868	6,149	845	399	400
<b>Total new capital appropriations</b>	<b>1,868</b>	<b>6,149</b>	<b>845</b>	<b>399</b>	<b>400</b>
<b>Provided for:</b>					
Purchase of non-financial assets	1,868	6,149	845	399	400
<b>Total items</b>	<b>1,868</b>	<b>6,149</b>	<b>845</b>	<b>399</b>	<b>400</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	1,868	6,149	845	399	400
<b>TOTAL</b>	<b>1,868</b>	<b>6,149</b>	<b>845</b>	<b>399</b>	<b>400</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	1,868	6,149	845	399	400
<b>Total cash used to acquire assets</b>	<b>1,868</b>	<b>6,149</b>	<b>845</b>	<b>399</b>	<b>400</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.6: Statement of asset movements (Budget year 2021-22)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2021</b>				
Gross book value	-	3,726	1,380	5,106
Gross book value-ROU assets	5	-	-	5
Accumulated depreciation/amortisation and impairment	-	(737)	(576)	(1,313)
Accumulated depreciation/amortisation and impairment-ROU assets	(2)	-	-	(2)
<b>Opening net book balance</b>	<b>3</b>	<b>2,989</b>	<b>804</b>	<b>3,796</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase-appropriation ordinary annual services (a)	-	6,136	13	6,149
<b>Total additions</b>	<b>-</b>	<b>6,136</b>	<b>13</b>	<b>6,149</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	(373)	(109)	(482)
<b>Total other movements</b>	<b>-</b>	<b>(373)</b>	<b>(109)</b>	<b>(482)</b>
<b>As at 30 June 2022</b>				
Gross book value	-	9,862	1,393	11,255
Gross book value - ROU assets	5	-	-	5
Accumulated depreciation/amortisation and impairment	-	(1,110)	(685)	(1,795)
Accumulated depreciation/amortisation and impairment-ROU assets	(2)	-	-	(2)
<b>Closing net book balance</b>	<b>3</b>	<b>8,752</b>	<b>708</b>	<b>9,463</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2021-22 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)**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Suppliers	2,458	4,510	3,040	2,619	1,681
Personal benefits	495	495	495	495	495
Depreciation and amortisation (a)	1,985	1,985	1,985	1,985	1,639
<b>Total expenses administered on behalf of Government</b>	<b>4,938</b>	<b>6,990</b>	<b>5,520</b>	<b>5,099</b>	<b>3,815</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Sale of goods and rendering of services	38	38	38	38	30
<b>Total non-taxation revenue</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>30</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>30</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>30</b>
<b>Net (cost of)/contribution by services</b>	<b>(4,900)</b>	<b>(6,952)</b>	<b>(5,482)</b>	<b>(5,061)</b>	<b>(3,785)</b>
<b>Total comprehensive income/(loss)</b>	<b>(4,900)</b>	<b>(6,952)</b>	<b>(5,482)</b>	<b>(5,061)</b>	<b>(3,785)</b>

Prepared on Australian Accounting Standards basis.

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1	1	1	1	1
Trade and other receivables	199	199	199	199	199
<b>Total financial assets</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>Non-financial assets</b>					
Land and buildings	151,513	152,016	152,627	153,238	154,572
Property, plant and equipment	1,786	2,005	2,037	2,063	2,018
Inventories	1,901	1,901	1,901	1,901	1,901
<b>Total non-financial assets</b>	<b>155,200</b>	<b>155,922</b>	<b>156,565</b>	<b>157,202</b>	<b>158,491</b>
<b>Total assets administered on behalf of Government</b>	<b>155,400</b>	<b>156,122</b>	<b>156,765</b>	<b>157,402</b>	<b>158,691</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	148	148	148	148	148
<b>Total payables</b>	<b>148</b>	<b>148</b>	<b>148</b>	<b>148</b>	<b>148</b>
<b>Total liabilities administered on behalf of Government</b>	<b>148</b>	<b>148</b>	<b>148</b>	<b>148</b>	<b>148</b>
<b>Net assets/(liabilities)</b>	<b>155,252</b>	<b>155,974</b>	<b>156,617</b>	<b>157,254</b>	<b>158,543</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sales of goods and rendering of services	38	38	38	38	30
<b>Total cash received</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>30</b>
<b>Cash used</b>					
Personal benefits	495	495	495	495	495
Suppliers	2,458	4,510	3,040	2,619	1,681
<b>Total cash used</b>	<b>2,953</b>	<b>5,005</b>	<b>3,535</b>	<b>3,114</b>	<b>2,176</b>
<b>Net cash from/(used by) operating activities</b>	<b>(2,915)</b>	<b>(4,967)</b>	<b>(3,497)</b>	<b>(3,076)</b>	<b>(2,146)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	3,771	2,707	2,628	2,622	2,928
<b>Total cash used</b>	<b>3,771</b>	<b>2,707</b>	<b>2,628</b>	<b>2,622</b>	<b>2,928</b>
<b>Net cash from/(used by) investing activities</b>	<b>(3,771)</b>	<b>(2,707)</b>	<b>(2,628)</b>	<b>(2,622)</b>	<b>(2,928)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(6,686)</b>	<b>(7,674)</b>	<b>(6,125)</b>	<b>(5,698)</b>	<b>(5,074)</b>
Cash and cash equivalents at beginning of reporting period	1	1	1	1	1
Cash from Official Public Account for:					
- Appropriations	6,724	7,712	6,163	5,736	5,104
<b>Total cash from Official Public Account</b>	<b>6,724</b>	<b>7,712</b>	<b>6,163</b>	<b>5,736</b>	<b>5,104</b>
Cash to Official Public Account for:					
- Appropriations	(38)	(38)	(38)	(38)	(30)
<b>Total cash to Official Public Account</b>	<b>(38)</b>	<b>(38)</b>	<b>(38)</b>	<b>(38)</b>	<b>(30)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

Prepared on Australian Accounting Standards basis.

**Table 3.10: Administered capital budget statement (for the period ended 30 June)**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget-Bill 1 (ACB)	3,304	2,707	2,628	2,622	2,928
<b>Total new capital appropriations</b>	<b>3,304</b>	<b>2,707</b>	<b>2,628</b>	<b>2,622</b>	<b>2,928</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	3,304	2,707	2,628	2,622	2,928
<b>Total items</b>	<b>3,304</b>	<b>2,707</b>	<b>2,628</b>	<b>2,622</b>	<b>2,928</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation-ACB (a)	3,771	2,707	2,628	2,622	2,928
<b>TOTAL</b>	<b>3,771</b>	<b>2,707</b>	<b>2,628</b>	<b>2,622</b>	<b>2,928</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total accrual purchases	3,771	2,707	2,628	2,622	2,928
<b>Total cash used to acquire assets</b>	<b>3,771</b>	<b>2,707</b>	<b>2,628</b>	<b>2,622</b>	<b>2,928</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.11: Statement of administered asset movements (Budget year 2021-22)**

	Land	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2021</b>				
Gross book value	102,000	53,033	1,891	156,924
Accumulated depreciation/amortisation and impairment	-	(3,520)	(105)	(3,625)
<b>Opening net book balance</b>	<b>102,000</b>	<b>49,513</b>	<b>1,786</b>	<b>153,299</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase-appropriation ordinary annual services (a)	-	2,430	277	2,707
<b>Total additions</b>	<b>-</b>	<b>2,430</b>	<b>277</b>	<b>2,707</b>
<b>Other movements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation/amortisation expense	-	(1,927)	(58)	(1,985)
<b>Total other movements</b>	<b>-</b>	<b>(1,927)</b>	<b>(58)</b>	<b>(1,985)</b>
<b>As at 30 June 2022</b>				
Gross book value	102,000	55,463	2,168	159,631
Accumulated depreciation/ amortisation and impairment	-	(5,447)	(163)	(5,610)
<b>Closing net book balance</b>	<b>102,000</b>	<b>50,016</b>	<b>2,005</b>	<b>154,021</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2021-22 for depreciation/amortisation expenses, ACB or other operational expenses.



# **Old Parliament House**

**Entity resources and planned  
performance**



# Old Parliament House

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# Old Parliament House

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Museum of Australian Democracy (MoAD) was established in Old Parliament House (OPH) in 2009 to provide an enriched understanding and appreciation of the political legacy and intrinsic value of Australian democracy. The OPH provides transformative learning experiences through formal, curriculum-based programs for schools and unique informal experiences through exhibitions, youth parliaments, self-directed learning and online engagement as it explores what it means to be an informed and engaged citizen.

As the home of our Federal Parliament from 1927 to 1988 and an icon of outstanding national heritage significance OPH aims to communicate the spirit of OPH as a significant national heritage site, while ensuring the building and heritage collections are conserved for future generations.

The OPH's 2018–23 Strategic Plan outlines the vision and direction to build upon its strategic priorities of bold, relevant, authentic and dynamic content and activities. The priorities which support its strategic direction and align with broader government objectives are:

- Our exhibitions, events, collections research and education programs will provoke thoughtful engagement through stories and creative interpretations of past and current events informed by authoritative research and data analysis. We will advance national conversations about democracy - past present and future
- We promote active citizenship via a suite of audience experiences and targeted activities that are timely and influential, and which support inclusion and build civic and social cohesion
- In this nationally significant building, we will create a vibrant and contemporary hub that empowers civic and individual engagement in the democratic process. Progress will be achieved in harmony with heritage values that recognise, preserve and communicate the spirit of place, and
- Our organisational culture will enable MoAD and its valued staff to be nimble, collaborative and efficient. Our actions and relationships will ensure ongoing relevance and financial sustainability.

*OPH Budget Statements*

Due to the continuing impacts of COVID-19 on physical visitation to the Museum, OPH will also:

- Ensure safe access to the Museum for schools, community groups and the public, and
- Focus on growing and rebuilding our visitation numbers both onsite and offsite through new forms of engagement, such as digital experiences and community participation.

## 1.2 Entity resource statement

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

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

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

**Table 1.1: OPH resource statement — Budget estimates for 2021-22 as at Budget May 2021**

	2020-21 <i>Estimated</i> <i>actual</i> \$'000	2021-22 Estimate \$'000
<b>Opening balance/cash reserves at 1 July (a)</b>	<b>9,853</b>	<b>5,417</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services (b)	-	-
Outcome 1	16,879	13,569
Annual appropriations - other services (c)		
Equity injection	196	2,094
Total annual appropriations (e)	17,075	15,663
Amounts received from related entities		
Amounts from portfolio department (d)	1,867	-
Total amounts received from related entities	1,867	-
<b>Total funds from Government</b>	<b>18,942</b>	<b>15,663</b>
<b>Funds from other sources</b>		
Sale of goods and services	2,041	2,010
<b>Total funds from other sources</b>	<b>2,041</b>	<b>2,010</b>
<b>Total net resourcing for OPH</b>	<b>30,836</b>	<b>23,090</b>
	2020-21	2021-22
<b>Average staffing level (number)</b>	<b>70</b>	<b>72</b>

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

- a) OPH cash reserves reflect funds quarantined by management for the purposes of covering employee provisions and urgent building works.
- b) Appropriation Bill (No.1) 2021-22.
- c) Appropriation Bill (No.2) 2021-22.
- d) Funding provided by the portfolio department that is not specified within the Annual Appropriation Bills as a payment to the CCE (for example, a grant awarded to a CCE from one of its portfolio department's administered programs).
- e) The OPH is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Prime Minister and Cabinet (a Non-Corporate Commonwealth Entity), which are then paid to the OPH and are considered "departmental" for all purposes.

### 1.3 Budget measures

Budget measures in Part 1 relating to OPH are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: OPH 2021-22 Budget measures  
Measures announced since the 2020-21 Mid-Year Economic and Fiscal Outlook  
(MYEFO)**

	2021-22	2022-23	2023-24	2024-25
Program	\$'000	\$'000	\$'000	\$'000
<b>Payment measures</b>				
National Collecting Institutions				
- enhancements (a)	1.1			
Departmental payment	2,599	4,900	2,779	1,000
<b>Total payment measures</b>				
Departmental	<b>2,599</b>	<b>4,900</b>	<b>2,779</b>	<b>1,000</b>
<b>Total</b>	<b>2,599</b>	<b>4,900</b>	<b>2,779</b>	<b>1,000</b>

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

- a) The lead entity for measure *National collecting Institutions - enhancements* is the Department of Infrastructure, Transport, Regional Development and Communications. The full measure description and package details appear in *Budget Paper No.2* under the Infrastructure, Transport, Regional Development and Communications Portfolio.



## Section 2: Outcomes and planned performance

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

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plan and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for Old Parliament House can be found at:  
[www.moadoph.gov.au/about/corporate-documents](http://www.moadoph.gov.au/about/corporate-documents)

The most recent annual performance statement can be found at:  
[www.moadoph.gov.au/about/annual-reports](http://www.moadoph.gov.au/about/annual-reports)

## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions and educational programs.**

Budgeted expenses for Outcome 1

This table shows how much OPH 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**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Program 1.1: Old Parliament House</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)					
	16,879	13,569	14,938	14,273	14,234
Payment from related entities	1,867	-	-	-	-
Expenses not requiring appropriation in the budget year	396	5,486	4,067	4,374	3,907
Revenues from other independent sources	2,041	2,010	2,813	2,817	2,656
<b>Total expenses for Program 1.1</b>	<b>21,183</b>	<b>21,065</b>	<b>21,818</b>	<b>21,464</b>	<b>20,797</b>
<b>Outcome 1 totals by resource type</b>					
	2020-21	2021-22			
<b>Average staffing level (number)</b>	<b>70</b>	<b>72</b>			

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

**Table 2.1.2: Performance criteria for Outcome 1**

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs.

<p><b>Outcome 1: An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions and educational programs.</b></p>	
<p><b>Program 1.1—Old Parliament House</b></p> <p>OPH's collection is of national, regional and local significance. It captures the ideas, movements, individuals and events of Australian democracy and the story of this nationally listed heritage place, Old Parliament House, which was home to the Federal Parliament for 61 years.</p> <p>OPH offers a spectrum of entry points: through interpretations of the building, in-house and touring exhibitions, onsite and online projects, education and public programs, children's activities and opportunities to experience the spirit of Old Parliament House through festivals and events.</p>	
<p><b>Delivery</b></p>	<p>The Program will be delivered in the following ways:</p> <ul style="list-style-type: none"> <li>• Ensuring the heritage values of Old Parliament House are recognised, preserved and communicated.</li> <li>• Managing a collection of national, regional and local significance to document and illustrate the development of Australian democracy.</li> <li>• Providing enhanced visitor experiences through participation onsite and online.</li> <li>• Providing quality learning programs that align with national curriculum requirements both onsite and to regional and remote areas through our digital excursion program.</li> </ul>

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

Performance information		
Year	Performance criteria	Targets
2020-21	<p><b>Deliver a spectrum of experiences</b> – exhibitions, events, learning programs and digital activities that allow our audience to engage with the concepts and history of democracy</p> <p><b>Collect, share and digitise</b> - build and maintain a rich national collection for current and future generations of Australians to enjoy and learn from</p>	<p><b>Due to the continued impacts of COVID-19 OPH is unlikely to meet onsite KPI's. OPH expects to meet offsite and online KPI's</b></p> <p>150,000 number of visits to the organisation</p> <p>140,000 number of offsite visitors to the organisation</p> <p>495,000 number of visits to the organisation's website</p> <p>90% of visitors were satisfied with their visit</p> <p>35,000 people participating in public programs</p> <p>45,000 students and teachers participating in school programs onsite and offsite</p> <p>80,000 students and teachers participating in virtual and online excursions</p> <p>1,200 educational institutions participating in organised school learning programs</p> <p><b>Expected to meet KPI</b></p> <p>95% of teachers reporting overall positive experience.</p> <p>95% of teachers reporting relevance to the classroom curriculum</p> <p>35% of the total collection available to the public</p> <p>90% of the total collection digitised</p>

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

Performance information		
Year	Performance criteria	Targets
2021-22	<p><b>Deliver a spectrum of experiences</b> – exhibitions, events, learning programs and digital activities that allow our audience to engage with the concepts and history of democracy</p> <p><b>Collect, share and digitise</b> - build and maintain a rich national collection for current and future generations of Australians to enjoy and learn from</p>	<p>150,000 number of visits to the organisation</p> <p>140,000 number of offsite visitors</p> <p>500,000 number of visits to the organisation's website</p> <p>90% of visitors were satisfied with their visit</p> <p>35,000 people participating in public programs</p> <p>60,000 students and teachers participating in school programs onsite and offsite</p> <p>80,000 students and teachers participating in virtual and online excursions</p> <p>900 educational institutions participating in organised school learning programs</p> <p>95% of teachers reporting overall positive experience</p> <p>95% of teachers reporting relevance to the classroom curriculum</p> <p>35% of the total collection available to the public</p> <p>90% of the total collection digitised</p>
2022-23 and beyond	As per 2021-22	As per 2021-22
<b>Purposes</b>	The principal function of Old Parliament House is to provide an enriched understanding and appreciation of Australia's political legacy and the intrinsic value of Australia's democracy.	

### **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 budget year, including the impact of budget measures and resourcing on financial statements.

#### **3.1 Budgeted financial statements**

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

###### *Comprehensive income statement*

Total budgeted income for 2021-22 is estimated to be \$15.6 million, of which \$13.6 million is appropriation from Government. This amount is reduced slightly from previous years due to movement of appropriation funds from 2021-22 for the completion of critical capital work.

Sale of goods and services is forecast to be \$2.0 million a slight drop from the current financial year due to the continuing impacts of COVID-19 with reduced onsite visitation and the flow on effect to other revenue generating activities, such as catering.

Total expenses for 2021-22 are estimated to be \$14.1 million (excluding depreciation), a slight drop from previous years, again as a result of COVID-19 and will slowly increase over the forward estimates as revenue and visitation improves.

Operational losses sustained by OPH are technical accounting losses driven by heritage depreciation on the building. OPH maintains sufficient underlying cash balances to maintain financial sustainability.

###### *Departmental balance sheet*

Total assets are budgeted to decrease in 2021-22 by \$3.5 million, reflecting depreciation on non-financial assets offset by completed capital works during the year. \$2.7 million is expected to be spent in the capital works program and includes additional funding received via equity injection for critical capital work, a further \$0.2 million capital will be spent on heritage collection preservation and acquisitions.

The OPH classifies the building as a Heritage & Cultural asset. This is on the basis that the building reflects significant cultural heritage of the Australian nation and has satisfactorily met the criteria under the financial reporting rules for heritage and cultural classification.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	7,792	7,926	8,082	8,206	8,371
Suppliers	6,566	6,190	6,738	6,500	5,667
Depreciation and amortisation	6,825	6,949	6,999	6,758	6,758
<b>Total expenses</b>	<b>21,183</b>	<b>21,065</b>	<b>21,819</b>	<b>21,464</b>	<b>20,796</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	2,041	2,010	2,813	2,817	2,656
<b>Total own-source revenue</b>	<b>2,041</b>	<b>2,010</b>	<b>2,813</b>	<b>2,817</b>	<b>2,656</b>
<b>Total own-source income</b>	<b>2,041</b>	<b>2,010</b>	<b>2,813</b>	<b>2,817</b>	<b>2,656</b>
<b>Net (cost of)/contribution by services</b>	<b>(19,142)</b>	<b>(19,055)</b>	<b>(19,006)</b>	<b>(18,647)</b>	<b>(18,140)</b>
Revenue from government	18,746	13,569	14,938	14,273	14,234
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(396)</b>	<b>(5,486)</b>	<b>(4,068)</b>	<b>(4,374)</b>	<b>(3,906)</b>
<b>Total comprehensive income/(loss)</b>	<b>(396)</b>	<b>(5,486)</b>	<b>(4,068)</b>	<b>(4,374)</b>	<b>(3,906)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(396)</b>	<b>(5,486)</b>	<b>(4,068)</b>	<b>(4,374)</b>	<b>(3,906)</b>
<b>Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>5,583</b>	<b>479</b>	<b>1,884</b>	<b>1,821</b>	<b>2,289</b>
plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations (a)	6,200	6,200	6,201	6,200	6,200
plus: depreciation/amortisation expenses for ROU (b)	223	223	223	223	223
less: principal repayments on leased assets (b)	444	458	472	228	228
<b>Total comprehensive income/(loss) - as per the Statement of comprehensive income</b>	<b>(396)</b>	<b>(5,486)</b>	<b>(4,068)</b>	<b>(4,374)</b>	<b>(3,906)</b>

Prepared on Australian Accounting Standards basis.

- a) From 2010-11, the Government introduced the net cash appropriation arrangement providing Designated Collection Institutions with a separate Collection Development Acquisition Budget (or CDAB) under Appropriation Act (No.2) and Appropriation Bill (No.4). This replaced revenue appropriations under Appropriation Act (No.1) or Bill (No.3) used for heritage and cultural depreciation expenses. For information regarding CDABs, refer to Table 3.5 Departmental Capital Budget Statement.
- b) Applies to leases under AASB 16 Leases.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	5,417	5,636	5,995	5,493	5,459
Trade and other receivables	349	349	349	349	349
<b>Total financial assets</b>	<b>5,766</b>	<b>5,985</b>	<b>6,344</b>	<b>5,842</b>	<b>5,808</b>
<b>Non-financial assets</b>					
Property, plant and equipment	3,185	3,275	3,253	3,476	3,476
Heritage and cultural assets	109,732	105,619	105,404	104,281	101,603
Buildings - ROU	1,603	1,864	1,903	1,680	1,457
Intangibles	171	164	169	169	169
Inventories	54	54	54	54	54
Other non-financial assets	72	72	72	72	72
<b>Total non-financial assets</b>	<b>114,817</b>	<b>111,048</b>	<b>110,855</b>	<b>109,732</b>	<b>106,831</b>
<b>Total assets</b>	<b>120,583</b>	<b>117,033</b>	<b>117,199</b>	<b>115,574</b>	<b>112,639</b>
<b>Payables</b>					
Suppliers	398	398	398	398	398
Other payables	33	33	33	33	33
<b>Total payables</b>	<b>431</b>	<b>431</b>	<b>431</b>	<b>431</b>	<b>431</b>
<b>Interest bearing liabilities</b>					
Leases	1,390	1,232	1,069	841	613
<b>Total interest bearing liabilities</b>	<b>1,390</b>	<b>1,232</b>	<b>1,069</b>	<b>841</b>	<b>613</b>
<b>Provisions</b>					
Employee provisions	2,227	2,227	2,227	2,227	2,227
<b>Total provisions</b>	<b>2,227</b>	<b>2,227</b>	<b>2,227</b>	<b>2,227</b>	<b>2,227</b>
<b>Total liabilities</b>	<b>4,048</b>	<b>3,890</b>	<b>3,727</b>	<b>3,499</b>	<b>3,271</b>
<b>Net assets</b>	<b>116,535</b>	<b>113,143</b>	<b>113,472</b>	<b>112,075</b>	<b>109,368</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	108,592	110,686	115,083	118,060	119,259
Reserves	45,238	45,238	45,238	45,238	45,238
Retained surplus (accumulated deficit)	(37,295)	(42,781)	(46,849)	(51,223)	(55,129)
<b>Total parent entity interest</b>	<b>116,535</b>	<b>113,143</b>	<b>113,472</b>	<b>112,075</b>	<b>109,368</b>
<b>Total equity</b>	<b>116,535</b>	<b>113,143</b>	<b>113,472</b>	<b>112,075</b>	<b>109,368</b>

Prepared on Australian Accounting Standards basis.

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



**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2021-22)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2021</b>				
Balance carried forward from previous period	(37,295)	45,238	108,592	116,535
<b>Adjusted opening balance</b>	<b>(37,295)</b>	<b>45,238</b>	<b>108,592</b>	<b>116,535</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(5,486)	-	-	(5,486)
<b>Total comprehensive income</b>	<b>(5,486)</b>	<b>-</b>	<b>-</b>	<b>(5,486)</b>
of which:				
Attributable to the Australian Government	(5,486)	-	-	(5,486)
<b>Transactions with owners</b>				
Equity injection	-	-	2,094	2,094
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>2,094</b>	<b>2,094</b>
<b>Estimated closing balance as at 30 June 2022</b>	<b>(42,781)</b>	<b>45,238</b>	<b>110,686</b>	<b>113,143</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(42,781)</b>	<b>45,238</b>	<b>110,686</b>	<b>113,143</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Receipts from government	18,746	13,569	14,938	14,273	14,234
Sale of goods and rendering of services	2,041	2,010	2,813	2,817	2,656
<b>Total cash received</b>	<b>20,787</b>	<b>15,579</b>	<b>17,751</b>	<b>17,090</b>	<b>16,890</b>
<b>Cash used</b>					
Employees	7,792	7,926	8,082	8,206	8,371
Suppliers	7,606	6,190	6,738	6,500	5,667
<b>Total cash used</b>	<b>15,398</b>	<b>14,116</b>	<b>14,820</b>	<b>14,706</b>	<b>14,038</b>
<b>Net cash from/(used by) operating activities</b>	<b>5,389</b>	<b>1,463</b>	<b>2,931</b>	<b>2,384</b>	<b>2,852</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	9,577	2,880	6,497	5,635	3,857
<b>Total cash used</b>	<b>9,577</b>	<b>2,880</b>	<b>6,497</b>	<b>5,635</b>	<b>3,857</b>
<b>Net cash from/(used by) investing activities</b>	<b>(9,577)</b>	<b>(2,880)</b>	<b>(6,497)</b>	<b>(5,635)</b>	<b>(3,857)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	196	2,094	4,397	2,977	1,199
<b>Total cash received</b>	<b>196</b>	<b>2,094</b>	<b>4,397</b>	<b>2,977</b>	<b>1,199</b>
<b>Cash used</b>					
Principal payments on lease liability	444	458	472	228	228
<b>Total cash used</b>	<b>444</b>	<b>458</b>	<b>472</b>	<b>228</b>	<b>228</b>
<b>Net cash from/(used by) financing activities</b>	<b>(248)</b>	<b>1,636</b>	<b>3,925</b>	<b>2,749</b>	<b>971</b>
<b>Net increase/(decrease) in cash held</b>	<b>(4,436)</b>	<b>219</b>	<b>359</b>	<b>(502)</b>	<b>(34)</b>
Cash and cash equivalents at the beginning of the reporting period	9,853	5,417	5,636	5,995	5,493
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>5,417</b>	<b>5,636</b>	<b>5,995</b>	<b>5,493</b>	<b>5,459</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Equity injections - Bill 2	196	2,094	4,397	2,977	1,199
<b>Total new capital appropriations</b>	<b>196</b>	<b>2,094</b>	<b>4,397</b>	<b>2,977</b>	<b>1,199</b>
<b>Provided for:</b>					
<i>Purchase of non-financial assets</i>	196	2,094	4,397	2,977	1,199
<b>Total items</b>	<b>196</b>	<b>2,094</b>	<b>4,397</b>	<b>2,977</b>	<b>1,199</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
<b>ASSETS</b>					
Funded by capital appropriation - DCB (a)	196	2,094	4,397	2,977	1,199
Funded internally from departmental resources (b)	9,381	786	2,100	2,658	2,658
<b>TOTAL</b>	<b>9,577</b>	<b>2,880</b>	<b>6,497</b>	<b>5,635</b>	<b>3,857</b>

Prepared on Australian Accounting Standards basis.

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

b) Includes the following sources of funding:

- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB)
- donations and contributions
- gifts
- internally developed assets
- s74 External Revenue, and
- proceeds from the sale of assets.

**Table 3.6: Statement of departmental asset movements (Budget year 2021-22)**

	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2021</b>					
Gross book value	-	4,881	124,778	312	129,971
Gross book value - ROU assets	1,843	-	-	-	1,843
Accumulated depreciation/ amortisation and impairment	(240)	(1,694)	(15,048)	(141)	(17,123)
<b>Opening net book balance</b>	<b>1,603</b>	<b>3,187</b>	<b>109,730</b>	<b>171</b>	<b>114,691</b>
<b>Capital asset additions</b>					
By purchase - appropriation equity (a)	-	-	2,096	-	2,096
By purchase - appropriation ordinary annual services (b)	254	362	-	-	616
<b>Total additions</b>	<b>254</b>	<b>362</b>	<b>2,096</b>	<b>-</b>	<b>2,712</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(274)	(6,207)	(7)	(6,488)
Depreciation/amortisation on ROU assets	(223)	-	-	-	(223)
<b>Total other movements</b>	<b>(223)</b>	<b>(274)</b>	<b>(6,207)</b>	<b>(7)</b>	<b>(6,711)</b>
<b>As at 30 June 2022</b>					
Gross book value	254	5,243	126,874	312	132,683
Gross book value - ROU assets	1,843	-	-	-	1,843
Accumulated depreciation/ amortisation and impairment	(240)	(1,968)	(21,255)	(148)	(23,611)
Accumulated depreciation/amortisation and impairment - ROU assets	7	-	-	-	7
<b>Closing net book balance</b>	<b>1,864</b>	<b>3,275</b>	<b>105,619</b>	<b>164</b>	<b>110,922</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No.2) 2021-22, including Collection Development Acquisition Budget.
- b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2021-22 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

# **Torres Strait Regional Authority**

## **Entity resources and planned performance**



# Torres Strait Regional Authority

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# Torres Strait Regional Authority

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Torres Strait Regional Authority (TSRA) is the peak Commonwealth representative body for Torres Strait Islander and Aboriginal people living in the Torres Strait Region.

The role of the TSRA is to progress toward closing the gap for Torres Strait Islander and Aboriginal people living in the Torres Strait region, and to empower Torres Strait Islander and Aboriginal people living in the region to determine their own affairs based on the *Ailan Kastom* (island custom) of the Torres Strait. The TSRA also provides advice to the Minister for Indigenous Australians about issues that are relevant to Torres Strait Islander and Aboriginal people living in the Torres Strait region.

The TSRA also performs separate functions under the *Native Title Act 1993* (Cth) as the Native Title Representative Body for the Torres Strait region.

The TSRA's strategic plan is articulated in the Torres Strait Development Plan 2019–22 (the Development Plan). The Development Plan and its eight program components have been informed and driven by, the Torres Strait and Northern Peninsula Area Regional Plan 2009–29 (the Regional Plan) and the goals and aspirations of the residents of the Torres Strait. The TSRA'S vision, which is shared by both the Regional Plan and the Development Plan, is:

- Empowering our people, in our decision, in our culture, for our future
- *Ngalpun yangu kaaba woeydhay, a ngalpun muruyguw danalgan mabaygal kunakan palayk, wagem goeygoeyika (KALA LAGAW YA)*
- *Buaigiz kelar obaiswerare, merbi mir apuge mena obakedi, muike merbi areribi tonarge, ko merbi keub kerkerem (MERIAM MIR)*
- *'Ngalpan moebaygal thoepoeriwoeyamoeyn, ngalpan ya kuduthoeraynu, ngalpan igililmaypa, sepa setha wara goeygil sey boey wagem (KALA KAWAU YA)*

The TSRA's Development Plan also aligns with the Government's Indigenous Advancement Strategy.

## *TSRA Budget Statements*

Priority areas for TSRA include:

- continuing to drive the regional planning processes, including improving the integration of service delivery between governments at all levels working in the region and engaging with local stakeholders, informing them of the TSRA's Development Plan
- monitoring, evaluating and delivering advice on the sustainable management of the natural resources (land and sea) of the Torres Strait communities. This includes the sustainable use of marine turtle and dugong; engagement with neighbouring Papua New Guinea treaty villages on environmental issues and maintaining the natural resource base to foster economic opportunity and maintain the cultural values that are linked to natural assets
- implementing the Torres Strait Climate Change Strategy to help reduce climate change risks and build regional and community resilience while building an understanding to inform a flexible and adaptive approach to responding to future uncertainties
- enhancing the Torres Strait region's wealth by creating sustainable industries and increasing employment opportunities for our people equivalent to the wider Australian community
- protecting, maintaining and progressing Native Title rights and recognition over the Torres Strait region's land and sea country
- securing whole-of-government infrastructure investment for Torres Strait communities in the region to support healthy homes and healthy living environments, including progressing the Major Infrastructure Programme (MIP), a bilateral commitment between the Australian and Queensland Governments, to build essential health infrastructure in the region including water supply and reticulation; sanitation and wastewater; community roads and drainage; serviced housing lots; and asset sustainability
- improving access to safe and accessible community infrastructure and improved land and sea communications systems
- protect, promote, revitalise and maintain Torres Strait Islander and Aboriginal traditions and cultural heritage, and
- leading the coastal management infrastructure project to protect existing community infrastructure from rising seawater.

Further details of the TSRA's objectives and performance monitoring are set out in Section 2 of this document.

## **1.2 Entity resource statement**

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

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

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

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

TSRA Budget Statements

**Table 1.1: TSRA resource statement — Budget estimates for 2021-22 as at Budget May 2021**

	2020-21 <i>Estimated actual</i> \$'000	2021-22 <i>Estimate</i> \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>3,848</b>	<b>6,653</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services (a)		
Outcome 1	36,078	36,059
Total annual appropriations	36,078	36,059
Amounts received from related entities		
Amounts from other entities (b)	19,085	19,068
Total amounts received from related entities	19,085	19,068
<b>Total funds from Government</b>	<b>55,163</b>	<b>55,127</b>
<b>Funds from other sources</b>		
Interest	870	810
Sale of goods and services	505	505
Other	1,530	598
<b>Total funds from other sources</b>	<b>2,905</b>	<b>1,913</b>
<b>Total net resourcing for TSRA</b>	<b>61,916</b>	<b>63,693</b>
	2020-21	2021-22
<b>Average staffing level (number)</b>	<b>154</b>	<b>154</b>

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

a) Appropriation Bill (No.1) 2021-22.

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

**1.3 Budget measures**

The TSRA has no new Budget measures in the 2021-22 Budget.

## Section 2: Outcomes and planned performance

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

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plan and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for TSRA can be found at:  
[www.tsra.gov.au/the-tsra/corporate-information](http://www.tsra.gov.au/the-tsra/corporate-information)

The most recent annual performance statement can be found at:  
[www.tsra.gov.au/news-and-resources/annual-reports](http://www.tsra.gov.au/news-and-resources/annual-reports)

## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: Progress towards Closing the Gap for Torres Strait Islander and Aboriginal people living in the Torres Strait Region through development planning, coordination, sustainable resource management, and preservation and promotion of Indigenous culture.**

Budgeted expenses for Outcome 1

This table shows how much the TSRA 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**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Program 1.1: Torres Strait Regional Development</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No.1)	36,092	36,074	36,226	36,381	36,537
Payment from related entities	19,085	19,068	14,072	10,072	10,071
Revenues from other independent sources	3,055	2,063	1,525	1,475	1,475
<b>Total expenses for Program 1.1</b>	<b>58,232</b>	<b>57,205</b>	<b>51,823</b>	<b>47,928</b>	<b>48,083</b>
	2020-21	2021-22			
<b>Average staffing level (number)</b>	<b>154</b>	<b>154</b>			

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

**Table 2.1.2: Performance criteria for Outcome 1**

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs.

<b>Outcome 1 – Progress towards Closing the Gap for Torres Strait Islander and Aboriginal people living in the Torres Strait Region through development planning, coordination, sustainable resource management, and preservation and promotion of Indigenous culture.</b>	
<b>Program 1.1</b> – The objective of this program is currently delivered through eight activities, which are derived from the TSRA Torres Strait Development Plan 2019-22.	
<b>Delivery</b>	<p>Increasing economic development by:</p> <ul style="list-style-type: none"> <li>• improving commercial capability of Torres Strait Islander and Aboriginal people in the region.</li> <li>• providing access to capital for commercially viable businesses.</li> </ul> <p>Improving the use of fisheries by:</p> <ul style="list-style-type: none"> <li>• Implementing commercially and environmentally sustainable strategies to increase Torres Strait Islander and Aboriginal ownership of the local fishing industry.</li> </ul> <p>Maintaining culture, art and heritage by:</p> <ul style="list-style-type: none"> <li>• supporting an active and sustainable arts and craft industry in the region.</li> <li>• integrating cultural values and protocols into service planning and management practice.</li> <li>• preserving and promoting cultural heritage and histories of the region.</li> </ul> <p>Improving Native Title claim outcomes by:</p> <ul style="list-style-type: none"> <li>• assisting with negotiating successful Future Acts and Indigenous Land Use Agreements.</li> <li>• assisting with Native Title claims.</li> <li>• supporting Prescribed Body Corporates (PCB) to understand and meet their responsibilities under the <i>Native Title Act</i>.</li> </ul> <p>Improving environmental management by:</p> <ul style="list-style-type: none"> <li>• strengthening sustainable use, protection and management of natural and cultural resources.</li> <li>• facilitating community adaptation to climate change impacts, including sea level rise.</li> <li>• supporting community sustainable horticulture.</li> </ul> <p>Enhancing governance and leadership by:</p> <ul style="list-style-type: none"> <li>• improving communication, cultural competence and service delivery within a community development framework across governments.</li> <li>• strengthening Torres Strait Islander and Aboriginal organisational leadership and governance.</li> </ul>



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

<b>Program 1.1</b> – The objective of this program is currently delivered through eight activities, which are derived from the TSRA Torres Strait Development Plan 2019-22.	
<b>Delivery</b>	<p>Improving Community health and safety by:</p> <ul style="list-style-type: none"> <li>• investing in whole-of-government infrastructure to support healthy homes and healthy living environments.</li> <li>• implementing policies to support community managed delivery of primary and public health care services based on regional needs and priorities.</li> <li>• improving access to affordable fresh and healthy foods.</li> <li>• ensuring affordable home ownership is available across the region.</li> <li>• investing in effective community and social services.</li> <li>• supporting law enforcement and community safety programs.</li> <li>• ensuring communities have access to appropriate transport infrastructure.</li> </ul>

<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2020-21	<ul style="list-style-type: none"> <li>• Increase in the number of Torres Strait Islander and Aboriginal owned commercially viable businesses</li> <li>• Increased availability of approved business training</li> <li>• Increases in catches by Torres Strait and Aboriginal fishers relative to total allowable catch, strengthening claims for increased ownership</li> <li>• Increase in the number of emerging and professionally active artists and cultural practitioners that have access to information and support to ensure copyright and intellectual property rights</li> <li>• Number of Native Title claims successfully determined</li> <li>• Number of Indigenous Land Use Agreements (ILUA) that have compensation or other benefits as part of ILUA terms</li> <li>• Number of endorsed community based management plans for the natural and cultural resources of the region being actively implemented</li> <li>• Increase the level of engagement of elected Torres Strait Islander and Aboriginal leaders in policy development and decision making</li> <li>• Number of PBCs that achieve Office of the Registrar of Indigenous Corporations (ORIC) compliance as at 31 December each year</li> <li>• Increased investment into new and existing regional environmental health infrastructure</li> </ul>	<p>The Benefits and Targets for each of the TSRA's eight activity areas as set out in the TSRA Torres Strait Development Plan 2019-22 have been met</p> <p>Additional detail will be provided in the TSRA 2020-21 Annual Report</p>

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

Performance information		
Year	Performance criteria	Targets
	<p>In addition to the criteria above:</p> <ul style="list-style-type: none"> <li>the percentage ownership of Torres Strait commercial fisheries by Torres Strait Islanders and Aboriginal people in the region</li> <li>improve regional environmental health, telecommunication and marine infrastructure</li> </ul>	
2021-22	<ul style="list-style-type: none"> <li>Increase in the number of Torres Strait Islander and Aboriginal owned commercially viable businesses</li> <li>Increased availability of approved business training</li> <li>Increases in catches by Torres Strait and Aboriginal fishers relative to total allowable catch, strengthening claims for increased ownership</li> <li>Increase in the number of emerging and professionally active artists and cultural practitioners that have access to information and support to ensure copyright and intellectual property rights</li> <li>Number of Native Title claims successfully determined</li> <li>Number of Indigenous Land Use Agreements (ILUA) that have compensation or other benefits as part of ILUA terms</li> <li>Number of endorsed community based management plans for the natural and cultural resources of the region being actively implemented</li> <li>Increase the level of engagement of elected Torres Strait Islander and Aboriginal leaders in policy development and decision making</li> <li>Number of PBCs that achieve Office of the Registrar of Indigenous Corporations (ORIC) compliance as at 31 December each year</li> <li>Increased investment into new and existing regional environmental health infrastructure</li> </ul> <p>In addition to the criteria above:</p> <ul style="list-style-type: none"> <li>the percentage ownership of Torres Strait commercial fisheries by Torres Strait Islanders and Aboriginal people in the region</li> <li>improve regional environmental health, telecommunication and marine infrastructure</li> </ul>	<p>The Benefits and Targets for each of the TSRA's eight activity areas as set out in the TSRA Torres Strait Development Plan 2019-22 have been met</p> <p>Additional detail will be provided in the TSRA 2020-21 Annual Report</p>

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

<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2022-23 and beyond	As per 2021-22	The Benefits and Targets for each of the TSRA's eight activity areas are set out in the TSRA Torres Strait Development Plan 2019-22
<b>Purposes</b>	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.	

### **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 budget year, including the impact of budget measures and resourcing on financial statements.

#### **3.1 Budgeted financial statements**

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

###### *Departmental*

This statement provides a picture of the expected financial results for the TSRA by identifying full accrual expenses and revenues, which highlights whether the TSRA is operating at a sustainable level. The TSRA is forecasting income of \$57.2 million and expenditure of \$57.2 million resulting in a breakeven result for the 2021-22 financial year.

###### *Budgeted departmental balance sheet*

The TSRA's forecast balance sheet for the financial year ending 30 June 2022 shows the TSRA with total assets of \$94.0 million and liabilities of \$6.7 million, resulting in a net asset position of \$87.3 million.

###### *Budgeted departmental statement of cash flows*

Predicted departmental cash flows have been adjusted to reflect the anticipated impact on cash after taking into account the forecast movements in the Departmental Balance Sheet (Table 3.2) and Comprehensive Income Statement (Table 3.1). The agency is forecasting a cash position of \$4.3 million for the financial year ending 30 June 2022.

###### *Departmental capital budget statement and statement of asset movements*

The TSRA has a Capital Management Plan that is linked to the TSRA's Departmental Capital Budget Statement (Table 3.5). The TSRA is forecast to spend \$4.0 million on capital expenditure in the 2021-22 financial year.

3.2. Budgeted financial statements tables

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	20,922	21,016	21,186	21,546	21,545
Suppliers	14,799	13,318	12,866	12,661	12,817
Grants	21,090	21,447	16,344	12,292	12,292
Depreciation and amortisation	1,263	1,266	1,269	1,271	1,271
Finance costs	158	158	158	158	158
<b>Total expenses</b>	<b>58,232</b>	<b>57,205</b>	<b>51,823</b>	<b>47,928</b>	<b>48,083</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	505	505	505	505	505
Interest	1,020	960	970	970	970
Grant revenue	19,085	19,068	14,072	10,072	10,071
Other	1,530	598	50	-	-
<b>Total own-source revenue</b>	<b>22,140</b>	<b>21,131</b>	<b>15,597</b>	<b>11,547</b>	<b>11,546</b>
<b>Total own-source income</b>	<b>22,140</b>	<b>21,131</b>	<b>15,597</b>	<b>11,547</b>	<b>11,546</b>
<b>Net (cost of)/contribution by services</b>	<b>(36,092)</b>	<b>(36,074)</b>	<b>(36,226)</b>	<b>(36,381)</b>	<b>(36,537)</b>
Revenue from government	36,078	36,059	36,211	36,366	36,522
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(14)</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(14)</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations</b>	-	-	-	-	-
plus: Depreciation/amortisation expenses on ROU assets (a)	118	121	124	126	126
less: Principal repayments on leased assets (a)	104	106	109	111	111
<b>Total comprehensive income/(loss) - as per the Statement of comprehensive income</b>	<b>(14)</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>

Prepared on Australian Accounting Standards basis.

a) Applies to leases under AASB 16 Leases.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	6,653	4,348	4,348	4,303	4,303
Trade and other receivables	5,533	5,533	5,533	5,533	5,533
Other investments	23,343	22,788	21,533	20,778	20,778
<b>Total financial assets</b>	<b>35,529</b>	<b>32,669</b>	<b>31,414</b>	<b>30,614</b>	<b>30,614</b>
<b>Non-financial assets</b>					
Land and buildings	57,298	59,735	60,871	61,703	61,835
Property, plant and equipment	1,148	1,559	1,665	1,621	1,477
Other non-financial assets	89	89	89	89	89
<b>Total non-financial assets</b>	<b>58,535</b>	<b>61,383</b>	<b>62,625</b>	<b>63,413</b>	<b>63,401</b>
<b>Total assets</b>	<b>94,064</b>	<b>94,052</b>	<b>94,039</b>	<b>94,027</b>	<b>94,015</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,533	1,533	1,533	1,533	1,533
Other payables	256	256	256	256	256
<b>Total payables</b>	<b>1,789</b>	<b>1,789</b>	<b>1,789</b>	<b>1,789</b>	<b>1,789</b>
<b>Interest bearing liabilities</b>					
Leases	421	424	426	429	432
<b>Total interest bearing liabilities</b>	<b>421</b>	<b>424</b>	<b>426</b>	<b>429</b>	<b>432</b>
<b>Provisions</b>					
Employee provisions	4,511	4,511	4,511	4,511	4,511
<b>Total provisions</b>	<b>4,511</b>	<b>4,511</b>	<b>4,511</b>	<b>4,511</b>	<b>4,511</b>
<b>Total liabilities</b>	<b>6,721</b>	<b>6,724</b>	<b>6,726</b>	<b>6,729</b>	<b>6,732</b>
<b>Net assets</b>	<b>87,343</b>	<b>87,328</b>	<b>87,313</b>	<b>87,298</b>	<b>87,283</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	3,021	3,021	3,021	3,021	3,021
Reserves	18,096	18,096	18,096	18,096	18,096
Retained surplus (accumulated deficit)	66,226	66,211	66,196	66,181	66,166
<b>Total parent entity interest</b>	<b>87,343</b>	<b>87,328</b>	<b>87,313</b>	<b>87,298</b>	<b>87,283</b>
<b>Total equity</b>	<b>87,343</b>	<b>87,328</b>	<b>87,313</b>	<b>87,298</b>	<b>87,283</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2021-22)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2021</b>				
Balance carried forward from previous period	66,226	18,096	3,021	87,343
<b>Adjusted opening balance</b>	<b>66,226</b>	<b>18,096</b>	<b>3,021</b>	<b>87,343</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(15)			(15)
<b>Total comprehensive income</b>	<b>(15)</b>	<b>-</b>	<b>-</b>	<b>(15)</b>
<b>Estimated closing balance as at 30 June 2022</b>	<b>66,211</b>	<b>18,096</b>	<b>3,021</b>	<b>87,328</b>
<b>Closing balance attributable to the Australian Government</b>	<b>66,211</b>	<b>18,096</b>	<b>3,021</b>	<b>87,328</b>

Prepared on Australian Accounting Standards basis.



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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	36,078	36,059	36,211	36,366	36,522
Sale of goods and rendering of services	505	505	505	505	505
Interest	870	810	820	820	820
Grants	19,085	19,068	14,072	10,072	10,071
Other	1,530	598	50	-	-
<b>Total cash received</b>	<b>58,068</b>	<b>57,040</b>	<b>51,658</b>	<b>47,763</b>	<b>47,918</b>
<b>Cash used</b>					
Employees	20,922	21,016	21,186	21,546	21,545
Suppliers	14,799	13,318	12,866	12,661	12,817
Interest payments on lease liability	8	8	8	8	8
Other	21,090	21,447	16,344	12,292	12,292
<b>Total cash used</b>	<b>56,819</b>	<b>55,789</b>	<b>50,404</b>	<b>46,507</b>	<b>46,662</b>
<b>Net cash from/(used by) operating activities</b>	<b>1,249</b>	<b>1,251</b>	<b>1,254</b>	<b>1,256</b>	<b>1,256</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments	3,248	555	1,255	755	-
<b>Total cash received</b>	<b>3,248</b>	<b>555</b>	<b>1,255</b>	<b>755</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	1,588	4,005	2,400	1,945	1,145
<b>Total cash used</b>	<b>1,588</b>	<b>4,005</b>	<b>2,400</b>	<b>1,945</b>	<b>1,145</b>
<b>Net cash from/(used by) investing activities</b>	<b>1,660</b>	<b>(3,450)</b>	<b>(1,145)</b>	<b>(1,190)</b>	<b>(1,145)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Principal payments on lease liability	104	106	109	111	111
<b>Total cash used</b>	<b>104</b>	<b>106</b>	<b>109</b>	<b>111</b>	<b>111</b>
<b>Net cash from/(used by) financing activities</b>	<b>(104)</b>	<b>(106)</b>	<b>(109)</b>	<b>(111)</b>	<b>(111)</b>
<b>Net increase/(decrease) in cash held</b>	<b>2,805</b>	<b>(2,305)</b>	<b>-</b>	<b>(45)</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	3,848	6,653	4,348	4,348	4,303
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>6,653</b>	<b>4,348</b>	<b>4,348</b>	<b>4,303</b>	<b>4,303</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources (a)	1,588	4,005	2,400	1,945	1,145
<b>TOTAL</b>	<b>1,588</b>	<b>4,005</b>	<b>2,400</b>	<b>1,945</b>	<b>1,145</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	1,588	4,005	2,400	1,945	1,145
<b>Total cash used to acquire assets</b>	<b>1,588</b>	<b>4,005</b>	<b>2,400</b>	<b>1,945</b>	<b>1,145</b>

Prepared on Australian Accounting Standards basis.

- a) Includes the following sources of funding:
- current Bill 1 and prior year Act 1/3/5 appropriations.

**Table 3.6: Statement of departmental asset movements (Budget year 2021-22)**

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2021</b>					
Gross book value	11,808	45,938	5,714	77	63,537
Gross book value - ROU assets	264	414	-	-	678
Accumulated depreciation/ amortisation and impairment	-	(901)	(4,643)	-	(5,544)
Accumulated depreciation/amortisation and impairment - ROU assets	(18)	(207)	-	-	(225)
<b>Opening net book balance</b>	<b>12,054</b>	<b>45,244</b>	<b>1,071</b>	<b>77</b>	<b>58,446</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation ordinary annual services (a)	-	3,350	655	-	4,005
By purchase - appropriation ordinary annual services - ROU assets	6	103	-	-	109
<b>Total additions</b>	<b>6</b>	<b>3,453</b>	<b>655</b>	<b>-</b>	<b>4,114</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(901)	(244)	-	(1,145)
Depreciation/amortisation on ROU assets	(9)	(112)	-	-	(121)
<b>Total other movements</b>	<b>(9)</b>	<b>(1,013)</b>	<b>(244)</b>	<b>-</b>	<b>(1,266)</b>
<b>As at 30 June 2022</b>					
Gross book value	11,808	49,288	6,369	77	67,542
Gross book value - ROU assets	270	517	-	-	787
Accumulated depreciation/ amortisation and impairment	-	(1,802)	(4,887)	-	(6,689)
Accumulated depreciation/amortisation and impairment - ROU assets	(27)	(319)	-	-	(346)
<b>Closing net book balance</b>	<b>12,051</b>	<b>47,684</b>	<b>1,482</b>	<b>77</b>	<b>61,294</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2021-22 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expense.



# **WORKPLACE GENDER EQUALITY AGENCY**

**Entity resources and planned  
performance**



# WORKPLACE GENDER EQUALITY AGENCY

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# Workplace Gender Equality Agency

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Workplace Gender Equality Agency (WGEA) is established by the *Workplace Gender Equality Act 2012* (the Act) and is charged with promoting and improving gender equality in Australian workplaces.

The Act requires non-public sector employers with 100 or more employees to submit a report to WGEA annually against the following standardised gender equality indications (GEIs):

- GEI 1: gender composition of the workforce
- GEI 2: gender composition of governing bodies
- GEI 3: equal remuneration between women and men
- GEI 4: availability and utility of employment terms, conditions and practices relating to flexible working arrangements for employees and to working arrangements supporting employees with family or caring responsibilities
- GEI 5: consultation with employees on issues concerning gender equality in the workplace, and
- GEI 6: sex-based harassment and discrimination.

The WGEA's dataset provides a comprehensive picture of the state of gender equality in Australian workplaces. After seven years of data collection, the agency has arguably developed the most wide-ranging dataset on workplace gender equality in the world. Through the dataset we are able to highlight areas of growth, identify leading practice initiatives and pinpoint where progress has slowed or stalled in the private sector.

The data demonstrates that Australian businesses are improving in many areas, especially where there is a direct influence on the outcome. Over 75% of employers now have policies or strategies on a range of gender equality indicators, including flexible work. There has been a sharp increase in employer action on family and domestic violence. The representation of women in management has increased and, if present trends continue, women will soon comprise over 40% of the managers in our dataset.

Our data also identifies some key problems. In particular we have identified an action gap. Organisations have policies and strategies in place but take little or no action to implement them in their workplaces. Over 45% of employers who conducted a pay gap analysis took no action to close identified gaps. More work needs to be done by employers to address these action gaps.

## WGEA Budget Statements

The data also confirms that gender segregation remains deeply entrenched across industries, occupations and workplaces. The overall proportion of women in management has increased but most senior roles, especially at CEO level, are still dominated by men.

The WGEA's growing dataset is a valuable resource for employers, employees and researchers. There has been growing international interest in the agency's work, and our unique approach to gender equality reporting and data collection. The data set underpins all WGEA's activities to promote workplace gender equality. These include:

- the annual publication of key findings in Australia's gender equality scorecard
- the publication of organisation-specific public reports, providing information on a range of gender equality policies, strategies and practices for reporting organisations
- provision of a confidential customised competitor analysis benchmark report for every compliant employer
- the Data Explorer – an interactive tool which allows the public to interrogate the data and examine gender equality indicators by industry
- research partnerships to glean further insights from the data into drivers of improved gender equality outcomes
- an extensive public speaking program presenting data insights
- the development of educational tools and resources and delivery of educational workshops and events
- the WGEA *Employer of Choice for Gender Equality* citation recognising leading practice
- the *Pay Equity Ambassador* program, building a network of business leaders advocating for business commitment to pay equity, and
- extensive engagement with business, government and the community to drive public awareness and debate about gender equality issues.

Through the Women's Economic Security Package in 2018, the agency secured funds for a replacement, fit-for purpose online reporting and data management platform. This platform was developed to ensure the capacity and flexibility to support voluntary reporting, an increase in data collection, improved user experience and enhanced delivery of data analysis and insights for reporting organisations and the public. The new platform is ready for WGEA's eighth year of reporting in April 2021.

The WGEA's strategic priorities in 2021–22 and the forward years are to increase the agency's impact and reach, maximise the potential of the agency's data, develop the team and advance the agency's technology.

The WGEA believes Australia is well positioned to capitalise on the economic benefits that improved workplace gender equality can deliver and looks forward to continuing to work towards the vision that women and men are equally represented, valued and rewarded at work.

## 1.2 Entity resource statement

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

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

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

**Table 1.1: WGEA resource statement — Budget estimates for 2021-22 as at Budget May 2021**

<b>Table 1.1: WGEA resource statement-Budget estimates for 2021-22 as at Budget</b>		
	2020-21	2021-22
	Estimated	Estimate
	actual	
	\$'000	\$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	2,395	2,395
Departmental appropriation (c)	6,070	5,946
s74 external revenue (d)	100	100
Departmental capital budget (e)	2,260	727
Total departmental annual appropriations	10,825	9,168
<b>Total departmental resourcing</b>	<b>10,825</b>	<b>9,168</b>
	2020-21	2021-22
<b>Average staffing level (number)</b>	<b>33</b>	<b>36</b>

All figures shown above are GST exclusive - these may not match figures in the cash flow statement. Prepared on a resourcing (i.e. appropriations available) basis.

- Appropriation Bill (No.1) 2021-22.
- Estimated adjusted balance carried forward from previous year.
- Excludes Departmental Capital Budget (DCB).
- Estimated External Revenue receipts under section 74 of *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

### 1.3 Budget measures

Budget measures in Part 1 relating to WGEA are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: WGEA 2021-22 Budget measures  
Measures announced since the 2020-21 Mid-Year Economic and Fiscal Outlook**

	2021-22	2022-23	2023-24	2024-25
Program	\$'000	\$'000	\$'000	\$'000
<b>Payment measures</b>				
A Roadmap for Respect — Respect@Work response implementation (a)	1.1			
Departmental expenses	1,017	1,108	1,112	1,116
<b>Total capital measures</b>	<b>1,017</b>	<b>1,108</b>	<b>1,112</b>	<b>1,116</b>
<b>Total Payment Measures</b>				
Departmental	1,017	1,108	1,112	1,116
<b>Total</b>	<b>1,017</b>	<b>1,108</b>	<b>1,112</b>	<b>1,116</b>

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

- a) The lead entity for measure titled *A Roadmap for Respect – Respect@Work response implementation* is the Attorney-General's Department. The full measure description and package details appear in Budget Paper No.2 under the Attorney-General's portfolio.

## Section 2: Outcomes and planned performance

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

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plan and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for WGEA can be found at:  
[www.wgea.gov.au/about/governance/corporate-plan](http://www.wgea.gov.au/about/governance/corporate-plan)

The most recent annual performance statement can be found at:  
[www.wgea.gov.au/about/governance/annual-report](http://www.wgea.gov.au/about/governance/annual-report)

## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: Promote and improve gender equality in Australian workplaces including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data.**

Budgeted expenses for Outcome 1

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

**Table 2.1.1: Budgeted expenses for Outcome 1**

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>Program 1.1: Workplace Gender Equality</b>					
Departmental expenses					
Departmental appropriation	5,575	5,421	5,908	5,938	5,969
s74 external revenue (a)	100	100	100	100	200
Expenses not requiring appropriation in the Budget year (b)	950	2,132	2,035	755	960
<b>Departmental total</b>	<b>6,625</b>	<b>7,653</b>	<b>8,043</b>	<b>6,793</b>	<b>7,129</b>
<b>Total expenses for program 1.1</b>	<b>6,625</b>	<b>7,653</b>	<b>8,043</b>	<b>6,793</b>	<b>7,129</b>
	2020-21	2021-22			
<b>Average staffing level (number)</b>	<b>33</b>	<b>36</b>			

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

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

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

**Table 2.1.2: Performance criteria for Outcome 1**

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021- 22 Budget measures have created new programs or materially changed existing programs.

<b>Outcome 1 – Promote and improve gender equality in Australian workplaces including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data.</b>	
<b>Program 1.1</b> – WGEA will deliver on Outcome 1 by assisting relevant employers to report to WGEA; educating employers on improving gender equality outcomes; promoting and contributing to understanding, acceptance and public discussion of gender equality in the Australian workplace; using gender equality data to improve workplace gender equality and fostering compliance with the reporting and transparency provisions of the Act.	
<b>Delivery</b>	<p>Key activities to support the purpose of the Agency are:</p> <ul style="list-style-type: none"> <li>• advising and assisting employers to promote and improve gender equality in the workplace including providing advice and assistance on the collection and analysis of workplace data.</li> <li>• undertaking research, educational and other programmes designed to promote and improve gender equality in the workplace.</li> <li>• promoting and contributing to understanding, acceptance and public discussion of gender equality in the workplace.</li> <li>• reviewing compliance with the Act by relevant employers.</li> </ul>

Performance information		
Year	Performance criteria	Targets
2020-21	WGEA implements a fit-for-purpose reporting and data management system that provides for expanded data collection	<ul style="list-style-type: none"> <li>• Employers report successfully utilising new reporting and data management system</li> <li>• Over 50% of reporting organisations provide some voluntary data</li> <li>• Utilisation of new CEO summary report and data visualisation</li> </ul> <p><b>Assessment:</b> Targets on track across the duration of the multi-year programme</p>
	WGEA establishes a framework for public sector and SME reporting	<ul style="list-style-type: none"> <li>• Commencement of voluntary reporting program for public sector</li> </ul> <p><b>Assessment:</b> Targets on track across the duration of the multi-year programme</p>
	WGEA data collection and analysis is relevant to the workforce of the future	<ul style="list-style-type: none"> <li>• Reporting matters on which employers report are evaluated, and subsequent recommendations made to Government</li> <li>• Expansion of data analysis and data visualisation of workplace gender equality issues</li> </ul> <p><b>Assessment:</b> Targets met</p>

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

<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2021-22	WGEA is bridging the gap between evidence and action	<ul style="list-style-type: none"> <li>• Implementation of education and engagement campaigns tailored to identified employer action gaps</li> <li>• Expansion of WGEA recognition of best practice programs</li> </ul>
	WGEA maximises the potential of the data by tailoring analysis and resources to reflect changing workforce and work patterns	<ul style="list-style-type: none"> <li>• Expansion of data analysis and data visualisation of workplace gender equality issues</li> <li>• Increased engagement with the Data Tools and employer performance public dashboards</li> </ul>
	WGEA's reporting and data management platform provides meaningful analysis for organisations and the public	<ul style="list-style-type: none"> <li>• Expansion of the data set and additional data points collected</li> <li>• Increased engagement with the Data Tools and employer performance public dashboards</li> </ul>
2022-23 and beyond	WGEA is a leading source of data and research on gender equality	<ul style="list-style-type: none"> <li>• Gender champions within SME, public and private sector receive WGEA recognition for best practice programs</li> <li>• WGEA data is used in the consideration of public policy</li> </ul>
	WGEA responds to the changing data landscape and provides fresh insights	<ul style="list-style-type: none"> <li>• Increased number of organisations in the dataset and inclusion of Public Sector in data analysis.</li> <li>• WGEA data collection produces expanded intersectionality in data scorecard</li> </ul>
<b>Purposes</b>	The Workplace Gender Equality Agency is charged with promoting and improving gender equality in Australian workplaces, including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data.	



## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

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

The WGEA is budgeting for a break-even net cost of service for 2021-22 and the forward estimates.

Total revenue for WGEA in 2021-22 is budgeted at \$6.1 million (2020-21: \$6.2 million) and comprises:

- revenue from government (appropriation funding) of \$5.9 million, and
- own source revenue of \$0.1 million.

Operating expenses in 2021-22 are estimated to total \$7.7 million (2020-21: \$6.6 million). The increase in operating expenses in 2021-22 is mostly attributed to higher depreciation and amortisation expenses compared to 2020-21, change in the activities related to the Women's Economic Security Package that provided \$1.2 million in 2020-21 compared to \$0.4 million in 2021-22. The increase is also attributed to additional funding of \$0.6 million received from 2021-22 Budget measure *Respect@work*.

Total assets at the end of the 2021-22 year are estimated to be \$6.8 million. The majority of the assets represent receivables (appropriation receivables) and intangible assets.

Total liabilities for 2021-22 are estimated at \$1.5 million. The largest liability items are accrued expenses and accrued employee entitlements.

**3.2. Budgeted financial statements tables**

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	3,530	3,812	4,188	4,317	4,417
Suppliers	2,153	1,727	1,833	1,734	1,765
Depreciation and amortisation	917	2,099	2,002	722	927
Finance costs	25	15	20	20	20
<b>Total expenses</b>	<b>6,625</b>	<b>7,653</b>	<b>8,043</b>	<b>6,793</b>	<b>7,129</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	100	100	100	100	200
<b>Total own-source revenue</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>200</b>
<b>Gains</b>					
Other	33	33	33	33	33
<b>Total gains</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>
<b>Total own-source income</b>	<b>133</b>	<b>133</b>	<b>133</b>	<b>133</b>	<b>233</b>
<b>Net (cost of)/contribution by services</b>	<b>(6,492)</b>	<b>(7,520)</b>	<b>(7,910)</b>	<b>(6,660)</b>	<b>(6,896)</b>
Revenue from government	6,070	5,946	6,459	6,489	6,520
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(422)</b>	<b>(1,574)</b>	<b>(1,451)</b>	<b>(171)</b>	<b>(376)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(422)</b>	<b>(1,574)</b>	<b>(1,451)</b>	<b>(171)</b>	<b>(376)</b>

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

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

	2020-21	2021-22	2022-23	2023-24	2024-25
	Estimated	Budget	Forward	Forward	Forward
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets</b>	-	-	-	-	-
less: Depreciation/amortisation expenses previously funded through revenue appropriations (a)	415	1,593	1,475	195	400
less: depreciation/amortisation	502	506	527	527	527
add: Principal repayments on leased assets (b)	495	525	551	551	551
<b>Total comprehensive income/(loss) - as per the statement of</b>	<b>(422)</b>	<b>(1,574)</b>	<b>(1,451)</b>	<b>(171)</b>	<b>(376)</b>

Prepared on Australian Accounting Standards basis.

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	250	250	250	250	250
Trade and other receivables	2,190	2,190	2,190	2,190	2,190
<b>Total financial assets</b>	<b>2,440</b>	<b>2,440</b>	<b>2,440</b>	<b>2,440</b>	<b>2,440</b>
<b>Non-financial assets</b>					
Land and buildings	752	491	2,554	2,027	1,500
Property, plant and equipment	207	179	129	80	-
Intangibles	4,537	3,695	2,572	2,730	2,715
Other non-financial assets	21	21	21	21	21
<b>Total non-financial assets</b>	<b>5,517</b>	<b>4,386</b>	<b>5,276</b>	<b>4,858</b>	<b>4,236</b>
<b>Total assets</b>	<b>7,957</b>	<b>6,826</b>	<b>7,716</b>	<b>7,298</b>	<b>6,676</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	53	53	53	53	53
Other payables	59	59	59	59	59
<b>Total payables</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>112</b>
<b>Interest bearing liabilities</b>					
Leases	602	318	2,357	1,806	1,255
<b>Total interest bearing liabilities</b>	<b>602</b>	<b>318</b>	<b>2,357</b>	<b>1,806</b>	<b>1,255</b>
<b>Provisions</b>					
Employee provisions	839	839	839	839	839
Other provisions	194	194	194	194	194
<b>Total provisions</b>	<b>1,033</b>	<b>1,033</b>	<b>1,033</b>	<b>1,033</b>	<b>1,033</b>
Liabilities included in disposal groups held for sale					
<b>Total liabilities</b>	<b>1,747</b>	<b>1,463</b>	<b>3,502</b>	<b>2,951</b>	<b>2,400</b>
<b>Net assets</b>	<b>6,210</b>	<b>5,363</b>	<b>4,214</b>	<b>4,347</b>	<b>4,276</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	10,383	11,110	11,412	11,716	12,021
Reserves	41	41	41	41	41
Retained surplus (accumulated deficit)	(4,214)	(5,788)	(7,239)	(7,410)	(7,786)
<b>Total parent entity interest</b>	<b>6,210</b>	<b>5,363</b>	<b>4,214</b>	<b>4,347</b>	<b>4,276</b>
<b>Total equity</b>	<b>6,210</b>	<b>5,363</b>	<b>4,214</b>	<b>4,347</b>	<b>4,276</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2021-22)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2021</b>				
Balance carried forward from previous period	(4,214)	41	10,383	6,210
<b>Adjusted opening balance</b>	<b>(4,214)</b>	<b>41</b>	<b>10,383</b>	<b>6,210</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(1,574)	-	-	(1,574)
<b>Total comprehensive income</b>	<b>(1,574)</b>	<b>-</b>	<b>-</b>	<b>(1,574)</b>
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	727	727
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>727</b>	<b>727</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(5,788)</b>	<b>41</b>	<b>11,110</b>	<b>5,363</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	6,070	5,946	6,459	6,489	6,520
Sale of goods and rendering of services	100	100	100	100	200
<b>Total cash received</b>	<b>6,170</b>	<b>6,046</b>	<b>6,559</b>	<b>6,589</b>	<b>6,720</b>
<b>Cash used</b>					
Employees	3,530	3,812	4,188	4,317	4,417
Suppliers	2,120	1,694	1,800	1,701	1,732
Borrowing costs	10	10	-	-	-
Interest payments on lease liability	15	5	20	20	20
<b>Total cash used</b>	<b>5,675</b>	<b>5,521</b>	<b>6,008</b>	<b>6,038</b>	<b>6,169</b>
<b>Net cash from/(used by) operating activities</b>	<b>495</b>	<b>525</b>	<b>551</b>	<b>551</b>	<b>551</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	2,828	727	302	304	305
<b>Total cash used</b>	<b>2,828</b>	<b>727</b>	<b>302</b>	<b>304</b>	<b>305</b>
<b>Net cash from/(used by) investing activities</b>	<b>(2,828)</b>	<b>(727)</b>	<b>(302)</b>	<b>(304)</b>	<b>(305)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	2,828	727	302	304	305
<b>Total cash received</b>	<b>2,828</b>	<b>727</b>	<b>302</b>	<b>304</b>	<b>305</b>
<b>Cash used</b>					
Principal payments on lease liability	495	525	551	551	551
<b>Total cash used</b>	<b>495</b>	<b>525</b>	<b>551</b>	<b>551</b>	<b>551</b>
<b>Net cash from/(used by) financing activities</b>	<b>2,333</b>	<b>202</b>	<b>(249)</b>	<b>(247)</b>	<b>(246)</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	250	250	250	250	250
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forw ard estimate \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	2,260	727	302	304	305
<b>Total new capital appropriations</b>	<b>2,260</b>	<b>727</b>	<b>302</b>	<b>304</b>	<b>305</b>
<b>Provided for:</b>					
Purchase of non-financial assets	2,260	727	302	304	305
<b>Total items</b>	<b>2,260</b>	<b>727</b>	<b>302</b>	<b>304</b>	<b>305</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	2,828	727	302	304	305
<b>TOTAL</b>	<b>2,828</b>	<b>727</b>	<b>302</b>	<b>304</b>	<b>305</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	2,828	727	302	304	305
<b>Total cash used to acquire assets</b>	<b>2,828</b>	<b>727</b>	<b>302</b>	<b>304</b>	<b>305</b>

Prepared on Australian Accounting Standards basis.

- a) Does not include annual finance lease costs. Include purchases from current and previous years' DCBs. Includes purchases from current and previous years' Capital Budget.

**Table 3.6: Statement of departmental asset movements (Budget year 2021-22)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2021</b>				
Gross book value	345	696	7,767	8,808
Gross book value - ROU assets	1,494	-	-	1,494
Accumulated depreciation/ amortisation and impairment	(154)	(489)	(3,234)	(3,877)
Accumulated depreciation/amortisation and impairment - ROU assets	(929)	-	-	(929)
<b>Opening net book balance</b>	<b>756</b>	<b>207</b>	<b>4,533</b>	<b>5,496</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity (a)	-	20	707	727
By purchase - appropriation equity - ROU assets	241	-	-	241
<b>Total additions</b>	<b>241</b>	<b>20</b>	<b>707</b>	<b>968</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(4)	(48)	(1,545)	(1,597)
Depreciation/amortisation on ROU assets	(502)	-	-	(502)
<b>Total other movements</b>	<b>(506)</b>	<b>(48)</b>	<b>(1,545)</b>	<b>(2,099)</b>
<b>As at 30 June 2022</b>				
Gross book value	345	716	8,474	9,535
Gross book value - ROU assets	1,735	-	-	1,735
Accumulated depreciation/ amortisation and impairment	(158)	(537)	(4,779)	(5,474)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,431)	-	-	(1,431)
<b>Closing net book balance</b>	<b>491</b>	<b>179</b>	<b>3,695</b>	<b>4,365</b>

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No.2) 2021-22, including Collection Development Acquisition Budget.



## Portfolio glossary

Term	Meaning
Accumulated depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Actual available appropriation	The actual available appropriation indicates the total appropriation available to the entity for the 2020-21 as at the 2021-22 Budget. It includes all appropriation made available to the entity in the year (plus or minus- Section 75 transfers, formal reductions, advance to the Finance Minister and movements of funds). It is the same as comparator figure included in the Appropriation Bills and, as such, provides a comparison with the appropriation proposed for the Budget year.
Administered item	Appropriation that consists of funding managed on behalf of the Commonwealth. This funding is not at the discretion of the entity and any unspent appropriation is returned to the Consolidated Revenue Fund (CRF) at the end of the financial year. An administered item is a component of an administered program. It may be a measure but will not constitute a program in its own right.
Appropriation	An amount of public money parliament authorises for spending (i.e. funds to be withdrawn from the CRF). Parliament makes laws for appropriating money under the Annual Appropriation Acts and under Special Appropriations, with spending restricted to the purposes in the Appropriation Acts.
Appropriation Bill (No.1)	The Bill proposes spending the CRF for the ordinary annual services of government. Bills proposing appropriations for ordinary annual services cannot be amended by the Senate under Section 53 of the Australian Constitution. Once the Bill is passed by Parliament and given Royal Assent, it becomes Appropriation Act (No.1).
Appropriation Bill (No.2)	The Bill proposes spending from the CRF for purposes other than the ordinary annual services of government. Under existing arrangements between the two Houses of Parliament, this Bill includes appropriation funding of administered expenses for new outcomes, for payments to the states and territories, and for departmental or administered capital. Funding for extensions to existing programs can be included in Appropriation Bill (No.1). Once the Bill is passed by Parliament and given Royal Assent, it becomes Appropriation Act (No.2).

## Glossary

Appropriation Bills (Nos.3 and 4)	If an amount provided in Appropriation Acts (Nos.1 or 2) is not enough to meet approved expenditure in a financial year, supplementary appropriation may be sought in Appropriation Bills (Nos.3 and 4). Once these Bills are passed by Parliament and given Royal Assent, they become the Appropriation Acts (Nos.3 and 4). They are also commonly referred to the Additional Estimates Bills.
Assets	Future economic benefits controlled by an entity as a result of past transactions or other past events.
Average staffing level	The average number of employees receiving salary / wages (or compensation in lieu of salary / wages) over a financial year, with adjustments for casual and part-time employees to show the full-time equivalent.
Budget Paper 1 (BP1)	Budget Strategy and Outlook. Provides information and analysis on whole-of-government expenditure and revenue.
Budget Paper 2 (BP2)	Budget Measures. Provides a description of each budget measure by portfolio.
Budget Paper 3 (BP3)	Australia's Federal Relations. Provides information and analysis on federal; funding improved to the states and territories.
Budget Paper 4 (BP4)	Entity Resourcing. Details total resourcing available to agencies.
Capital Expenditure	Expenditure by an entity on capital projects; for example, purchasing a building.
Consolidated Revenue Fund (CRF)	The principal operating fund from which money is drawn to pay for the activities of the Government. Section 81 of the Australian Constitution provides that all revenue raised or monies received by the Executive Government forms one consolidated revenue fund from which appropriations are made for the purposes of the Australian Government.
Departmental Capital Budget (DCB)	Net cash appropriation arrangements involve the cessation of funding for depreciation, amortisation and make good expenses. Funding for these expenses has been replaced with a collection development and acquisition budget (CDAB) for designated collection institutions (DCIs), and departmental capital budgets (DCBs).
Departmental Item	Resources (assets, liabilities, revenues and expenses) that entity accountable authority control directly. This includes outsourced activities funded and controlled by the entity. Examples of departmental items include entity running costs, accrued employee entitlements and net appropriations. A departmental item is a component of a departmental program.
Depreciation	Apportionment of an asset's capital values as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.

Entity	A department, agency, company or authority under the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act) or any other Commonwealth statutory authority.
Estimated actual expenses	Details of the current year's estimated final figures included in the Budget documentation to be used for comparison.
Expenditure	Spending money from the Consolidated Revenue Fund or a notional payment to a PGPA Act entity.
Expense	Decreases in economic benefits in the forms of outflows or depletions of assets or incurrence of liabilities that result in decreases in equity, other than those relating to distribution to equity participants.
Expenses not requiring appropriation in the Budget year	Expenses not involving a cash flow impact are not included within the calculation of an appropriation. An example of such an event is goods or services received free of charge that are then expensed; for example, ANAO audit services. The ANAO does not charge for audit services; however, the expense must be recognised. Similarly, bad debts are recognised as an expense but are not recognised for the purpose of calculating appropriation amounts to be sought from parliament.
Forward estimates period	The three years following the Budget years. For example if 2021-22 is the Budget year, 2022-23 is forward year 1, 2023-24 is forward year 2 and 2024-25 is forward year 3. The period does include the current or Budget year.
Funds	Money that has been appropriated but not drawn from the Consolidated Revenue Fund.
Income	Total value of resources earned or received to cover the production of goods and services.
Make good	Make good is the cost of dismantling and removing an item and restoring the site on which it is located, the obligation for which an entity incurs wither when the item is acquired or as a consequence of having used the item during the particular period for purposes other than to produce inventories during that period. A common example of make good in the public sector is the restoration of office premises at the end of a lease period.
Measure	A new policy or savings decision of the government with financial impacts on the government's underlying cash balance, fiscal balance, operating balance, headline cash balance, net debt or net worth. Such proposals are normally made in the context of the annual Budget, and are typically published in Budget Paper No. 2, and in the Mid-Year Economic and Fiscal Outlook (MYEFO).
Mid-Year Economic and Fiscal Outlook (MYEFO)	The MYEFO provides an update of the government's budget estimates by examining expenses and revenues in the year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow the assessment of the government's fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.

## Glossary

Movement of Funds Between years	A movement of funds process is carried out twice each year in relation to unexpected administered operating appropriations. This involves portfolio ministers submitting requests to the Finance Minister advising of timing changes to funding requirements. If agreed by the Finance Minister, the appropriation is made available in later year(s).
Non-operating	Sometimes called capital costs.
Official Public Account (OPA)	The OPA is the Australian Government's central bank account held within the Reserve Bank of Australia. The OPA reflects the operations of Consolidated Revenue Fund.
Operating	Normally related to ongoing, or recurring expenses, such as paying salaries or making program payments.
Operating result	Equal income less expenses.
Outcome	An outcome is the intended result, consequence or impact of government actions on the Australian community
<i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act)	The PGPA Act is the principal legislation concerning the governance, performance and accountability of, and the use and management of public resources by the Commonwealth.
Portfolio Budget Statements (PBS)	Budget related paper detailing budget initiatives and explanations of appropriations specified by outcomes and program by each entity within a portfolio.
Program	Activity that delivers benefits, services or transfer payments to individuals, industry and / or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Program support	The entity running costs allocated to a program. This is funded as part of the entity's departmental appropriations.
ROU assets	An asset that represents a lessee's right to use (ROU) an underlying asset for the lease term in accordance with <i>AASB 16 Leases</i> .
Special Account	Balances existing within the CRF that are supported by standing appropriations, PGPA Act (s.78, s.79 and s.80). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a special account can only be spent for the purposes of the special account. Special accounts can only be established by a written determination of the Finance Minister (s.78 of the PGPA Act) or through an Act of Parliament (referred to s.80 of the PGPA Act).

Special appropriations  
(including standing  
Appropriations)

An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriation, the authority to withdraw funds from the CRF does not generally cease at the end of the financial year.

Standing appropriations are a subcategory consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.

