

Portfolio Additional Estimates Statements 2018-19

Prime Minister and Cabinet Portfolio

Explanations of Additional Estimates 2018-19

© Commonwealth of Australia 2019

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Department of the Prime Minister and Cabinet

PO Box 6500

Canberra ACT 2600

Tel: (02) 6271 5111

Fax: (02) 6271 5414

www.pmc.gov.au



THE HON STEVE IRONS MP
ASSISTANT MINISTER TO THE PRIME MINISTER

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

Senator 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 Additional Estimates Statements in support of the 2018-19 Additional Estimates for the Prime Minister and Cabinet Portfolio.

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

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

Yours sincerely

A handwritten signature in blue ink, appearing to read 'S. Irons'.

STEVE IRONS

ABBREVIATIONS AND CONVENTIONS

The following notations may be used:

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nfp	not for publication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

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

Enquiries

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

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

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

USER GUIDE

The purpose of the 2018-19 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in *Appropriation Bills (Nos. 3 and 4)* and *Appropriation (Parliamentary Departments) Bill (No. 2) 2018-2019*. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2018-19* is a mid-year budget report which provides updated information to allow the assessment of the Government's fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

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

Entity Additional Estimates Statements

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

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

Explains key terms relevant to the Portfolio.

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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 Prime Minister and Cabinet Portfolio comprise of:

- advice to the Prime Minister across Government on policy and implementation
- assistance to the Prime Minister in managing the Cabinet program
- Commonwealth Aboriginal and Torres Strait Islander policy, programs and service delivery
- international and national security policy coordination
- coordination and evaluation of Australia's foreign intelligence activities
- intergovernmental relations and communications with state and territory governments
- coordination of government administration
- Australian Government employment workplace relations policy
- Australian honours and symbols policy
- official and ceremonial support
- support to the Governor-General to perform his official duties
- women's policies and women's leadership and development strategy
- promoting and improving workplace gender equality in Australian workplaces
- Whole-of-Government service delivery policy, focusing on increasing the accessibility and efficiency of digital government service interfaces
- maximising the economic and social benefits of using public sector data, while maintaining strong privacy and security safeguards
- Official Establishments, ownership and property management of the Prime Minister's official residences
- the National Office for Child Safety.

Portfolio Overview

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

The Portfolio includes the following 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
- Office of National Intelligence
- Office of the Official Secretary to the Governor-General
- Workplace Gender Equality Agency.

The Portfolio includes the following 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
- Torres Strait Regional Authority
- Wreck Bay Aboriginal Community Council.

The Portfolio includes the following Commonwealth Companies under the PGPA Act:

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

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

PM&C is also responsible for Whole-of-Government policy and programs relating to Indigenous affairs and women.

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

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

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

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

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

Portfolio Overview

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

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

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

The Indigenous Land and Sea Corporation (ILSC) is a corporate Commonwealth entity established under the ATSI Act and subject to the PGPA Act. The ILSC assists Aboriginal and Torres Strait Islander people to realise economic, social, cultural and environmental benefits that the ownership and management of land, fresh water and salt water can bring. This includes economic independence (in particular jobs for Indigenous people); social benefits; cultural identity and connection; and environmental sustainability. The ILSC provides assistance in the acquisition and management of rights and interests in land, salt water and fresh water country.

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

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 matters of political, strategic or economic significance to Australia, to the Prime Minister, senior ministers and senior officials. The ONI is also responsible for integration, coordination and evaluation of Australia's national intelligence capabilities.

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

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

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

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

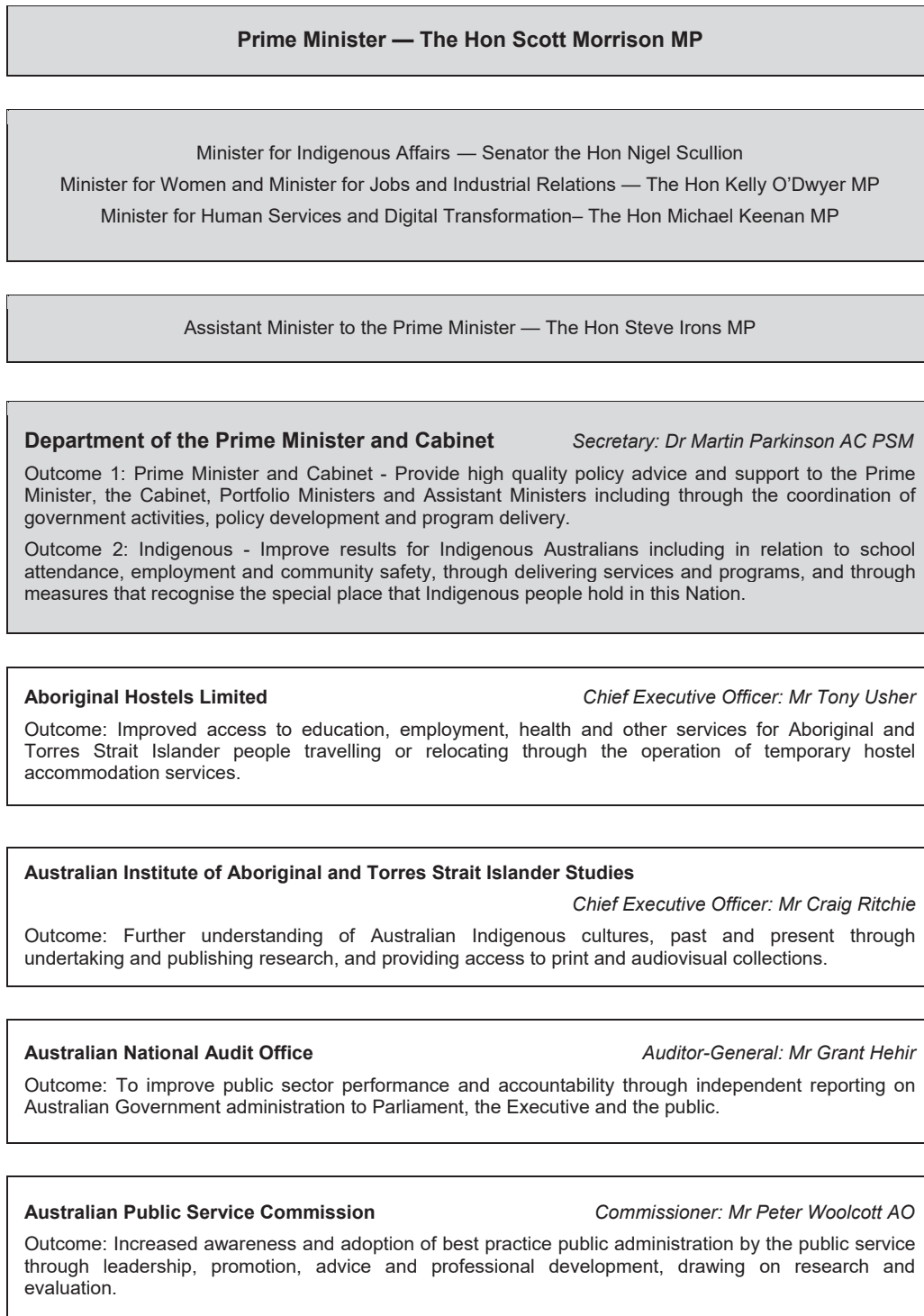
Portfolio Overview

The **Torres Strait Regional Authority (TSRA)** is a corporate Commonwealth entity established by the *ATSI Act 2005* 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 Affairs about issues relevant to Torres Strait Islander and Aboriginal people living in the Torres Strait region. The TSRA works to empower Torres Strait Islander and Aboriginal people living in the Torres Strait to determine their own affairs based on the *ailan kastom* (island custom) of the Torres Strait.

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

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

Figure 1: Prime Minister and Cabinet Portfolio structure and outcome



Portfolio Overview

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

Chief Executive Officer: Mr Rajiv Viswanathan

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

Indigenous Land and Sea Corporation

Chief Executive Officer: Mr John Maher

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

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.

Northern Territory Land Councils

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

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

Northern Land Council – *Accountable Authority: Mr Samuel Bush-Blanos (Chair) and Mr Rick Fletcher (Acting Chief Executive Officer)*

Tiwi Land Council – *Chief Executive Officer: Mr Andrew Rjprungwuti*

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

Office of National Intelligence

Director General: Mr Nick Warner

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

Acting Official Secretary: Mr Paul Singer MVO

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

Portfolio Overview

Outback Stores Pty Ltd

Chief Executive Officer: Mr Michael Borg

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

Torres Strait Regional Authority

Acting Chief Executive Officer: Mr Charlie Kaddy

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

Workplace Gender Equality Agency

Director: Ms Libby Lyons

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

Wreck Bay Aboriginal Community Council

Chief Executive Officer: Mr Mal Hansen

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

Overview of Additional Estimates for the Portfolio

The 2018-19 PM&C PAES provide an update to Parliament on entity expenditure estimates for the 2018-19 Budget year and reflect changes since the Budget. The PAES is a supplement to the Portfolio Budget Statements (PB Statements) explaining subsequent changes to Budget estimates as they appear in the Additional Estimates Appropriation Bills. Only entities with additional appropriations in the *Appropriation Bills (Nos. 3 and 4)* must produce a 2018-19 PAES to explain their request for additional appropriations.

The entities within the PM&C Portfolio that are receiving additional appropriation in *Appropriation Bills (Nos. 3 and 4)* 2018-19 and have a chapter in PAES are:

- Department of the Prime Minister and Cabinet
- The Office of National Intelligence
- The Office of the Official Secretary to the Governor-General
- Workplace Gender Equality Agency.

Changes to resourcing since the 2018-19 Budget for entities which are not required to produce a PAES will be reported in the PM&C 2019-20 PB Statements. These changes to resourcing include the impact of expense and savings measures and Administrative Arrangements Orders (AAO) or Machinery of Government (MOG) changes.

Since the 2018-19 Budget, responsibility for the following functions were transferred in accordance with AAO amendments made on 10 May 2018:

- The Public Interest Disclosure Act transferred from PM&C to the Attorney-General's Department
- The Independent National Security Legislation Monitor transferred from PM&C to the Attorney-General's Department
- Office of the Commonwealth Ombudsman transferred from the PM&C Portfolio to the Attorney-General's Portfolio
- Office of the Inspector-General of Intelligence and Security transferred from the PM&C Portfolio to the Attorney-General's Portfolio.

**ENTITY ADDITIONAL ESTIMATES
STATEMENTS**

DEPARTMENT OF THE PRIME MINISTER AND CABINET

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DEPARTMENT OF THE PRIME MINISTER AND CABINET

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Strategic Direction Statement for the Department of the Prime Minister and Cabinet (PM&C) can be found in the 2018-19 PB Statements. There has been no change to PM&C's strategic direction since the publication of the 2018-19 PB Statements.

On 1 February 2019 the *Aboriginal and Torres Strait Islander Land and Sea Future Fund Act 2018* established the Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF), which replaces the Aboriginal and Torres Strait Islander Land Account. The ATSILSFF has transferred from PM&C to the Finance Portfolio, to be managed by the Future Fund Board of Guardians.

The National Office for Child Safety transferred to PM&C from the Department of Social Services in January 2019. Funding for the National Office for Child Safety was provided under the measure titled *National Office for Child Safety – establishment*, which appears under the Social Services Portfolio of the 2018-19 MYEFO. Responsibility for the delivery of this measure, and associated funding, has been transferred to PM&C through the PAES.

In accordance with measures previously published in the 2018-19 MYEFO, the PAES also includes additional appropriation for PM&C for the following new functions and activities:

- The establishment of a Joint Agency Taskforce to coordinate drought assistance to ensure meaningful support reaches farmers and farming communities;
- A review of Australia's Vocational Education and Training sector to consider how the system can better deliver for Australian jobseekers and employers;
- New initiatives to improve women's economic security; and
- Additional funding to address the long-term housing issues in the remote Northern Territory community of Borroloola.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for PM&C at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018-19 Budget year, including variations through *Appropriation Bills (No. 3 and No. 4)*, Special Appropriations and Special Accounts.

Table 1.1: PM&C resource statement — Additional Estimates for 2018-19 as at Additional Estimates February 2019

	Actual available appropriation 2017-18 \$'000	Estimate as at Budget 2018-19 \$'000	Proposed Additional Estimates 2018-19 \$'000	Total estimate at Additional Estimates 2018-19 \$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	80,192	96,169	-	96,169
Departmental appropriation	429,046	400,790	5,330	406,120
s74 external revenue (c)	26,047	16,833	-	16,833
Departmental capital budget (d)	12,311	12,164	5,332	17,496
Annual appropriations - other services - non-operating (e)				
Prior year appropriations available (b)	4,552	6,634	-	6,634
Equity injection	11,694	8,273	-	8,273
Total departmental annual appropriations	563,842	540,863	10,662	551,525
Total departmental resourcing	563,842	540,863	10,662	551,525
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	47,384	53,003	-	53,003
Outcome 1	31,087	14,878	2,020	16,898
Outcome 2	1,275,733	1,240,451	13,125	1,253,576
Administered capital budget (f)	253	1,086	190	1,276
Payments to corporate entities (g)	94,929	111,105	-	111,105
Annual appropriations - other services - non-operating (e)				
Payments to corporate entities (g)	23,850	24,913	-	24,913
Annual appropriations - other services - specific payments to States, ACT, NT and local government (e)				
Outcome 2 (h)	7,762	6,536	-	6,536
Total administered annual appropriations	1,480,998	1,451,972	15,335	1,467,307
Total administered special appropriations (i)	406,731	268,093	117,074	385,167
Special accounts (i)				
Opening balance	35,768	34,368	(10,872)	23,496
Appropriation receipts (j)	347,951	195,000	142,000	337,000
Non-appropriation receipts	2,771,882	2,831,230	(535,535)	2,295,695
Total special account receipts	3,155,601	3,060,598	(404,407)	2,656,191
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	(347,951)	(195,000)	(142,000)	(337,000)
<i>less payments to corporate entities from annual/special appropriations</i>	(118,779)	(136,018)	-	(136,018)
Total administered resourcing	4,576,600	4,449,645	(413,998)	4,035,647
Total resourcing for PM&C	5,140,442	4,990,508	(403,336)	4,587,172
			<i>Actual 2017-18</i>	<i>2018-19</i>
Average staffing level (number)			<i>2007</i>	<i>2047</i>

Table 1.1: PM&C Resource Statement — Additional Estimates for 2018-19 as at Additional Estimates February 2019 (continued)**Third party payments from and on behalf of other entities**

	<i>Actual available appropriation 2017-18 \$'000</i>	<i>Estimate as at Budget 2018-19 \$'000</i>	<i>Proposed Additional Estimates 2018-19 \$'000</i>	<i>Total estimate at Additional Estimates 2018-19 \$'000</i>
Receipts received from other entities for the provision of services (disclosed above in s74 External Revenue receipts section above)	26,047	16,833	-	16,833
Payments made to corporate entities within the Portfolio				
Australian Institute of Aboriginal and Torres Strait Islander Studies	3,249	20,462	-	20,462
Indigenous Land and Sea Corporation	8,928	8,749	-	8,749
Indigenous Business Australia	10,133	32,612	-	32,612
Aboriginal Hostels Limited	36,563	36,323	-	36,323
Torres Strait Regional Authority	36,056	37,872	-	37,872

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

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

Machinery of Government Transfers

PM&C has transferred \$1.256 million in Departmental Appropriation and \$0.018 million in Departmental Capital Budget to the Attorney-General's Department under a section 75 determination. This funding is quarantined against Appropriation Act (No.1) 2018-2019.

PM&C has transferred \$1.875 million in Administered Appropriation and \$0.011 million in Departmental Appropriation to the Department of Education and Training.

PM&C has transferred \$0.038 million in Departmental Appropriation to the Department of Finance.

PM&C has received \$0.792 million in Departmental Appropriation from the Department of Social Services.

(a) *Appropriation Act (No. 1) 2018-2019 and Appropriation Bill (No. 3) 2018-2019.*

(b) Excludes \$65.527 million subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Estimated retained revenue receipts under section 74 of the PGPA Act.

(d) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(e) *Appropriation Act (No. 2) 2018-2019 and Appropriation Bill (No. 4) 2018-2019.*

(f) Administered capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Please refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'

(g) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

(h) Relates to appropriations for payment to the States, ACT, NT and local governments in Appropriation Bill No.2 2018-2019. Outcome 2 – Program 2.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of \$6.536 million to the Northern Territory in 2018-19. Information on the terms and conditions can be found in the National Partnership on Northern Territory Remote Aboriginal Investment at 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) Excludes 'Special Public Money' held in accounts like Other Trust Monies accounts (OTM), Services for Other Government and Non-agency Bodies accounts (SOG) or Services for Other Entities and Trust Monies accounts (SOETM). For further information on special accounts, see Table 3.1.

(j) Amounts credited to the special account(s) from PM&C's annual and special appropriations.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2018-19 Budget. The table is split into expense and capital measures, with the affected program identified.

Table 1.2: PM&C 2018-19 measures since Budget

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	
Expense measures						
Assistance for Farmers and Farm Communities in Drought (a)						
	Departmental expenses	1.1	3,405	1,875	-	-
	Total		3,405	1,875	-	-
Assistance to Papua New Guinea for Hosting APEC 2018 - additional funding (b)						
	Departmental expenses	1.1	-	-	-	-
	Total		-	-	-	-
Australian Apprenticeships - increased support (c)						
	Departmental expenses	1.1	1,497	-	-	-
	Total		1,497	-	-	-
Women's Economic Security Package						
	Administered expenses	1.1	1,665	761	750	750
	Departmental expenses	1.1	825	779	255	165
	Total		2,490	1,540	1,005	915
Remote Housing in Borroloola						
	Administered expenses	2.5	15,000	-	-	-
	Total		15,000	-	-	-
Remote Housing in Western Australia (d)						
	Administered expenses	2.5	-	-	-	-
	Total		-	-	-	-
Australian Human Rights Commission - sexual harassment in the workplace inquiry (e)						
	Administered expenses	1.1	-	-	-	-
	Total		-	-	-	-
Total expense measures						
	Administered		16,665	761	750	750
	Departmental		5,727	2,654	255	165
	Total		22,392	3,415	1,005	915

Table 1.2: PM&C 2018-19 measures since Budget (continued)

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	
Capital measures						
Assistance for Farmers and Farm Communities in Drought (a)						
	Departmental capital	1.1	250	50	-	-
	Total	250	50	-	-	
Prime Minister and Cabinet - support for Cabinet						
	Departmental capital	1.1	4,000	-	-	-
	Total	4,000	-	-	-	
Total capital measures						
	Departmental	4,250	50	-	-	
	Total	4,250	50	-	-	

Prepared on a Government Financial Statistics (fiscal) basis

NOTE: In January 2019, the National Office for Child Safety transferred from the Department of Social Services (DSS) to PM&C. The MYEFO measure titled *National Office for Child Safety – establishment* will be published in the Measures Table of the DSS PAES. Ongoing funding of \$4.928 million over four years for this measure has transferred from DSS to PM&C since MYEFO and this variation is reflected in Table 1.3.

- (a) The lead entity for measure *Assistance for Farmers and Farm Communities in Drought* is the Department of Agriculture and Water Resources. The full measure description and package details appear in MYEFO under the Agriculture and Water Resources Portfolio.
- (b) The lead entity for measure *Assistance to Papua New Guinea for Hosting APEC 2018 – additional funding* is the Australian Federal Police. The full measure description and package details appear in MYEFO under the Home Affairs Portfolio. Funding of \$1.951 million in 2018-19 for this measure has already been provided for by the Government.
- (c) The lead entity for measure *Australian Apprenticeships – increased support* is the Department of Education and Training. The full measure description and package details appear in MYEFO under the Education and Training Portfolio.
- (d) The *Remote Housing in Western Australia* measure includes a payment of \$121.0 million in 2018-19 to be made through the Department of the Treasury.
- (e) The lead entity for measure *Australian Human Rights Commission – sexual harassment in the workplace inquiry* is the Australian Human Rights Commission. The full measure description and package authority appears in MYEFO under the Attorney-General's Portfolio. This measure includes a saving of \$250,000 in 2017-18.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for PM&C at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2018-19 Budget in *Appropriation Bills Nos. 3 and 4*.

Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Outcome 1					
Administered					
Annual appropriations					
Women's Economic Security Package	1.1	1,665	761	750	750
Movement of Funds					
(net increase)	1.1	525	335	335	335
(net decrease)	1.1	-	(190)	-	-
Changes in Parameters					
(net decrease)	1.1	-	-	-	(15)
Other Variations					
(net increase)	1.1	20	25	28	32
Net impact on appropriations for Outcome 1 (administered)		2,210	931	1,113	1,102
Outcome 1					
Departmental					
Annual appropriations					
Assistance for Farmers and Farm Communities in Drought	1.1	3,655	1,925	-	-
Assistance to Papua New Guinea for Hosting APEC 2018 - additional funding	1.1	1,951	-	-	-
Australian Apprenticeships - increased support	1.1	1,497	-	-	-
Women's Economic Security Package	1.1	825	779	255	165
Prime Minister and Cabinet - support for Cabinet	1.1	4,000	-	-	-
Movement of Funds					
(net increase)	1.1	1,100	1,500	-	-
(net decrease)	1.1	(1,835)	(1,435)	(335)	(335)
Other Variations (a)					
(net increase)	1.1	792	1,826	1,837	1,842
(net decrease)	1.1	(1,274)	(1,231)	(1,235)	(1,239)
Net impact on appropriations for Outcome 1 (departmental)		10,711	3,364	522	433
Total net impact on appropriations for Outcome 1		12,921	4,295	1,635	1,535

Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget (continued)

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Outcome 2					
Administered					
Annual appropriations					
Remote Housing in Borroloola	2.5	15,000	-	-	-
Changes in Parameters					
(net increase)	2.1-6	-	1,256	2,569	2,589
Other Variations					
(net decrease)	2.2	(1,875)	(3,749)	(3,749)	(3,749)
Special appropriations					
(including Special Accounts)					
Other Variations					
(net increase)	2.1	120,008	57,015	54,037	50,064
(net decrease)	2.2	(2,934)	(3,246)	(3,572)	(3,915)
Net impact on appropriations for Outcome 2 (administered)					
		130,199	51,276	49,285	44,989
Outcome 2					
Departmental					
Other Variations					
(net decrease)	2.7	(49)	(114)	(115)	(115)
Net impact on appropriations for Outcome 2 (departmental)					
		(49)	(114)	(115)	(115)
Total net impact on appropriations for Outcome 2					
		130,150	51,162	49,170	44,874
Total Decisions taken but not yet announced for all Outcomes					
		-	-	-	-

- (a) Ongoing funding of \$6.297 million over four years transferred to PM&C from the Department of Social Services for the National Office for Child Safety. This includes \$4.928 million over four years from the measure titled *National Office for Child Safety – establishment*, which appears under the Social Services Portfolio in MYEFO.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

Table 1.4: Appropriation Bill (No. 3) 2018-19

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 - Prime Minister and Cabinet	31,340	15,964	18,174	2,210	-
Outcome 2 - Indigenous Affairs	1,275,733	1,240,451	1,253,576	15,000	(1,875)
Total administered	1,307,073	1,256,415	1,271,750	17,210	(1,875)
Departmental programs					
Outcome 1 - Prime Minister and Cabinet	257,342	138,358	149,069	13,820	(3,109)
Outcome 2 - Indigenous Affairs	184,015	274,596	274,547	-	(49)
Total departmental	441,357	412,954	423,616	13,820	(3,158)
Total administered and departmental	1,748,430	1,669,369	1,695,366	31,030	(5,033)

Note: 2017-18 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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

Performance criteria for Outcome 1

The Performance criteria for Outcome 1 can be found in the 2018-19 PB Statements. There has been no change to the Outcome 1 Performance criteria since the publication of the 2018-19 PB Statements.

Linked programs

Department of Industry, Innovation and Science
Program <ul style="list-style-type: none">• Program 1.2 – Business research, development and commercialisation
The Department of Industry, Innovation and Science is working with PM&C to develop the Future Female Entrepreneurs Program, which will provide girls and young women with the knowledge and skills they need to start their own businesses and create employment opportunities for themselves and others.

Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Program 1.1: Prime Minister and Cabinet					
Administered expenses					
Compensation and Legal Expenses	-	122	124	126	128
Geocoded National Address File	6,240	-	-	-	-
National Australia Day Council Limited	3,864	3,883	3,911	3,985	4,013
National Counter Terrorism Committee Secretariat	30	-	-	-	-
Office for Women	2,983	4,975	4,092	4,143	4,167
Parliament House Briefing Room	389	453	470	478	482
Prime Minister's Official Residences	1,721	2,182	2,195	2,230	2,243
State Occasion and Official Visits	3,399	3,784	3,811	3,883	3,910
Support to the former Governors-General (a)	1,369	1,499	1,422	1,340	1,256
Smart Cities and Suburbs	8,128	-	-	-	-
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	28,123	16,898	16,025	16,185	16,199
s74 External Revenue (b)					
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013- s77</i>	49	10	10	10	10
Unwinding of provision for Support to the former Governors-General (a)	(1,369)	2,379	(1,031)	(975)	(915)
Other	821	349	349	349	349
Administered total	27,624	19,636	15,353	15,569	15,643
Departmental expenses					
Departmental appropriation	157,402	135,315	123,830	101,411	102,952
s74 External Revenue (b)	9,116	8,299	8,299	8,299	8,299
Expenses not requiring appropriation in the Budget year (c)	17,743	7,787	8,257	8,702	8,702
Departmental total	184,261	151,401	140,386	118,412	119,953
Total expenses for Outcome 1	211,885	171,037	155,739	133,981	135,596

	2017-18	2018-19
Average Staffing Level (number)	575	598

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

- (a) The annual expense figure reflects the appropriation provided for the provision for future entitlements for each of the former Governors-General. This is unwound as expenses not requiring appropriation in the Budget year. The increase in unwinding in 2018-19 relates to the recognition of a provision for projected future entitlements for former Governors-General.
- (b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (c) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees and other services provided free of charge.

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

Outcome 2: Improve results for Indigenous Australians including in relation to school attendance, employment and community safety, through delivering services and programs, and through measures that recognise the special place that Indigenous people hold in this nation.

Performance criteria for Outcome 2

The Performance criteria for Outcome 2 can be found in the 2018-19 PB Statements. There has been no change to the Outcome 2 Performance criteria since the publication of the 2018-19 PB Statements.

Linked programs

Linked programs for Outcome 2 can be found in the 2018-19 PB Statements.

Budgeted expenses for Outcome 2

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

Table 2.2.1 Budgeted expenses for Outcome 2

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Program 2.1: Jobs, Land and Economy					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	634,498	658,894	688,100	698,446	707,875
Special appropriations					
<i>Aboriginal Land Rights (Northern Territory) Act 1976</i>	337,702	315,000	260,000	256,000	252,000
<i>Ranger Agreement</i>	1,000	1,021	1,043	1,065	1,092
Special accounts					
Aboriginal and Torres Strait Islander Land Account (a)	52,634	53,636	-	-	-
Indigenous Land and Sea Corporation Funding Special Account (a)	-	-	54,356	55,606	56,829
Aboriginals Benefit Account	179,745	193,803	179,050	179,001	178,749
Payments to corporate entities	19,061	18,511	18,204	18,243	18,158
Expenses not requiring appropriation in the Budget year (b)	1,080	-	-	-	-
Administered total	1,225,720	1,240,865	1,200,753	1,208,361	1,214,703
<i>less expenses made from special appropriations credited to special accounts</i>	<i>(342,702)</i>	<i>(315,000)</i>	<i>(260,000)</i>	<i>(256,000)</i>	<i>(252,000)</i>
Total expenses for program 2.1	883,018	925,865	940,753	952,361	962,703
Program 2.2: Children and Schooling (c)					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	256,582	219,000	224,317	227,965	231,415
Other services (Appropriation Act No. 2 and Bill No. 4)	7,762	6,536	4,779	3,609	3,635
Special appropriations					
<i>Higher Education Support Act 2003</i>	66,972	69,136	70,484	72,001	73,547
Expenses not requiring appropriation in the Budget year (b)	489	-	-	-	-
Administered total	331,805	294,672	299,580	303,575	308,597
Total expenses for program 2.2	331,805	294,672	299,580	303,575	308,597

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Program 2.3: Safety and Wellbeing					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	271,920	245,311	242,442	259,799	255,447
Payments to corporate entities	36,563	36,323	36,459	36,629	36,734
Expenses not requiring appropriation in the Budget year (b)	704	-	-	-	-
Administered total	309,187	281,634	278,901	296,428	292,181
Total expenses for program 2.3	309,187	281,634	278,901	296,428	292,181
Program 2.4: Culture and Capability					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	49,938	48,396	49,970	50,775	51,536
Payments to corporate entities	3,249	20,388	20,390	19,502	19,597
Expenses not requiring appropriation in the Budget year (b)	94	-	-	-	-
Administered total	53,281	68,784	70,360	70,277	71,133
Total expenses for program 2.4	53,281	68,784	70,360	70,277	71,133
Program 2.5: Remote Australia Strategies					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	46,708	66,975	53,664	54,528	55,346
Special accounts					
Indigenous Remote Services Delivery	11,916	22,000	7,000	7,000	7,000
Payments to corporate entities	36,056	35,883	35,931	36,228	36,453
Expenses not requiring appropriation in the Budget year (b)	305	-	-	-	-
Administered total	94,985	124,858	96,595	97,756	98,799
<i>less expenses made from special appropriations credited to special accounts</i>	(5,250)	(22,000)	(7,000)	(7,000)	(7,000)
Total expenses for program 2.5	89,735	102,858	89,595	90,756	91,799
Program 2.6: Evaluation and Research					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	12,995	15,000	12,012	10,030	10,180
Administered total	12,995	15,000	12,012	10,030	10,180
Total expenses for program 2.6	12,995	15,000	12,012	10,030	10,180

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
Program 2.7: Program Support					
Departmental expenses					
Departmental appropriations 74 External Revenue (d)	248,477	270,805	260,112	255,962	256,655
Expenses not requiring appropriation in the Budget year (b)	16,931	8,534	6,013	7,462	7,462
	23,700	11,103	16,154	18,905	17,947
Departmental total	289,108	290,442	282,279	282,329	282,064
Total expenses for program 2.7	289,108	290,442	282,279	282,329	282,064
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,272,641	1,253,576	1,270,505	1,301,543	1,311,799
Other services (Appropriation Act No. 2 and Bill No. 4)	7,762	6,536	4,779	3,609	3,635
Special appropriations	405,674	385,157	331,527	329,066	326,639
Special accounts	244,295	269,439	240,406	241,607	242,578
Payments to corporate entities	94,929	111,105	110,984	110,602	110,942
Expenses not requiring appropriation in the Budget year (b) <i>less expenses made from special/annual appropriations credited to special accounts</i>	2,672 (347,952)	- (337,000)	- (267,000)	- (263,000)	- (259,000)
Administered total	1,680,021	1,688,813	1,691,201	1,723,427	1,736,593
Departmental expenses					
Departmental appropriations 74 External Revenue (d)	248,477	270,805	260,112	255,962	256,655
Expenses not requiring appropriation in the Budget year (b)	16,931	8,534	6,013	7,462	7,462
	23,700	11,103	16,154	18,905	17,947
Departmental total	289,108	290,442	282,279	282,329	282,064
Total expenses for Outcome 2	1,969,129	1,979,255	1,973,480	2,005,756	2,018,657
Average Staffing Level (number)					
	2017-18 1,432	2018-19 1,449			

- (a) The Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF) was established in the Finance Portfolio from 1 February 2019. The balance of the Aboriginal and Torres Strait Islander Land Account was transferred from PM&C to the ATSILSFF. The new Indigenous Land and Sea Corporation Funding Special Account was established on 1 February 2019 to continue payments to the Indigenous Land and Sea Corporation. For further information, see the expense measure named Aboriginal and Torres Strait Islander Land and Sea Future Fund for the PM&C Portfolio in 2018-19 Budget Paper No. 2.
- (b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees and other services provided free of charge.
- (c) Program 2.2 includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools). Information on the terms and conditions can be found in the National Partnership on Northern Territory Remote Aboriginal Investment.
- (d) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

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

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

		Opening balance	Receipts	Payments	Adjustments	Closing balance
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Indigenous Remote Services						
Delivery (A) (a)	2					
2018-19		9,885	23,255	22,000	-	11,140
2017-18		10,646	11,190	11,951	-	9,885
Services for Other Entities and Trust Moneys (A) (b)						
	1/2					
2018-19		1,418	818	1,086	-	1,150
2017-18		-	1,418	-	-	1,418
Aboriginal and Torres Strait Islander Corporations Unclaimed Money Account (A) (c)						
	2					
2018-19		981	-	-	-	981
2017-18		787	196	2	-	981
Aboriginals and Torres Strait Islander Land Account (A) (d)						
	2					
2018-19		1	1,515,976	1,515,976	(1)	-
2017-18		1	2,057,705	2,057,705	(1)	-
Aboriginals Benefit Account (A) (e)						
	2					
2018-19		11,212	1,092,646	1,092,646	-	11,212
2017-18		24,334	1,049,324	1,062,446	-	11,212
Indigenous Land and Sea Corporation Funding Special Account (A) (f)						
	2					
2018-19		-	-	-	-	-
2017-18		-	-	-	-	-
Total special accounts						
2018-19 Budget estimate		23,497	2,632,695	2,631,708	(1)	24,483
<i>Total special accounts</i>						
2017-18 Actual		35,768	3,119,833	3,132,104	(1)	23,496

(A) = Administered (D) = Departmental

Additional Estimates Statements – PM&C

- (a) *Appropriation: Public Governance, Performance and Accountability Act 2013; section 78*
Establishing Instrument: Determination 2010/06
Purpose: To support the implementation of the Remote Service Delivery National Partnership Agreement. It will provide the Australian Government with the capacity to address high priority projects in a timely way and support projects identified through the local implementation planning process.
This account is non-interest bearing.
- (b) *Appropriation: Public Governance, Performance and Accountability Act 2013; section 78*
Establishing Instrument: PGPA Act Determination (DPM&C SOETM Special Account 2018).
PGPA Act Determination (DPM&C SOETM Special Account 2018) replaces Determination 2008/13, which was repealed on 30 June 2018.
Purpose: This account was created to disburse amounts held on trust or otherwise for the benefit of a person other than the Commonwealth.
This account is non-interest bearing.
- (c) *Appropriation: Public Governance, Performance and Accountability Act 2013; section 78*
Establishing Instrument: Determination 2010/06
Purpose: To support the implementation of the Remote Service Delivery National Partnership Agreement. It will provide the Australian Government with the capacity to address high priority projects in a timely way and support projects identified through the local implementation planning process.
This account is non-interest bearing.
- (d) *Appropriation: Public Governance, Performance and Accountability Act 2013; section 80*
Establishing Instrument: Section 192W of the Aboriginal and Torres Strait Islander Act 2005
Purpose: To provide a secure stream of income to the Indigenous Land Corporation in perpetuity to provide economic, environmental, social and cultural benefits for Aboriginal people and Torres Strait Islanders by assisting in the acquisition and management of an Indigenous land base.
This account is interest bearing.
The balance of this account transferred to the Department of Finance on 1 February 2019.
- (e) *Appropriation: Public Governance, Performance and Accountability Act 2013; section 80*
Establishing Instrument: Aboriginal Land Rights (Northern Territory) Act 1976; sections 62, 63, 64 and 65
Purpose: For the receipt and disbursement of the equivalent of mining royalty moneys derived from mining operations on Aboriginal land in the Northern Territory.
This account is interest bearing.
- (f) *Appropriation: Public Governance, Performance and Accountability Act 2013; section 80*
Establishing Instrument: Aboriginal and Torres Strait Islander Land and Sea Future Fund Act 2018 section 20 (the Act).
Purpose: The purpose of the Indigenous Land and Sea Corporation Funding Special Account is to make payments to the Indigenous Land and Sea Corporation in accordance with *the Act*.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

PM&C's budgeted financial statements have changed since the publication of the 2018-19 PB Statements as a result of the measures identified in Section 1.3, and variations in Section 1.4.

Departmental Financial Statements

The Department is budgeting for a break even position in 2018-19 and each forward year, after adjusting for depreciation expense. The Comprehensive Income Statement (Table 3.2) sets out the application of funding to ordinary operating expenses.

Appropriations for 2018-19 have increased since the PB Statements reflecting additional appropriation for the measures set out in Table 1.2 offset by transfer of funding following transfers of functions to and from other agencies.

Administered Financial Statements

Administered expenses for 2018-19 have increased by \$48.2 million since the PB Statements reflecting additional funding for the measures set out in Table 1.2 and updates to special account expenditure estimates.

The Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF) was established in the Finance Portfolio from 1 February 2019. The balance of the Aboriginal and Torres Strait Islander Land Account was transferred from PM&C to the ATSILSFF. A new Indigenous Land and Sea Corporation Funding Special Account will continue payments to the Indigenous Land and Sea Corporation. For further information, see the expense measure named Aboriginal and Torres Strait Islander Land and Sea Future Fund for the PM&C Portfolio in Budget Paper No. 2

3.2.2 Budgeted financial statements

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
EXPENSES					
Employee benefits	267,962	277,991	274,426	257,011	253,645
Suppliers	178,927	144,674	125,459	117,754	123,354
Grants	1,224	402	402	402	402
Depreciation and amortisation	18,408	18,763	22,365	25,561	24,603
Finance costs	10	13	13	13	13
Write-down and impairment of assets	6,721	-	-	-	-
Losses from asset sales	117	-	-	-	-
Total expenses	473,369	441,843	422,665	400,741	402,017
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	16,726	14,333	14,312	15,761	15,761
Total own-source revenue	16,726	14,333	14,312	15,761	15,761
Gains					
Other	15,199	2,627	2,046	2,046	2,046
Total gains	15,199	2,627	2,046	2,046	2,046
Total own-source income	31,925	16,960	16,358	17,807	17,807
Net cost of (contribution by) services	(441,444)	(424,883)	(406,307)	(382,934)	(384,210)
Revenue from Government	417,447	406,120	383,942	357,373	359,607
Surplus/(deficit) attributable to the Australian Government	(23,997)	(18,763)	(22,365)	(25,561)	(24,603)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	(823)	-	-	-	-
Total other comprehensive income	(823)	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(24,820)	(18,763)	(22,365)	(25,561)	(24,603)

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

Note: Impact of net cash appropriation arrangements

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations	(6,412)	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations(a)	18,408	18,763	22,365	25,561	24,603
Total comprehensive income/(loss) - as per the statement of comprehensive income	(24,820)	(18,763)	(22,365)	(25,561)	(24,603)

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

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,910	1,910	1,910	1,910	1,910
Trade and other receivables	96,643	89,378	88,356	88,947	88,947
Other financial assets	4,056	4,059	4,059	4,059	4,059
Total financial assets	102,609	95,347	94,325	94,916	94,916
Non-financial assets					
Land and buildings	96,496	93,711	87,255	80,795	74,605
Property, plant and equipment	14,243	21,679	21,621	17,706	15,539
Intangibles	30,372	38,633	37,968	37,351	36,612
Other non-financial assets	4,573	5,958	5,958	5,958	5,958
Total non-financial assets	145,684	159,981	152,802	141,810	132,714
Assets held for sale	1,825	-	-	-	-
Total assets	250,118	255,328	247,127	236,726	227,630
LIABILITIES					
Payables					
Suppliers	22,709	22,715	21,808	22,399	22,399
Grants	232	232	232	232	232
Other payables	36,299	29,327	29,327	29,327	29,327
Total payables	59,240	52,274	51,367	51,958	51,958
Provisions					
Employee provisions	78,629	83,896	83,781	83,781	83,781
Other provisions	645	548	548	548	548
Total provisions	79,274	84,444	84,329	84,329	84,329
Total liabilities	138,514	136,718	135,696	136,287	136,287
Net assets	111,604	118,610	111,431	100,439	91,343
EQUITY*					
Parent entity interest					
Contributed equity	195,741	221,510	236,696	251,265	266,772
Reserves	5,760	5,760	5,760	5,760	5,760
Retained surplus (accumulated deficit)	(89,897)	(108,660)	(131,025)	(156,586)	(181,189)
Total parent entity interest	111,604	118,610	111,431	100,439	91,343
Total Equity	111,604	118,610	111,431	100,439	91,343

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2018-19)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2018				
Balance carried forward from previous period	(89,897)	5,760	195,741	111,604
Adjusted opening balance	(89,897)	5,760	195,741	111,604
Comprehensive income				
Other comprehensive income				
Surplus/(deficit) for the period	(18,763)	-	-	(18,763)
Total comprehensive income	(18,763)	-	-	(18,763)
Transactions with owners				
Contributions by owners				
Equity Injection - Appropriation	-	-	8,273	8,273
Departmental Capital Budget (DCB)	-	-	17,496	17,496
Sub-total transactions with owners	-	-	25,769	25,769
Closing balance attributable to the Australian Government	(108,660)	5,760	221,510	118,610

Prepared on Australian Accounting Standards basis

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	460,342	425,851	399,276	372,543	375,368
Sale of goods and rendering of services	25,324	14,328	14,312	15,761	15,761
Net GST received	18,892	-	-	-	-
Total cash received	504,558	440,179	413,588	388,304	391,129
Cash used					
Employees	255,114	277,742	274,541	257,011	253,645
Suppliers	200,752	143,838	124,333	115,130	121,321
Grants	1,295	402	402	402	402
s74 External Revenue transferred to the OPA	26,047	19,369	14,312	15,761	15,761
Total cash used	483,208	441,351	413,588	388,304	391,129
Net cash from/(used by) operating activities	21,350	(1,172)	-	-	-
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	1,019	2,500	-	-	-
Total cash received	1,019	2,500	-	-	-
Cash used					
Purchase of property, plant, equipment and intangibles	42,388	33,350	15,186	14,569	15,507
Total cash used	42,388	33,350	15,186	14,569	15,507
Net cash from/(used by) investing activities	(41,369)	(30,850)	(15,186)	(14,569)	(15,507)

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	18,953	32,022	15,186	14,569	15,507
Total cash received	18,953	32,022	15,186	14,569	15,507
Net cash used by financing activities	18,953	32,022	15,186	14,569	15,507
Net increase/(decrease) in cash	(1,066)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	2,976	1,910	1,910	1,910	1,910
Cash and cash equivalents at the end of the reporting period	1,910	1,910	1,910	1,910	1,910

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 (DCB)	12,311	17,496	13,289	13,329	13,406
Equity injections - Act No. 2	11,694	8,273	1,897	1,240	2,101
Total new capital appropriations	24,005	25,769	15,186	14,569	15,507
Provided for:					
Purchase of non-financial assets	24,005	25,769	15,186	14,569	15,507
Total Items	24,005	25,769	15,186	14,569	15,507
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations(a)	9,288	14,802	1,897	1,240	2,101
Funded by capital appropriation - DCB(b)	9,665	18,548	13,289	13,329	13,406
Funded internally from departmental resources (c)	23,435	-	-	-	-
TOTAL AMOUNT SPENT	42,388	33,350	15,186	14,569	15,507
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	42,388	33,350	15,186	14,569	15,507
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	42,388	33,350	15,186	14,569	15,507

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

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

(c) Includes the following sources of funding:

- current Bill No. 3 and prior year Act No. 1/3/5 appropriations (excluding amounts from the DCB);
- gifts;
- internally developed assets;
- s74 External Revenue;
- proceeds from the sale of assets.

Prepared on Australian Accounting Standards basis.

Table 3.7: Statement of asset movements (2018-19 Budget year)

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	L&B, IP&E held for sale \$'000	Total \$'000
As at 1 July 2018						
Gross book value	10,616	101,793	21,331	43,921	1,825	179,486
Accumulated depreciation/amortisation and impairment	-	(15,913)	(7,088)	(13,549)	-	(36,550)
Opening net book balance	10,616	85,880	14,243	30,372	1,825	142,936
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity(a)	-	1,380	7,456	5,966	-	14,802
By purchase - appropriation ordinary annual services(b)	-	3,740	6,812	7,996	-	18,548
Total additions	-	5,120	14,268	13,962	-	33,350
Other movements						
Depreciation/amortisation expense	-	(6,230)	(6,832)	(5,701)	-	(18,763)
Disposals(c)	-	(1,675)	-	-	(1,825)	(3,500)
Total other movements	-	(7,905)	(6,832)	(5,701)	(1,825)	(22,263)
As at 30 June 2019						
Gross book value	10,616	104,873	35,598	57,884	-	208,971
Accumulated depreciation/amortisation and impairment	-	(21,778)	(13,919)	(19,251)	-	(54,948)
Closing net book balance	10,616	83,095	21,679	38,633	-	154,023

(a) "Appropriation equity" refers to equity injections provided through Appropriation Act (No.2) 2018-2019 and Bill (No.4) 2018-2019, including CDABs.

(b) "Appropriation ordinary annual services" refers to funding provided through Appropriation Act (No.1) 2018-19 and Bill (No.3) 2018-19 for depreciation/amortisation expenses, DCBs or other operational expenses.

(c) Net proceeds may be returned to the OPA.

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	1,198	918	918	938	938
Suppliers	60,648	69,083	73,299	71,554	71,146
Subsidies	300	1,688	1,931	1,931	1,931
Grants	1,340,924	1,307,536	1,315,276	1,348,650	1,361,011
Depreciation and amortisation	318	349	349	349	349
Finance costs	348	331	391	365	341
Write-down and impairment of assets	2,827	-	-	-	-
Payments to corporate entities	94,929	111,105	110,984	110,602	110,942
Other expenses	206,153	217,439	203,406	204,607	205,578
Total expenses administered on behalf of Government	1,707,645	1,708,449	1,706,554	1,738,996	1,752,236
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Interest	76,888	55,332	22,479	21,632	20,696
Other revenue	13,264	10,787	65,143	66,393	67,616
Total non-taxation revenue	90,152	66,119	87,622	88,025	88,312
Total own-source revenue administered on behalf of Government	90,152	66,119	87,622	88,025	88,312
Gains					
Other gains	948	-	-	-	-
Total gains administered on behalf of Government	948	-	-	-	-
Total own-source income administered on behalf of Government	91,100	66,119	87,622	88,025	88,312
Net cost of/(contribution by) services	(1,616,545)	(1,642,330)	(1,618,932)	(1,650,971)	(1,663,924)
Surplus/(deficit)	(1,616,545)	(1,642,330)	(1,618,932)	(1,650,971)	(1,663,924)

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to net cost of services					
Changes in asset revaluation surplus	131,755	-	-	-	-
Items subject to subsequent reclassification to net cost of services					
Actuarial (loss)/gains - former Governors-General entitlements	(354)	-	-	-	-
Total other comprehensive income	131,401	-	-	-	-
Total comprehensive income (loss)	(1,485,144)	(1,642,330)	(1,618,932)	(1,650,971)	(1,663,924)

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	23,576	23,575	23,575	23,575	23,575
Trade and other receivables	102,507	56,554	48,190	40,524	33,923
Other investments	5,108,507	3,288,447	3,444,334	3,571,431	3,752,144
Total financial assets	5,234,590	3,368,576	3,516,099	3,635,530	3,809,642
Non-financial assets					
Land and buildings	49,710	50,524	51,295	52,363	53,564
Property, plant and equipment	632	745	859	978	1,098
Other non-financial assets	3,147	2,463	2,463	2,463	2,463
Total non-financial assets	53,489	53,732	54,617	55,804	57,125
Total assets administered on behalf of Government	5,288,079	3,422,308	3,570,716	3,691,334	3,866,767
LIABILITIES					
Payables					
Suppliers	3,967	3,905	3,905	3,905	3,905
Grants	48,197	48,197	48,197	48,197	48,197
Other payables	1,435	2,636	2,636	2,636	2,636
Total payables	53,599	54,738	54,738	54,738	54,738
Provisions					
Employee provisions	293	293	293	293	293
Other provisions	13,356	15,735	14,691	13,685	12,716
Total provisions	13,649	16,028	14,984	13,978	13,009
Total liabilities administered on behalf of Government	67,248	70,766	69,722	68,716	67,747
Net assets/(liabilities)	5,220,831	3,351,542	3,500,994	3,622,618	3,799,020

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	122,388	11,198	65,143	66,393	67,616
Total cash received	122,388	11,198	65,143	66,393	67,616
Cash used					
Grants	1,440,193	1,307,536	1,315,276	1,348,650	1,361,011
Subsidies paid	300	1,688	1,931	1,931	1,931
Suppliers	62,822	65,027	69,174	71,554	71,146
Employees	1,156	918	918	938	938
Payments to corporate entities	94,929	111,105	110,984	110,602	110,942
Other	206,149	215,163	204,841	205,978	207,360
Total cash used	1,805,549	1,701,437	1,703,124	1,739,653	1,753,328
Net cash from/(used by) operating activities	(1,683,161)	(1,690,239)	(1,637,981)	(1,673,260)	(1,685,712)
INVESTING ACTIVITIES					
Cash received					
Repayment of loans	5,381	29,619	7,123	7,324	7,532
Investments	2,696,110	2,225,958	728,957	748,440	788,982
Interest on Investments	72,928	52,487	20,174	19,973	19,765
Total cash received	2,774,419	2,308,064	756,254	775,737	816,279
Cash used					
Purchase of property, plant, equipment and intangibles	-	1,276	1,234	1,536	1,670
Payments to Corporate Commonwealth entities and companies	23,850	24,913	22,924	22,924	22,924
Investments	2,882,741	2,417,181	925,292	950,022	975,413
Total cash used	2,906,591	2,443,370	949,450	974,482	1,000,007
Net cash from/(used by) investing activities	(132,172)	(135,306)	(193,196)	(198,745)	(183,728)

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	1,276	1,234	1,536	1,670
Total cash received	-	1,276	1,234	1,536	1,670
Net cash from/(used by) financing activities	-	1,276	1,234	1,536	1,670
Net increase/(decrease) in cash held	(1,815,333)	(1,824,269)	(1,829,943)	(1,870,469)	(1,867,770)
Cash and cash equivalents at beginning of reporting period	36,072	23,576	23,575	23,575	23,575
Cash from Official Public Account					
- Appropriations	1,942,409	1,860,095	1,849,531	1,892,176	1,883,827
Total cash from Official Public Account	1,942,409	1,860,095	1,849,531	1,892,176	1,883,827
Cash to Official Public Account for:					
- Appropriations	139,572	35,827	19,588	21,707	16,057
Total cash to Official Public Account	139,572	35,827	19,588	21,707	16,057
Cash and cash equivalents at end of reporting period	23,576	23,575	23,575	23,575	23,575

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act 1 (ACB)	253	1,276	1,234	1,536	1,670
Total new capital appropriations	253	1,276	1,234	1,536	1,670
Provided for:					
Purchase of non-financial assets	253	1,276	1,234	1,536	1,670
Total Items	253	1,276	1,234	1,536	1,670
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - ACB(a)	-	1,276	1,234	1,536	1,670
TOTAL AMOUNT SPENT	-	1,276	1,234	1,536	1,670
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	-	1,276	1,234	1,536	1,670
Total cash used to acquire assets	-	1,276	1,234	1,536	1,670

- (a) Includes the following sources of funding:
- current Bill 3 and prior year Act 1/3/5 appropriations (excluding amounts from the ACB);
 - gifts; and
 - internally developed assets.

Prepared on Australian Accounting Standards basis.

Table 3.12: Statement of administered asset movements (2018-19 Budget year)

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Total \$'000
As at 1 July 2018				
Gross book value	44,000	5,908	1,095	51,003
Accumulated depreciation/amortisation and impairment	-	(198)	(463)	(661)
Opening net book balance	44,000	5,710	632	50,342
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	1,019	257	1,276
Total additions	-	1,019	257	1,276
Other movements				
Depreciation/amortisation expense	-	(205)	(144)	(349)
Total other movements	-	(205)	(144)	(349)
As at 30 June 2019				
Gross book value	44,000	6,927	1,352	52,279
Accumulated depreciation/amortisation and impairment	-	(403)	(607)	(1,010)
Closing net book balance	44,000	6,524	745	51,269

(a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2018-2019* and *Bill (No.3) 2018-2019* for depreciation/amortisation expenses, ACBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

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OFFICE OF NATIONAL INTELLIGENCE

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

On 20 December 2018 the Office of National Intelligence (ONI) was formally established, subsuming the role, functions and staff of the Office of National Assessments (ONA). The Strategic Direction Statement for ONI can be found in the ONA 2018-19 PB Statements. There has been no change to ONI's strategic direction since the publication of the 2018-19 PB Statements.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for ONI at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018-19 Budget year, including variations through *Appropriation Bills No. 3 and No. 4*, Special Appropriations and Special Accounts.

Additional Estimates Statement – ONI

Table 1.1: ONI resource statement — Additional Estimates for 2018-19 as at Additional Estimates February 2019

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2017-18</i>	<i>2018-19</i>	<i>2018-19</i>	<i>2018-19</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	23,604	29,206	1,446	30,652
Departmental appropriation	41,923	53,961	3,501	57,462
Departmental capital budget (b)	3,963	4,028	42	4,070
Annual appropriations - other services - non-operating (c)				
Prior year appropriations available	-	11,700	-	11,700
Equity injection	11,700	-	-	-
Total departmental annual appropriations	81,190	98,895	4,989	103,884
Total departmental resourcing	81,190	98,895	4,989	103,884
Total resourcing for ONI	81,190	98,895	4,989	103,884
			<i>Actual</i>	
			<i>2017-18</i>	<i>2018-19</i>
Average staffing level (number)			154	223

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

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

- (a) *Appropriation Act (No. 1) 2018-2019 and Appropriation Bill (No. 3) 2018-2019.*
- (b) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (c) *Appropriation Act (No. 2) and Appropriation Bill (No. 4) 2018-2019.*

1.3 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for ONI at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2018-19 Budget *Appropriation Bills Nos. 3 and 4*.

Table 1.2: Additional estimates and other variations to outcomes since 2018-19 Budget

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Variations not otherwise defined	1.2	3,543	2,402	2,824	2,819
Net impact on appropriations for Outcome 1 (departmental)		3,543	2,402	2,824	2,819
Total net impact on appropriations for Outcome 1		3,543	2,402	2,824	2,819

1.4 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

Table 1.3: Appropriation Bill (No. 3) 2018-19

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
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.	45,886	57,989	61,532	3,543	-
Total departmental	45,886	57,989	61,532	3,543	-
Total administered and departmental	45,886	57,989	61,532	3,543	-

Section 2: Revisions to outcomes and planned performance

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Program 1.1: Assessments and Reports					
Departmental expenses					
Departmental appropriation	18,790	28,731	31,208	34,998	35,642
Expenses not requiring appropriation in the Budget year (a)	2,410	2,590	2,732	2,616	2,566
Departmental total	21,200	31,321	33,940	37,614	38,208
Total expenses for program 1.1	21,200	31,321	33,940	37,614	38,208
Program 1.2: Coordination and Evaluation					
Departmental expenses					
Departmental appropriation	18,790	28,731	31,207	34,997	35,641
Expenses not requiring appropriation in the Budget year (a)	2,410	2,590	2,732	2,615	2,566
Departmental total	21,200	31,321	33,939	37,612	38,207
Total expenses for program 1.2	21,200	31,321	33,939	37,612	38,207
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	37,580	57,462	62,415	69,995	71,283
Expenses not requiring appropriation in the Budget year (a)	4,820	5,180	5,464	5,231	5,132
Departmental total	42,400	62,642	67,879	75,226	76,415
Total expenses for Outcome 1	42,400	62,642	67,879	75,226	76,415
	2017-18	2018-19			
Average staffing level (number)	154	223			

(a) 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.

Section 3: Budgeted financial statements

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Analysis of budgeted financial statements

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

3.1.2 Budgeted financial statements

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
EXPENSES					
Employee benefits	25,881	35,869	42,977	49,333	50,366
Suppliers	11,461	21,620	19,465	20,689	20,944
Depreciation and amortisation	4,790	5,150	5,434	5,201	5,102
Finance costs	3	3	3	3	3
Write-down and impairment of assets	265	-	-	-	-
Total expenses	42,400	62,642	67,879	75,226	76,415
LESS:					
OWN-SOURCE INCOME					
Gains					
Other gains	51	30	30	30	30
Total gains	51	30	30	30	30
Total own-source income	51	30	30	30	30
Net cost of / (contribution by) services	(42,349)	(62,612)	(67,849)	(75,196)	(76,385)
Revenue from Government	41,923	57,462	62,415	69,995	71,283
Surplus/(deficit) attributable to the Australian Government	(426)	(5,150)	(5,434)	(5,201)	(5,102)
Total comprehensive income/(loss) attributable to the Australian Government	(426)	(5,150)	(5,434)	(5,201)	(5,102)

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

	2017-18	2018-19	2019-20	2020-21	2021-22
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	4,364	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	4,790	5,150	5,434	5,201	5,102
Total comprehensive income/(loss) - as per the statement of comprehensive income	(426)	(5,150)	(5,434)	(5,201)	(5,102)

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

Prepared on Australian Accounting Standards basis.

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

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Revised budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	393	393	393	393	393
Trade and other receivables	44,223	41,172	38,145	40,300	41,758
Total financial assets	44,616	41,565	38,538	40,693	42,151
Non-financial assets					
Land and buildings	16,878	21,608	24,673	22,923	21,885
Property, plant and equipment	3,074	3,544	3,913	4,206	4,587
Intangibles	3,467	2,897	2,469	2,148	1,907
Other non-financial assets	1,426	1,425	1,425	1,425	1,425
Total non-financial assets	24,845	29,474	32,480	30,702	29,804
Assets held for sale	-	-	-	-	-
Total assets	69,461	71,039	71,018	71,395	71,955
LIABILITIES					
Payables					
Suppliers	4,405	4,661	4,793	4,805	4,805
Other payables	354	454	554	654	654
Total payables	4,759	5,115	5,347	5,459	5,459
Provisions					
Employee provisions	11,294	13,626	14,717	16,067	17,555
Other provisions	155	125	95	65	35
Total provisions	11,449	13,751	14,812	16,132	17,590
Total liabilities	16,208	18,866	20,159	21,591	23,049
Net assets	53,253	52,173	50,859	49,804	48,906
EQUITY*					
Parent entity interest					
Contributed equity	62,363	66,433	70,553	74,699	78,903
Reserves	1,545	1,545	1,545	1,545	1,545
Retained surplus / (accumulated deficit)	(10,655)	(15,805)	(21,239)	(26,440)	(31,542)
Total parent entity interest	53,253	52,173	50,859	49,804	48,906
Total Equity	53,253	52,173	50,859	49,804	48,906

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget Year 2018-19)

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2018				
Balance carried forward from previous period	(10,655)	1,545	62,363	53,253
Adjusted opening balance	(10,655)	1,545	62,363	53,253
Comprehensive income				
Other comprehensive income				
Surplus/(deficit) for the period	(5,150)	-	-	(5,150)
Total comprehensive income	(5,150)	-	-	(5,150)
of which:				
Attributable to the Australian Government	(5,150)	-	-	(5,150)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	4,070	4,070
Sub-total transactions with owners	-	-	4,070	4,070
Estimated closing balance as at 30 June 2019	(15,805)	1,545	66,433	52,173
Closing balance attributable to the Australian Government	(15,805)	1,545	66,433	52,173

Prepared on Australian Accounting Standards basis

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	36,965	54,803	61,123	68,563	69,825
Net GST received	1,089	2,134	1,931	2,065	2,092
Total cash received	38,054	56,937	63,054	70,628	71,917
Cash used					
Employees	24,565	33,465	41,817	47,913	48,908
Suppliers	11,212	21,338	19,306	20,650	20,917
s74 receipts transferred to the OPA	2,135	2,134	1,931	2,065	2,092
Total cash used	37,912	56,937	63,054	70,628	71,917
Net cash from / (used by) operating activities	142	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	21	-	-	-	-
Total cash received	21	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	4,882	9,780	8,439	3,423	4,204
Total cash used	4,882	9,780	8,439	3,423	4,204
Net cash from / (used by) investing activities	(4,861)	(9,780)	(8,439)	(3,423)	(4,204)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	4,439	9,780	8,439	3,423	4,204
Total cash received	4,439	9,780	8,439	3,423	4,204
Net cash from/(used by) financing activities	4,439	9,780	8,439	3,423	4,204
Net increase/(decrease) in cash held	(280)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	673	393	393	393	393
Cash and cash equivalents at the end of the reporting period	393	393	393	393	393

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	3,963	4,070	4,120	4,146	4,204
Equity injections - Act No. 2 and Bill 4	11,700	-	-	-	-
Total new capital appropriations	15,663	4,070	4,120	4,146	4,204
Provided for:					
Purchase of non-financial assets	15,663	4,070	4,120	4,146	4,204
Total Items	15,663	4,070	4,120	4,146	4,204
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	-	6,000	4,739	-	-
Funded by capital appropriation - DCB (b)	4,883	3,780	3,700	3,423	4,204
TOTAL AMOUNT SPENT	4,883	9,780	8,439	3,423	4,204
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	4,883	9,780	8,439	3,423	4,204
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	4,883	9,780	8,439	3,423	4,204

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

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

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of asset movements (2018-19 Budget year)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2018				
Gross book value	18,981	4,351	10,241	33,573
Accumulated depreciation/ amortisation and impairment	(2,103)	(1,277)	(6,774)	(10,154)
Opening net book balance	16,878	3,074	3,467	23,419
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	6,000	-	-	6,000
By purchase - appropriation ordinary annual services (b)	1,238	1,542	1,000	3,780
Total additions	7,238	1,542	1,000	9,780
Other movements				
Depreciation/amortisation expense	(2,508)	(1,072)	(1,570)	(5,150)
Total other movements	(2,508)	(1,072)	(1,570)	(5,150)
As at 30 June 2019				
Gross book value	26,219	5,893	11,241	43,353
Accumulated depreciation/ amortisation and impairment	(4,611)	(2,349)	(8,344)	(15,304)
Closing net book balance	21,608	3,544	2,897	28,049

- (a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No.2) 2018-2019*, *Bill (No.4) 2018-2019* and prior Act No. 2/4/6 appropriations including CDABs.
- (b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No.1) 2018-19* and *Bill (No.3) 2018-19* for depreciation/amortisation expenses, DCBs or other operational expenses.

OFFICE OF THE OFFICIAL SECRETARY TO THE GOVERNOR-GENERAL

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OFFICE OF THE OFFICIAL SECRETARY TO THE GOVERNOR-GENERAL

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Strategic Direction Statement for the *Office of the Official Secretary to the Governor-General (OOSGG)* can be found in the 2018-19 PB Statements. There has been no change to OOSGG's strategic direction since the publication of the 2018-19 PB Statements.

The OOSGG is seeking additional funding to address increased and ongoing workload growth, replace and maintain ageing and degraded infrastructure, and to fund an urgent project to save a vital Commonwealth heritage asset – the Marine Barracks at Admiralty House.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for OOSGG at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018-19 Budget year, including variations through *Appropriation Bills (No. 3 and No. 4)*, Special Appropriations and Special Accounts.

Table 1.1: OOSGG Resource Statement

Additional Estimates for 2018-19 as at Additional Estimates February 2019

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2017-18</i>	<i>2018-19</i>	<i>2018-19</i>	<i>2018-19</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	4,055	3,652	-	3,652
Departmental appropriation	10,932	12,239	658	12,897
s74 External Revenue (b)	1,779	-	-	-
Departmental capital budget (c)	391	390	-	390
<i>Total departmental annual appropriations</i>	<i>17,157</i>	<i>16,281</i>	<i>658</i>	<i>16,939</i>
Total departmental resourcing	17,157	16,281	658	16,939
Administered				
Annual appropriations - ordinary annual services (a)				
Outcome 1	1,509	1,547	-	1,547
Administered capital budget (d)	3,314	2,684	1,000	3,684
<i>Total administered annual appropriations</i>	<i>4,823</i>	<i>4,231</i>	<i>1,000</i>	<i>5,231</i>
<i>Total administered special appropriations</i>	<i>425</i>	<i>425</i>	<i>-</i>	<i>425</i>
Total administered resourcing	5,248	4,656	1,000	5,656
Total resourcing for OOSGG	22,405	20,937	1,658	22,595
			<i>Actual</i>	
			<i>2017-18</i>	<i>2018-19</i>
Average staffing level (number)			83	80

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 Act (No. 1) 2018-2019 and Appropriation Bill (No. 3) 2018-2019*

(b) *Estimated external revenue receipts under section 74 of the PGPA Act.*

(c) *Departmental capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.*

(d) *Administered capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.*

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2018-19 Budget. The table is split into expense and capital measures, with the affected program identified.

Table 1.2: OOSGG 2018-19 measures since Budget

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	
Expense measures						
Office of the Official Secretary to the Governor-General						
	Departmental expenses	1.1	658	3,025	2,839	2,760
	Total	658	3,025	2,839	2,760	
Total expense measures						
	Departmental	658	3,025	2,839	2,760	
	Total	658	3,025	2,839	2,760	
Capital measures						
Office of the Official Secretary to the Governor-General						
	Administered capital	1.1	1,000	828	-	-
	Departmental capital	-	-	260	-	-
	Total	1,000	1,088	-	-	
Total capital measures						
	Administered	1,000	828	-	-	
	Departmental	-	260	-	-	
	Total	1,000	1,088	-	-	

Prepared on a Government Financial Statistics (fiscal) basis.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following table details the changes to the resourcing for OOSGG at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2018-19 Budget in *Appropriation Bills Nos. 3 and 4*.

Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Outcome 1					
Administered					
Annual appropriations					
Office of the Official Secretary to the Governor-General	1.1	1,000	828	-	-
Changes in Parameters (net increase)					
	1.1	-	33	25	17
Net impact on appropriations for Outcome 1 (administered)		1,000	861	25	17
Outcome 1					
Departmental					
Annual appropriations					
Office of the Official Secretary to the Governor-General	1.1	658	3,285	2,839	2,760
Changes in Parameters (net decrease)					
	1.1	-	-	-	(11)
Net impact on appropriations for Outcome 1 (departmental)		658	3,285	2,839	2,749
Total net impact on appropriations for Outcome 1		1,658	4,146	2,864	2,766

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

Table 1.4: Appropriation Bill (No. 3) 2018-19

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1	4,823	4,231	5,231	1,000	-
Total administered	4,823	4,231	5,231	1,000	-
Departmental programs					
Outcome 1	11,323	12,629	13,287	658	-
Total departmental	11,323	12,629	13,287	658	-
Total administered and departmental	16,146	16,860	18,518	1,658	-

Note: 2017-18 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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

Budgeted expenses for Outcome 1

This table shows how much 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 2.2.1 Budgeted expenses for Outcome 1

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Program 1.1: Support for the Governor-General and Official Activities					
Administered expenses					
Ordinary annual services (<i>Appropriation Act No. 1 and Bill No. 3</i>)	1,310	1,547	1,566	1,585	1,606
Special appropriations	425	425	425	425	425
Expenses not requiring appropriation in the Budget year (b)	1,854	1,218	1,499	1,513	1,717
Administered total	3,589	3,190	3,490	3,523	3,748
Departmental expenses					
Departmental appropriation	10,780	12,713	13,964	13,874	13,982
s74 External Revenue (a)	461	351	171	-	-
Expenses not requiring appropriation in the Budget year (b)	556	461	457	418	442
Departmental total	11,797	13,525	14,592	14,292	14,424
Total expenses for program 1.1	15,386	16,715	18,082	17,815	18,172
	2017-18	2018-19			
Average staffing level (number)	83	80			

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

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

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

Section 3: Budgeted financial statements

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Analysis of budgeted financial statements

Major changes in the financial statements of the OOSGG since the 2018-19 PB Statements are as a result of the additional appropriation received as outlined in the preceding sections.

3.1.2 Budgeted financial statements

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
EXPENSES					
Employee benefits	8,064	7,702	7,649	7,563	7,694
Suppliers	3,249	5,431	6,555	6,380	6,368
Depreciation and amortisation	471	392	388	349	362
Losses from asset sales	13	-	-	-	-
Total expenses	11,797	13,525	14,592	14,292	14,424
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other revenue	461	351	171	-	-
Total own-source revenue	461	351	171	-	-
Gains					
Other gains	72	69	69	69	80
Total gains	72	69	69	69	80
Total own-source income	533	420	240	69	80
Net cost of / (contribution by) services	(11,264)	(13,105)	(14,352)	(14,223)	(14,344)
Revenue from Government	10,932	12,897	13,964	13,874	13,982
Surplus/(deficit) attributable to the Australian Government	(332)	(208)	(388)	(349)	(362)
Total comprehensive income/(loss) attributable to the Australian Government	(332)	(208)	(388)	(349)	(362)

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

Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	139	184	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	471	392	388	349	362
Total comprehensive income/(loss) - as per the statement of comprehensive income	(332)	(208)	(388)	(349)	(362)

Prepared on Australian Accounting Standard basis.

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

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	149	149	149	149	149
Trade and other receivables	3,695	3,302	3,302	3,352	3,352
Total financial assets	3,844	3,451	3,451	3,501	3,501
Non-financial assets					
Land and buildings	133	-	-	-	-
Property, plant and equipment	1,477	1,549	1,766	1,759	1,856
Intangibles	382	701	747	748	689
Inventories	38	38	38	38	38
Other non-financial assets	71	71	71	71	71
Total non-financial assets	2,101	2,359	2,622	2,616	2,654
Total assets	5,945	5,810	6,073	6,117	6,155
LIABILITIES					
Payables					
Suppliers	547	548	548	548	548
Other payables	62	62	62	62	62
Total payables	609	610	610	610	610
Provisions					
Employee provisions	2,126	2,126	2,126	2,126	2,126
Total provisions	2,126	2,126	2,126	2,126	2,126
Total liabilities	2,735	2,736	2,736	2,736	2,736
Net assets	3,210	3,074	3,337	3,381	3,419
EQUITY*					
Parent entity interest					
Contributed equity	2,232	2,622	3,273	3,666	4,066
Reserves	558	558	558	558	558
Retained surplus / (accumulated deficit)	420	(106)	(494)	(843)	(1,205)
Total parent entity interest	3,210	3,074	3,337	3,381	3,419
Total Equity	3,210	3,074	3,337	3,381	3,419

Prepared on Australian Accounting Standard basis.

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

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget Year 2018-19)

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2018				
Balance carried forward from previous period	419	558	2,232	3,209
Adjusted opening balance	419	558	2,232	3,209
Comprehensive income				
Surplus/(deficit) for the period	(208)	-	-	(208)
Total comprehensive income	(208)	-	-	(208)
of which:				
Attributable to the Australian Government	(208)	-	-	(208)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)			390	390
Other	(317)	-	-	(317)
Sub-total transactions with owners	(317)	-	390	73
Estimated closing balance as at 30 June 2019	(106)	558	2,622	3,074
Closing balance attributable to the Australian Government	(106)	558	2,622	3,074

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	12,087	13,290	13,964	13,874	13,982
Net GST received	242	-	-	-	-
Other	466	351	171	-	-
Total cash received	12,795	13,641	14,135	13,874	13,982
Cash used					
Employees	7,950	7,702	7,649	7,563	7,694
Suppliers	3,857	5,362	6,486	6,311	6,288
s74 External Revenue transferred to the OPA	2,036				
Total cash used	13,843	13,064	14,135	13,874	13,982
Net cash from / (used by) operating activities	(1,048)	577	-	-	-
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	23	-	-	-	-
Total cash received	23	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	651	967	651	393	400
Total cash used	651	967	651	393	400
Net cash from / (used by) investing activities	(628)	(967)	(651)	(393)	(400)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	470	390	651	393	400
Total cash received	470	390	651	393	400
Net cash from/(used by) financing activities	470	390	651	393	400
Net increase/(decrease) in cash held	(1,205)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,354	149	149	149	149
Cash and cash equivalents at the end of the reporting period	149	149	149	149	149

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	391	390	651	393	400
Total new capital appropriations	391	390	651	393	400
Provided for:					
Purchase of non-financial assets	391	390	651	393	400
Total Items	391	390	651	393	400
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	470	390	651	393	400
Funded internally from departmental resources (b)	181	577	-	-	-
TOTAL AMOUNT SPENT	651	967	651	393	400
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	651	967	651	393	400
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	651	967	651	393	400

Prepared on Australian Accounting Standard basis.

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

(b) Includes the following sources of funding:

- current Bill 3 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB);
- donations / gifts of non-financial assess;
- internally developed assets;
- proceeds from the sale of assets; and
- s74 External Revenue.

Table 3.6: Statement of asset movements (2018-19 Budget year)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2018				
Gross book value	133	2,980	1,255	4,368
Accumulated depreciation/ amortisation and impairment	-	(1,503)	(873)	(2,376)
Opening net book balance	133	1,477	382	1,992
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	390	-	390
By purchase - other	184	-	393	577
Total additions	184	390	393	967
Other movements				
Depreciation/amortisation expense	-	(318)	(74)	(392)
Other	(317)	-	-	(317)
Total other movements	(317)	(318)	(74)	(709)
As at 30 June 2019				
Gross book value	-	3,370	1,648	5,018
Accumulated depreciation/ amortisation and impairment	-	(1,821)	(947)	(2,768)
Closing net book balance	-	1,549	701	2,250

Prepared on Australian Accounting Standards basis.

(a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2018-2019* and *Bill (No. 3) 2018-2019* 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)

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	1,310	1,547	1,566	1,585	1,606
Personal benefits	425	425	425	425	425
Depreciation and amortisation	1,838	1,218	1,499	1,513	1,717
Write-down and impairment of assets	16	-	-	-	-
Total expenses administered on behalf of Government	3,589	3,190	3,490	3,523	3,748
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Sale of goods and rendering of services	31	27	27	30	30
Total non-taxation revenue	31	27	27	30	30
Total own-source revenue administered on behalf of Government	31	27	27	30	30
Total own-source income administered on behalf of Government	31	27	27	30	30
Net cost of/(contribution by) services	3,558	3,163	3,463	3,493	3,718
Surplus/(deficit) before income tax	(3,558)	(3,163)	(3,463)	(3,493)	(3,718)
Surplus/(deficit) after income tax	(3,558)	(3,163)	(3,463)	(3,493)	(3,718)
Total comprehensive income (loss) attributable to the Australian Government	(3,558)	(3,163)	(3,463)	(3,493)	(3,718)

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1	1	1	1	1
Trade and other receivables	91	91	91	91	91
Total financial assets	92	92	92	92	92
Non-financial assets					
Land and buildings	136,323	138,781	140,582	141,556	142,505
Property, plant and equipment	1,540	1,865	2,035	2,198	2,418
Inventories	1,806	1,806	1,806	1,806	1,806
Total non-financial assets	139,669	142,452	144,423	145,560	146,729
Total assets administered on behalf of Government	139,761	142,544	144,515	145,652	146,821
LIABILITIES					
Payables					
Suppliers	209	209	209	209	209
Total payables	209	209	209	209	209
Total liabilities administered on behalf of Government	209	209	209	209	209
Net assets/(liabilities)	139,552	142,335	144,306	145,443	146,612

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	37	27	27	30	30
Total cash received	37	27	27	30	30
Cash used					
Personal benefits	425	425	425	425	425
Suppliers	1,402	1,547	1,566	1,585	1,606
Total cash used	1,827	1,972	1,991	2,010	2,031
Net cash from / (used by) operating activities	(1,790)	(1,945)	(1,964)	(1,980)	(2,001)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	3,315	3,684	3,470	2,650	2,886
Total cash used	3,315	3,684	3,470	2,650	2,886
Net cash from / (used by) investing activities	(3,315)	(3,684)	(3,470)	(2,650)	(2,886)
Net increase/(decrease) in cash held	(5,105)	(5,629)	(5,434)	(4,630)	(4,887)
Cash and cash equivalents at beginning of reporting period	1	1	1	1	1
Cash from Official Public Account for:					
- Appropriations	5,577	5,656	5,461	4,660	4,917
Total cash from Official Public Account	5,577	5,656	5,461	4,660	4,917
Cash to Official Public Account for:					
- Appropriations	(472)	(27)	(27)	(30)	(30)
Total cash to Official Public Account	(472)	(27)	(27)	(30)	(30)
Cash and cash equivalents at end of reporting period	1	1	1	1	1

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act 1 and Bill 3 (ACB)	3,315	3,684	3,470	2,650	2,886
Total new capital appropriations	3,315	3,684	3,470	2,650	2,886
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	3,315	3,684	3,470	2,650	2,886
Total Items	3,315	3,684	3,470	2,650	2,886
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - ACB	3,315	3,684	3,470	2,650	2,886
TOTAL	3,315	3,684	3,470	2,650	2,886
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	3,315	3,684	3,470	2,650	2,886
Total cash used to acquire assets	3,315	3,684	3,470	2,650	2,886

Table 3.11: Statement of administered asset movements (2018-19 Budget year)

	Land	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2018				
Gross book value	102,000	39,603	1,843	143,446
Accumulated depreciation/amortisation and impairment	-	(5,280)	(303)	(5,583)
Opening net book balance	102,000	34,323	1,540	137,863
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	3,295	389	3,684
Total additions	-	3,295	389	3,684
Other movements				
Depreciation/amortisation expense	-	(1,154)	(64)	(1,218)
Other	-	317	-	317
Total other movements	-	(837)	(64)	(901)
As at 30 June 2019				
Gross book value	102,000	43,215	2,232	147,447
Accumulated depreciation/amortisation and impairment	-	(6,434)	(367)	(6,801)
Closing net book balance	102,000	36,781	1,865	140,646

Prepared on Australian Accounting Standards basis

- (a) "Appropriation ordinary annual services" refers to funding provided through Appropriation Act (No.1) 2018-2019 and Bill (No.3) 2018-2019 for depreciation/amortisation expenses, Administered Capital Budgets (ACBs) or other operational expenses.

WORKPLACE GENDER EQUALITY AGENCY

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WORKPLACE GENDER EQUALITY AGENCY

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Strategic Direction Statement for the Workplace Gender Equality Agency (WGEA) can be found in WGEA's chapter of the 2018-19 PB Statements for the Prime Minister and Cabinet Portfolio. There has been no change to WGEA's strategic direction since the publication of the 2018-19 PB Statements.

The additional appropriations being sought for WGEA relates to the measure titled *Women's Economic Security Package* announced at the 2018-19 Mid-Year Economic and Fiscal Outlook (MYEFO). This funding will be used to implement a new reporting and data management system for workplace gender equality data.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for WGEA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018-19 Budget year, including variations through Appropriation Bill No. 3.

Additional Estimates Statement – WGEA

Table 1.1: WGEA resource statement — Additional Estimates for 2018-19 as at Additional Estimates February 2019

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2017-18	2018-19	2018-19	2018-19
	\$'000	\$'000	\$'000	\$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	925	1,129	-	1,129
Departmental appropriation	4,875	4,856	961	5,817
s74 External Revenue (c)	88	100	-	100
Departmental capital budget (d)	201	199	50	249
Total departmental annual appropriations	6,089	6,284	1,011	7,295
Total departmental resourcing	6,089	6,284	1,011	7,295
			<i>Actual</i>	
			2017-18	2018-19
Average staffing level (number)			30	32

WGEA has reallocated \$0.852 million from Departmental Capital Budget to Departmental Appropriation.

(a) Appropriation Act (No. 1) 2018-2019 and Appropriation Bill (No. 3) 2018-2019

(b) Estimated adjusted balance carried forward from previous year.

(c) Estimated external revenue receipts under section 74 of the PGPA Act.

(d) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2018-19 Budget. The table is split into expense and capital measures, with the affected program identified.

Table 1.2: WGEA 2018-19 measures since Budget

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Expense measures					
Women's Economic Security Package					
	1.1	109	667	499	444
Total expense measures		109	667	499	444
Capital measures (if applicable)					
Simplified regulatory reporting system					
	1.1	902	2,858	2,200	391
Total capital measures		902	2,858	2,200	391

Prepared on a Government Financial Statistics (fiscal) basis

a) The lead entity for measure *Women's Economic Security Package* is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in MYEFO under the Prime Minister and Cabinet Portfolio.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for WGEA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2018-19 Budget in *Appropriation Bills No. 3*.

Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Outcome 1					
Departmental					
Annual appropriations					
	1.1	1,011	3,525	2,699	835
Net impact on appropriations for Outcome 1 (departmental)		1,011	3,525	2,699	835
Total net impact on appropriations for Outcome 1		1,011	3,525	2,699	835

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for WGEA through *Appropriation Bills No. 3*.

Table 1.4 - Appropriation Bill (No. 3) 2018-19

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 - Promote and improve gender equality in Australia	6,089	6,284	7,295	1,011	-
Total departmental	6,089	6,284	7,295	1,011	-

Note 1: 2017-18 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

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 Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
Program 1.1: Workplace Gender					
Departmental expenses					
Departmental appropriation	4,875	5,817	5,536	5,412	5,390
s74 External Revenue (a)	88	100	100	100	100
Expenses not requiring appropriation in the Budget year (b)	979	648	185	1,648	1,630
Departmental total	5,942	6,565	5,821	7,160	7,120
Total expenses for program 1.1	5,942	6,565	5,821	7,160	7,120
Average staffing level (number)					
	30	32			

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

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

Section 3: Budgeted financial statements

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Analysis of budgeted financial statements

The revised financial statements reflect the impact of additional funding received through the measure *Women's Economic Security Package*. Revenue from Government and expenses shown in Table 3.2 and purchases of non-financial assets and equity injections in Table 3.3 has increased accordingly.

3.1.2 Budgeted financial statements

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
EXPENSES					
Employee benefits	3,054	3,637	3,605	3,540	3,342
Suppliers	1,949	2,303	2,054	1,995	2,171
Depreciation and amortisation	934	615	152	1,615	1,597
Finance costs	2	10	10	10	10
Losses from asset sales	3	-	-	-	-
Total expenses	5,942	6,565	5,821	7,160	7,120
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	88	100	100	100	100
Total own-source revenue	88	100	100	100	100
Gains					
Other gains	383	33	33	33	33
Total gains	383	33	33	33	33
Total own-source income	471	133	133	133	133
Net cost of / (contribution by) services	(5,471)	(6,432)	(5,688)	(7,027)	(6,987)
Revenue from Government	4,875	5,817	5,536	5,412	5,390
Surplus/(deficit) attributable to the Australian Government	(596)	(615)	(152)	(1,615)	(1,597)
Total comprehensive income/(loss) attributable to the Australian Government	(596)	(615)	(152)	(1,615)	(1,597)

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

	2017-18	2018-19	2019-20	2020-21	2021-22
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	338	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	934	615	152	1,615	1,597
Total comprehensive income/(loss) - as per the statement of comprehensive income	(596)	(615)	(152)	(1,615)	(1,597)

Prepared on Australian Accounting Standard basis.

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

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forw ard estimate \$'000	2020-21 Forw ard estimate \$'000	2021-22 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	180	180	180	180	180
Trade and other receivables	782	782	782	782	782
Total financial assets	962	962	962	962	962
Non-financial assets					
Land and buildings	231	231	231	231	231
Property, plant and equipment	32	60	74	60	32
Intangibles	646	252	3,144	3,945	2,971
Other non-financial assets	5	5	5	5	5
Total non-financial assets	914	548	3,454	4,241	3,239
Assets held for sale	-	-	-	-	-
Total assets	1,876	1,510	4,416	5,203	4,201
LIABILITIES					
Payables					
Suppliers	89	89	89	89	89
Other payables	24	24	24	24	24
Total payables	113	113	113	113	113
Interest bearing liabilities					
Leases	20	20	20	20	20
Total interest bearing liabilities	20	20	20	20	20
Provisions					
Employee provisions	600	600	600	600	600
Other provisions	189	189	189	189	189
Total provisions	789	789	789	789	789
Total liabilities	922	922	922	922	922
Net assets	954	588	3,494	4,281	3,279
EQUITY*					
Parent entity interest					
Contributed equity	4,251	4,500	7,558	9,960	10,555
Retained surplus / (accumulated deficit)	(3,297)	(3,912)	(4,064)	(5,679)	(7,276)
Total parent entity interest	954	588	3,494	4,281	3,279
Total Equity	954	588	3,494	4,281	3,279

Prepared on Australian Accounting Standard basis.

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

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget Year 2018-19)

	Retained earnings	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000
Opening balance as at 1 July 2018			
Balance carried forward from previous period	(3,297)	4,251	954
Adjusted opening balance	(3,297)	4,251	954
Comprehensive income			
Surplus/(deficit) for the period	(615)	-	(615)
Total comprehensive income	(615)	-	(615)
Contributions by owners			
Departmental Capital Budget (DCB)	-	249	249
Sub-total transactions with owners	-	249	249
Estimated closing balance as at 30 June 2019	(3,912)	4,500	588
Closing balance attributable to the Australian Government	(3,912)	4,500	588

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	5,042	5,817	5,536	5,412	5,390
Sale of goods and rendering of services	96	100	100	100	100
74 Receipts	178	-	-	-	-
Net GST received	173	-	-	-	-
Total cash received	5,489	5,917	5,636	5,512	5,490
Cash used					
Employees	3,003	3,637	3,605	3,540	3,342
Suppliers	2,345	2,280	2,031	1,972	2,148
74 External Revenue	178	-	-	-	-
Total cash used	5,526	5,917	5,636	5,512	5,490
Net cash from / (used by) operating activities	(37)	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	201	249	3,058	2,402	595
Total cash used	201	249	3,058	2,402	595
Net cash from / (used by) investing activities	(201)	(249)	(3,058)	(2,402)	(595)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	201	249	3,058	2,402	595
Total cash received	201	249	3,058	2,402	595
Net cash from/(used by) financing activities	201	249	3,058	2,402	595
Net increase/(decrease) in cash	(36)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	217	180	180	180	180
Cash and cash equivalents at the end of the reporting period	181	180	180	180	180

Prepared on Australian Accounting Standard basis

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

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Revised budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	201	249	3,058	2,402	595
Total new capital appropriations	201	249	3,058	2,402	595
Provided for:					
Purchase of non-financial assets	201	249	3,058	2,402	595
Total Items	201	249	3,058	2,402	595
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	201	249	3,058	2,402	595
TOTAL AMOUNT SPENT	201	249	3,058	2,402	595
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	201	249	3,058	2,402	595
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	201	249	3,058	2,402	595

Prepared on Australian Accounting Standard basis.

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

Table 3.6: Statement of asset movements (2018-19 Budget year)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2018				
Gross book value	262	485	2,924	3,671
Accumulated depreciation/ amortisation and impairment	(31)	(453)	(2,278)	(2,762)
Opening net book balance	231	32	646	909
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	53	196	249
Total additions	-	53	196	249
Other movements				
Depreciation/amortisation expense	-	(25)	(590)	(615)
Total other movements	-	(25)	(590)	(615)
As at 30 June 2019				
Gross book value	262	538	3,120	3,920
Accumulated depreciation/ amortisation and impairment	(31)	(478)	(2,868)	(3,377)
Closing net book balance	231	60	252	543

Prepared on Australian Accounting Standards basis.

- (a) Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2018-2019* and *Bill (No. 3) 2018-2019* for depreciation/amortisation expenses, DCBs or other operational expenses

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 appropriations available to the entity for 2017-18 as at the 2018-19 Budget. It includes all appropriations made available to the entity in the year (+/- Section 75 transfers, formal reductions, advance to the Finance Minister and movements of funds). It is the same as the comparator figure included in the Appropriation Bills and, as such, provides a comparison with the appropriation proposed for the Budget year
Administered item	Appropriation that consists of funding managed on behalf of the Commonwealth. This funding is not at the discretion of the entity and any unspent appropriation is returned to the Consolidated Revenue Fund (CRF) at the end of the financial year. An administered item is a component of an administered program. It may be a measure but will not constitute a program in its own right.
Appropriation	An amount of public money parliament authorises for spending (i.e. funds to be withdrawn from the CRF). Parliament makes laws for appropriating money under the Annual Appropriation Acts and under Special Appropriations, with spending restricted to the purposes in the Appropriation Acts.
Appropriation Bill (No. 1)	This Bill proposes spending from the CRF for the ordinary annual services of government. Bills proposing appropriations for ordinary annual services cannot be amended by the Senate under Section 53 of the Australian Constitution. Once the Bill is passed by Parliament and given Royal Assent, it becomes Appropriation Act (No. 1).

Glossary

Appropriation Bill (No. 2)	This Bill proposes spending from the CRF for purposes other than the ordinary annual services of government. Under existing arrangements between the two Houses of Parliament, this Bill includes appropriation funding of administered expenses for new outcomes, for payments to the states and territories, and for departmental or administered capital. Funding for extensions to existing programs can be included in Appropriation Bill (No. 1). Once the Bill is passed by Parliament and given Royal Assent, it becomes Appropriation Act (No. 2).
Appropriation Bills (Nos. 3 and 4)	If an amount provided in Appropriation Acts (Nos. 1 or 2) is not enough to meet approved expenditure in a financial year, supplementary appropriation may be sought in Appropriation Bills (Nos. 3 or 4). Once these Bills are passed by Parliament and given royal assent, they become the Appropriation Acts (Nos. 3 and 4). They are also commonly referred to as the Additional Estimates Bills.
Assets	Future economic benefits controlled by an entity as a result of past transactions or other past events.
Average staffing level	The average number of employees receiving salary/wages (or compensation in lieu of salary/wages) over a financial year, with adjustments for casual and part-time employees to show the full-time equivalent.
Budget Paper 1 (BP1)	Budget Strategy and Outlook. Provides information and analysis on whole-of-government expenditure and revenue.
Budget Paper 2 (BP2)	Budget Measures. Provides a description of each budget measure by portfolio.
Budget Paper 3 (BP3)	Australia's Federal Relations. Provides information and analysis on federal funding provided to the states and territories.
Budget Paper 4 (BP4)	Entity Resourcing. Details total resourcing available to agencies.
Capital Expenditure	Expenditure by an entity on capital projects; for example, purchasing a building.

Consolidated Revenue Fund (CRF)	The principal operating fund from which money is drawn to pay for the activities of the Government. Section 81 of the Australian Constitution provides that all revenue raised or monies received by the Executive Government forms one consolidated revenue fund from which appropriations are made for the purposes of the Australian Government.
Departmental Capital Budget (DCB)	Net cash appropriation arrangements involve the cessation of funding for depreciation, amortisation and make good expenses. Funding for these expenses has been replaced with a collection development and acquisition budget (CDAB) for designated collection institutions (DCIs), and departmental capital budgets (DCBs).
Departmental item	Resources (assets, liabilities, revenues and expenses) that entity chief executive officers control directly. This includes outsourced activities funded and controlled by the entity. Examples of departmental items include entity running costs, accrued employee entitlements and net appropriations. A departmental item is a component of a departmental program.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Entity	A department, agency, company or authority under the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act) or any other Commonwealth statutory authority.
Estimated actual expenses	Details of the current year's estimated final figures as included in the Budget documentation. As the Budget is released in May each year, but the financial year does not close off until 30 June, the current year numbers that are used for comparison with Budget amounts can only be estimates.
Expenditure	Spending money from the Consolidated Revenue Fund or a notional payment to a PGPA entity.

Glossary

Expense	Decreases in economic benefits in the form of outflows or depletions of assets or incurrence of liabilities that result in decreases in equity, other than those relating to distributions to equity participants.
Expenses not requiring appropriation in the Budget year	Expenses not involving a cash flow impact are not included within the calculation of an appropriation. An example of such an event is goods or services received free of charge that are then expensed; for example, ANAO audit services. The ANAO does not charge for audit services; however, the expense must be recognised. Similarly, bad debts are recognised as an expense but are not recognised for the purpose of calculating appropriation amounts to be sought from Parliament.
Forward estimates period	The three years following the Budget year. For example if 2018-19 is the Budget year, 2018-19 is forward year 1, 2019-20 is forward year 2 and 2020-21 is forward year 3. This period does not include the current or Budget year.
Funds	Money that has been appropriated but not drawn from the Consolidated Revenue Fund.
Income	Total value of resources earned or received to cover the production of goods and services.
Make good	Make good is the cost of dismantling and removing an item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period. A common example of make good in the public sector is the restoration of office premises at the end of a lease period.

Measure	A new policy or savings decision of the government with financial impacts on the government's underlying cash balance, fiscal balance, operating balance, headline cash balance, net debt or net worth. Such proposals are normally made in the context of the annual Budget, and are typically published in Budget Paper No. 2, and in the Mid-Year Economic and Fiscal Outlook (MYEFO).
Mid-Year Economic and Fiscal Outlook (MYEFO)	The MYEFO provides an update of the government's budget estimates by examining expenses and revenues in the year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow the assessment of the government's fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.
'Movement of Funds' between years	A 'movement of funds' process is carried out twice each year in relation to un-expensed administered operating appropriations. This involves portfolio ministers submitting requests to the Finance Minister advising of timing changes to funding requirements. If agreed by the Finance Minister, there will be an increase in the amount appropriated in later year(s).
Non-operating	Sometimes called 'capital' costs.
Official Public Account (OPA)	The OPA is the Australian Government's central bank account held within the Reserve Bank of Australia. The OPA reflects the operations of the Consolidated Revenue Fund.
Operating	Normally related to ongoing, or recurring expenses, such as paying salaries or making program payments.
Operating result	Equals income less expenses.
Outcome	An outcome is the intended result, consequence or impact of government actions on the Australian community.
Public Governance, Performance and Accountability Act 2013 (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.

Glossary

Portfolio Budget Statements	Budget related paper detailing budget initiatives and explanations of appropriations specified by outcome and program by each entity within a portfolio.
Program	Activity that delivers benefits, services or transfer payments to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Program support	The entity running costs allocated to a program. This is funded as part of the entity's departmental appropriations.
Special account	Balances existing within the CRF that are supported by standing appropriations, PGPA Act s.78, s.79 and s.80). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a special account can only be spent for the purposes of the special account. Special accounts can only be established by a written determination of the Finance Minister (s. 78 of the PGPA Act) or through an Act of Parliament (referred to in s. 80 of the PGPA Act).
Special appropriations (including standing appropriations)	<p>An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the CRF does not generally cease at the end of the financial year.</p> <p>Standing appropriations are a subcategory consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.</p>