

PORTFOLIO BUDGET STATEMENTS  
2023–24 BUDGET RELATED PAPER NO.  
1.13

**PRIME MINISTER AND CABINET  
PORTFOLIO**

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

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**PRIME MINISTER**  
PARLIAMENT HOUSE  
CANBERRA 2600

President of the Senate  
Australian Senate  
Parliament House  
CANBERRA ACT 2600

Speaker  
House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear President

Dear Mr Speaker

I hereby submit the Portfolio Budget Statements in support of the 2023-24 Budget for the Prime Minister and Cabinet portfolio.

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

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

Yours sincerely

A handwritten signature in blue ink that reads 'Anthony Albanese'. The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Anthony Albanese

### **Abbreviations and conventions**

The following notation may be used:

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nfp	not for publication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

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

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

**User Guide  
to the  
Portfolio Budget Statements**



## User guide

The purpose of the *2023-24 Portfolio Budget Statements* (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

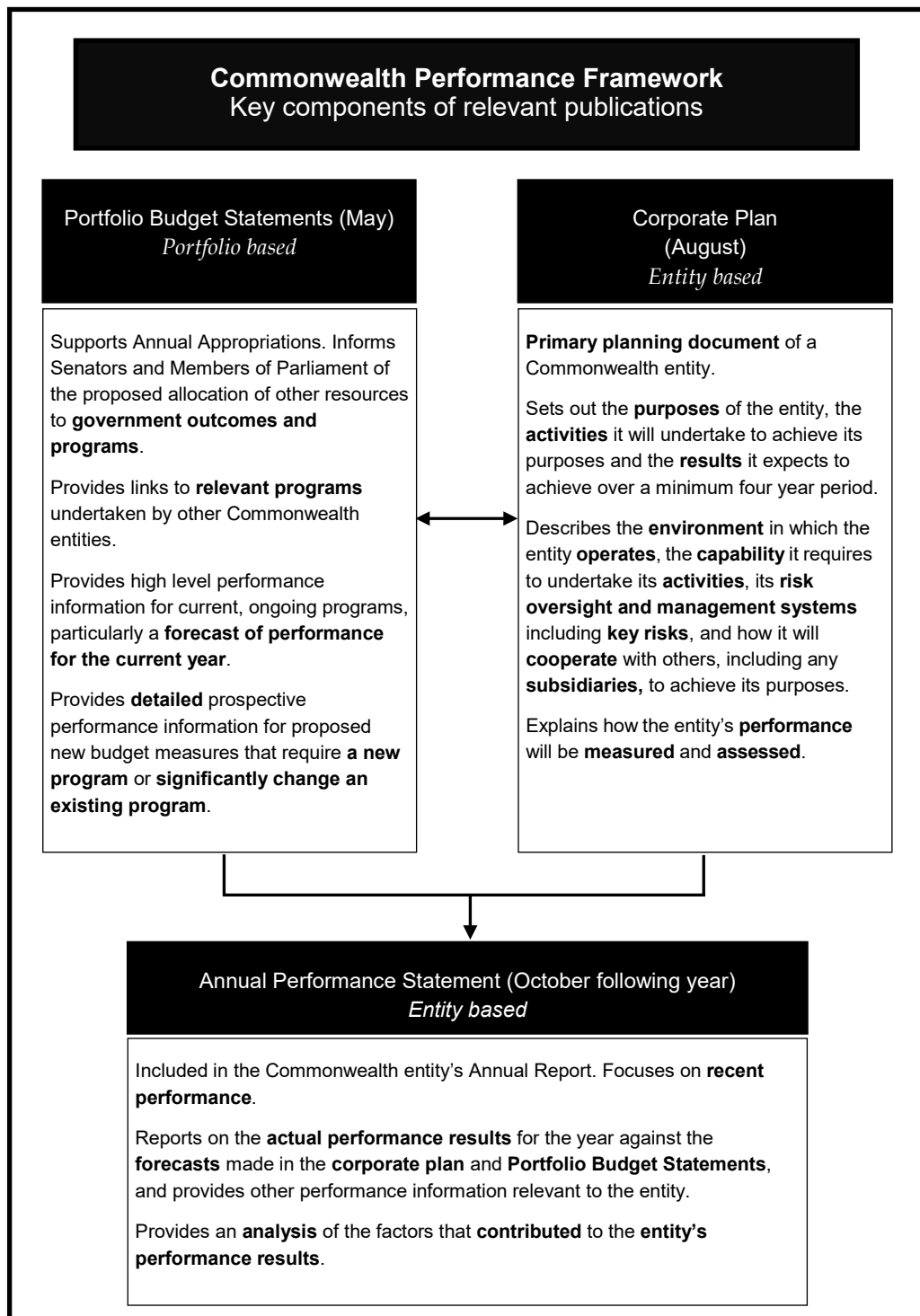
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2023-24 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2023-24 for the parliamentary departments). In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be 'relevant documents' to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

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

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

## The Commonwealth Performance Framework

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





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# **Portfolio Overview**



# Prime Minister and Cabinet Portfolio Overview

## Ministers and portfolio responsibilities

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

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

- advice to the Prime Minister on policy and implementation across government
- assistance to the Prime Minister in managing the Cabinet and National Cabinet programs
- ensuring high quality and evidence-based analysis is provided to decision makers
- convening and supporting taskforces to coordinate and drive government policies
- women's policies, leadership and development strategy, to support women's equality, safety, economic security, and health and wellbeing
- international and national security policy coordination
- intergovernmental relations and communications with state and territory governments
- coordination of government administration
- Australian honours and symbols policy
- official and ceremonial support
- official establishments, ownership and property management of the Prime Minister's official residences
- supporting regional economic transformation as Australia decarbonises and the energy system changes by engaging with a range of stakeholders to help key regions, industries, and employers proactively manage the transformation
- supporting delivery across the Service of the Government's Public Sector Reform program
- policy settings for whole of Government crisis coordination arrangements as outlined in the Australian Government Crisis Management Framework.

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

- Australian Government Aboriginal and Torres Strait Islander policy, programs and service delivery
- improving results for Aboriginal and Torres Strait Islander people through enhanced Indigenous economic rights to support economic independence, the provision of improved access to education, employment, health, wellbeing and other services, as well as the maintenance of cultural identity

- coordination and evaluation of Australia’s foreign intelligence activities
- implementing the Australian Government’s workplace relations policy to ensure the Australian Public Service (APS) continues to be a model employer and employer of choice
- improving APS people management, capability development and culture including as part of the APS Reform Program
- support to the Governor-General to perform his official duties, and
- promoting and improving workplace gender equality in Australian workplaces.

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

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

Non-corporate Commonwealth entities under the PGPA Act:

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

Corporate Commonwealth entities under the PGPA Act:

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

Commonwealth Companies under the PGPA Act:

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

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

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

**Aboriginal Hostels Limited (AHL)** is a Commonwealth company subject to the *Corporations Act 2001* and the PGPA Act. AHL provides temporary accommodation to First Nations people through a national network of accommodation facilities. AHL provides safe, culturally appropriate and affordable accommodation that supports First Nations people to access education, health services and economic opportunities.

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

The **Australian Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS)** is an independent statutory authority established by the Australian Institute of Aboriginal and Torres Strait Islander Studies Act 1989. AIATSIS, is a national collecting institution and publicly funded research agency that creates unique research infrastructure for Australia, 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 subject to the PGPA Act. It undertakes a central leadership role in providing expertise, guidance and performance monitoring on workforce management strategies. The APSC has a key role in supporting frameworks for a modern and flexible workforce, improving workforce management to support an efficient and effective Australian Public Service (APS), supporting high integrity standards and fostering improved capability and leadership.



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

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

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

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

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

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

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

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

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

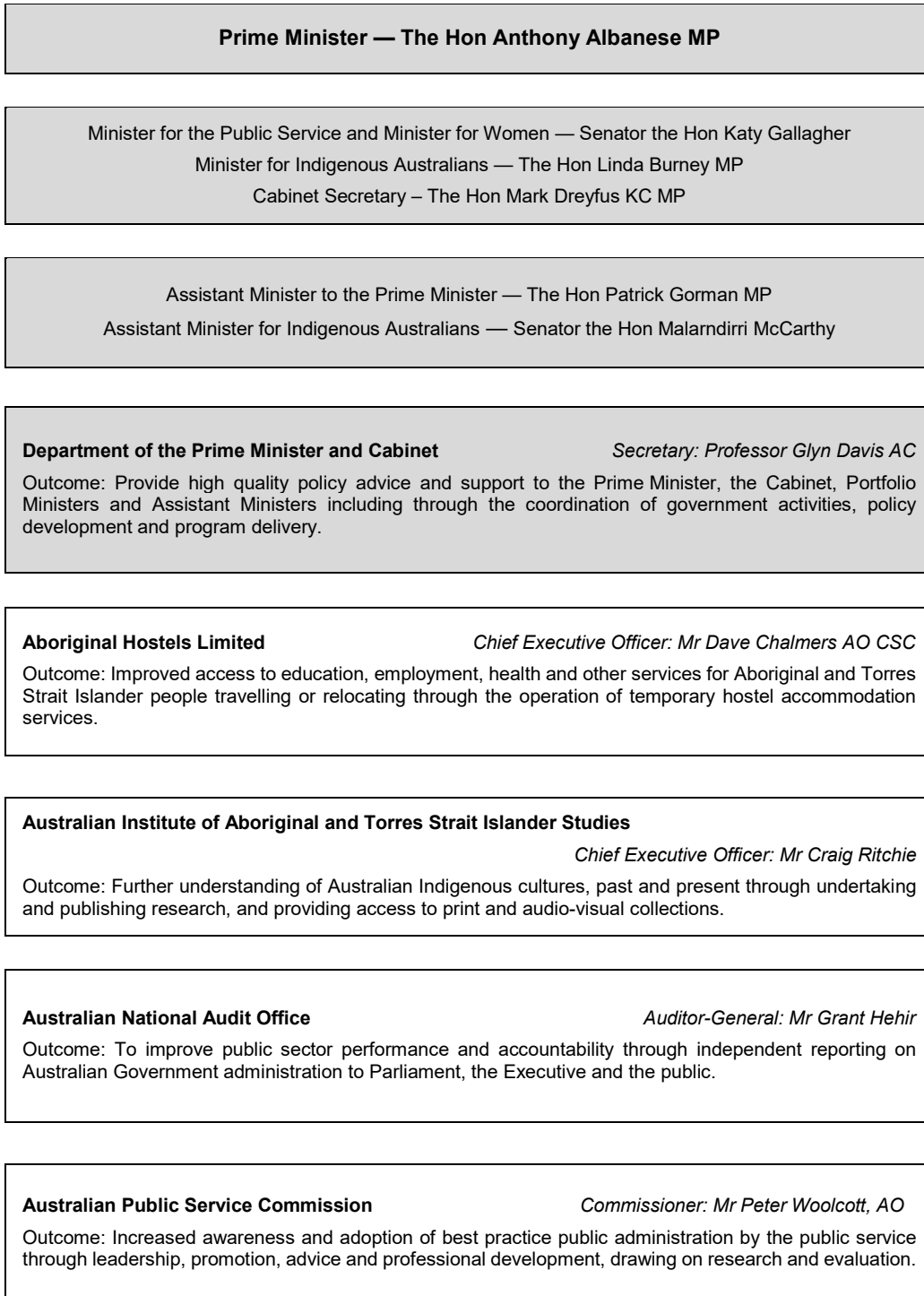
**Outback Stores Pty Ltd** (OBS) is a Commonwealth company subject to the *Corporations Act 2001* and the PGPA Act. OBS promotes food security, health and employment in remote Indigenous communities by managing community stores. OBS helps Aboriginal and Torres Strait Islander people to improve their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

The **Torres Strait Regional Authority** (TSRA) is a corporate Commonwealth entity established by the ATSI Act and is subject to the PGPA Act. The TSRA formulates, implements and monitors the effectiveness of programs for Torres Strait Islander and Aboriginal people living in the Torres Strait, and also advises the Minister for Indigenous Australians about issues relevant to Torres Strait Islander and Aboriginal people living in the Torres Strait region. The TSRA works to empower Torres Strait Islander and Aboriginal people living in the Torres Strait to determine their own affairs based on the *ailan kastom* (island custom) of the Torres Strait.

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

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

Figure 1: Prime Minister and Cabinet portfolio structure and outcomes



**Indigenous Business Australia**

*Chief Executive Officer: Ms Kirsty Moore*

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

**Indigenous Land and Sea Corporation**

*Chief Executive Officer: Mr Joe Morrison*

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

**National Australia Day Council Limited**

*Chief Executive Officer: Ms Karlie Brand*

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

**National Indigenous Australians Agency**

*Chief Executive Officer: Ms Jody Broun*

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

**Northern Territory Aboriginal Investment Corporation**

*Chief Executive Officer: Ms Leeanne Caton*

Outcome: Assist cultural maintenance and social well-being, economic self-sufficiency and self-management for the betterment of Aboriginal people living in the Northern Territory through investments, commercial enterprise, beneficial payments and other financial assistance.

**Northern Territory Land Councils**

Anindilyakwa Land Council – *Accountable Authority: Mr Tony Wurrumarrba (Chair) and Mr Mark Hewitt (Chief Executive Officer)*

Central Land Council – *Accountable Authority: Matthew Palmer (Chair) and Mr Lesley Turner (Chief Executive Officer)*

Northern Land Council – *Accountable Authority: Mr Samuel Bush-Blanas (Chair) and Mr Joe Martin-Jard (Chief Executive Officer)*

Tiwi Land Council – *Accountable Authority: Mr Gibson Farmer Illortaminni (Chair) and Mr Robert Graham (Chief Executive Officer)*

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

**Office of National Intelligence**

*Director-General: Mr Andrew Shearer*

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

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

*Official Secretary: Mr Paul Singer, MVO*

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

**Outback Stores Pty Ltd**

*Chief Executive Officer: Mr Michael Borg*

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

**Torres Strait Regional Authority**

*Chief Executive Officer: Ms Vonda Malone*

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

**Workplace Gender Equality Agency**

*Chief Executive Officer: Ms Mary Wooldridge*

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

**Wreck Bay Aboriginal Community Council**

*Chief Executive Officer: Ms Anne-Marie Farrugia*

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

## **Entity resources and planned performance**

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**Department of the Prime  
Minister and Cabinet**

**Entity resources and planned  
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# Department of the Prime Minister and Cabinet

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# Department of the Prime Minister and Cabinet

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

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

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

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

## 1.2 Entity resource statement

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

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

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

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

### Changes to indexation framework for various programs

The indexation framework for programs indexed by Wage Cost Indices, including for government supported services, has been updated to better align with wages and prices and help organisations address the cost-of-living pressures they have been facing for some time.

Increased funding, over and above the usual indexation increase, has been provided for Program 1.1: Prime Minister and Cabinet.

**Table 1.1: PM&C resource statement — Budget estimates for 2023-24 as at Budget May 2023**

	2022-23 <i>Estimated actual</i> \$'000	2023-24 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	39,418	39,418
Departmental appropriation (c)	232,763	292,357
s74 external revenue (d)	36,253	33,975
Departmental capital budget (e)	10,801	11,490
Total departmental annual appropriations	<b>319,235</b>	<b>377,240</b>
<b>Total departmental resourcing</b>	<b>319,235</b>	<b>377,240</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	10,919	10,919
Outcome 1	54,268	52,580
Administered capital budget (f)	1,674	1,749
Payments to corporate entities (g) (h)	113,688	122,211
Annual appropriations - other services - non-operating (i)		
Payments to corporate entities (g)	41,674	26,192
Total administered annual appropriations	<b>222,808</b>	<b>213,651</b>
Total administered special appropriations	10	10
<i>less payments to corporate entities from annual/special appropriations</i>	<i>(155,947)</i>	<i>(148,403)</i>
<b>Total administered resourcing</b>	<b>66,871</b>	<b>65,258</b>
<b>Total resourcing for PM&amp;C</b>	<b>386,106</b>	<b>442,498</b>
	2022-23	2023-24
<b>Average staffing level (number)</b>	<b>1,136</b>	<b>1,373</b>



**Table 1.1: PM&C resource statement — Budget estimates for 2023-24 as at Budget May 2023 (continued)****Third party payments from and on behalf of other entities**

	<i>2022-23 Estimated actual</i>	2023-24 Estimate
	\$'000	\$'000
Receipts received from other entities for the provision of services (disclosed above in s74 external revenue receipts section above)	36,253	33,975
Payments made to corporate entities within the portfolio		
Australian Institute of Aboriginal and Torres Strait Islander Studies (h)	21,355	22,869
Indigenous Land and Sea Corporation	10,629	9,877
Indigenous Business Australia	50,961	32,270
Aboriginal Hostels Limited	35,931	46,140
Torres Strait Regional Authority	36,486	37,247

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

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

- (a) Appropriation Bill (No. 1) 2023-24.
- (b) Excludes \$5.2m subject to administrative quarantine by Finance or withheld under section 51 of the PGPA Act.
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (e) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) Administered capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
- (g) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
- (h) Annual appropriation amounts appearing for the 2022-23 estimated actual exclude amounts in Appropriation Bill (No. 3) 2022-23, which is yet to receive Royal Assent.
- (i) Appropriation Bill (No. 2) 2023-24.

### 1.3 Budget measures

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

**Table 1.2: Entity 2023-24 Budget measures**  
**Measures announced since the 2022-23 October Budget**

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
<b>Receipt measures</b>						
APS Capability Reinvestment Fund: 2023-24 Projects						
	funded under round one					
	Departmental Receipt	-	-	2,066	-	-
	<b>Total</b>	-	-	<b>2,066</b>	-	-
<b>Total Receipt measures</b>						
	Departmental Receipt	-	-	2,066	-	-
	<b>Total Receipt measures</b>	-	-	<b>2,066</b>	-	-
<b>Payment measures</b>						
Additional Resourcing for the National Australia Day Council						
	Administered payment	-	11,500	-	-	-
	<b>Total</b>	-	<b>11,500</b>	-	-	-
APS Capability Reinvestment Fund: 2023-24 Projects						
	funded under round one					
	Departmental payment	-	7,250	8,011	-	-
	<b>Total</b>	-	<b>7,250</b>	<b>8,011</b>	-	-
	Enhancing Pacific Engagement (a)					
	Departmental payment	-	517	525	528	534
	<b>Total</b>	-	<b>517</b>	<b>525</b>	<b>528</b>	<b>534</b>
	Improving the Culture of Parliamentary Workplaces (b)					
	Departmental payment	-	3,966	-	-	-
	<b>Total</b>	-	<b>3,966</b>	-	-	-
	National Net Zero Authority					
	Departmental payment	-	23,215	-	-	-
	<b>Total</b>	-	<b>23,215</b>	-	-	-
	Preserving Australia's Global Economic Influence					
	Departmental payment	-	nfp	nfp	nfp	nfp
	<b>Total</b>	-	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>
	Prime Minister and Cabinet – additional resourcing					
	Departmental payment	-	11,298	2,547	2,470	2,421
	<b>Total</b>	-	<b>11,298</b>	<b>2,547</b>	<b>2,470</b>	<b>2,421</b>
<b>Total payment measures</b>						
	Administered Payment	-	11,500			
	Departmental payment	nfp	nfp	nfp	nfp	nfp
	<b>Total</b>	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>	<b>nfp</b>

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

- (a) The lead entity for the measure titled *Enhancing Pacific Engagement* is the Department of Foreign Affairs and Trade. The full measure description and package details appear in the Budget Paper No. 2 under the Foreign Affairs and Trade portfolio.
- (b) The lead entity for the measure titled *Improving the Culture of Parliamentary Workplaces* is the Department of Finance. The full measure description and package details appear in the Budget Paper No. 2 under the Finance portfolio.

## Section 2: Outcomes and planned performance

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

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

**Note:**

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

The most recent corporate plan for PM&C can be found at:  
[www.pmc.gov.au/publications/corporate-plan-2021-2025](http://www.pmc.gov.au/publications/corporate-plan-2021-2025)

The most recent annual performance statement can be found at:  
[www.pmc.gov.au/publications/department-prime-minister-and-cabinet-annual-report-2021-22](http://www.pmc.gov.au/publications/department-prime-minister-and-cabinet-annual-report-2021-22)

## 2.1 Budgeted expenses and performance for Outcome 1

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

### *Budgeted expenses for Outcome 1*

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

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

	2022-23	2023-24	2024-25	2025-26	2026-27
	Estimated	Budget	Forw ard	Forw ard	Forw ard
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 1.1: Prime Minister and Cabinet</b>					
Administered expenses					
Compensation and Legal Expenses	130	137	141	146	150
National Australia Day Council Limited	21,050	15,791	4,460	4,567	4,704
Office for Women	21,363	21,368	21,124	17,965	5,246
Parliament House Briefing Room	1,289	2,119	1,478	1,500	1,528
Prime Minister's Official Residences	2,262	2,087	2,487	2,540	2,616
State Occasion and Official Visits	3,956	4,183	4,345	4,449	4,582
Support to the former					
Governors-General (a)	1,351	1,209	1,560	1,277	1,176
Social Impact	3,017	3,190	3,313	-	-
Payments to corporate entities	114,273	122,211	125,046	117,164	118,740
Ordinary annual services (Appropriation Act No.1 and Bill No.3)	168,691	172,295	163,954	149,608	138,742
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013- s77</i>	10	10	10	10	10
Unwinding of provision for Support to the former Governors-General (a)	(1,021)	3,296	(994)	(747)	(672)
Expenses not requiring appropriation in the Budget year (b)	352	352	352	352	352
<b>Administered total</b>	<b>168,032</b>	<b>175,953</b>	<b>163,322</b>	<b>148,859</b>	<b>138,492</b>
Departmental expenses					
Departmental appropriation (c)	232,763	292,357	181,447	161,145	165,286
s74 external revenue (d)	36,253	33,975	36,479	34,860	33,799
Expenses not requiring appropriation in the Budget year (b)	9,954	10,249	10,042	8,767	8,975
<b>Departmental total</b>	<b>278,970</b>	<b>336,581</b>	<b>227,968</b>	<b>204,772</b>	<b>208,060</b>
<b>Total expenses for Outcome 1</b>	<b>447,002</b>	<b>513,395</b>	<b>391,290</b>	<b>353,631</b>	<b>346,552</b>
	2022-23	2023-24			
<b>Average Staffing Level (number)</b>	<b>1,136</b>	<b>1,373</b>			

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

- (a) The annual expense figure reflects the appropriation provided for the provision for future entitlement for each of the former Governors-General. This is unwound as expenses not requiring appropriation in the Budget year. The increase in unwinding in 2023-24 relates to the recognition of a provision for projected future entitlements for former Governors-General.
- (b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees and other services provided free of charge.
- (c) Includes Right of Use (ROU) asset expenses accounted for under AASB 16 *Leases*.
- (d) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

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

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2023-24 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 1 – Provide high quality policy advice and support to the Prime Minister, the Cabinet, Portfolio Ministers and Assistant Ministers including through coordination of government activities, policy development and program delivery.</b>		
<b>Program 1.1 – Prime Minister and Cabinet</b>		
Program 1.1 contributes to the delivery of Outcome 1 through the following objectives by: <ul style="list-style-type: none"> <li>• providing advice, support and services to the Prime Minister, the Cabinet and Portfolio Ministers.</li> <li>• providing effective coordination and leadership across the APS-enterprise for major domestic, international and national security matters.</li> <li>• supporting the Cabinet and its committees, the Federal Executive Council and the National Federation Reform Council to facilitate informed decision making.</li> </ul>		
<b>Key Activities (a)</b>	Key activities reported in the current corporate plan that relate to this program.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	Quality and timely advice, services and support to the Prime Minister, Portfolio Ministers, the Cabinet and key stakeholders  Effective leadership and coordination across the APS-enterprise to support the successful implementation and delivery of government decisions, policies, programs and strategic priorities	The performance measures outlined in the Department of the Prime Minister and Cabinet's 2022-26 Corporate Plan are expected to be achieved within the intended objectives, outcomes and timeframes.
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget year 2023-24	The Prime Minister, the Cabinet, Portfolio Ministers and key stakeholders are supported with effective and timely advice and support  Effective implementation and delivery of the Government's national and international strategic priorities, decisions, policies and programs, through effective leadership, coordination and support  Effective collaboration, communication and engagement with key stakeholders and the Australian community  Effective establishment, coordinated implementation and delivery across the service of the APS Reform program and eight program outcomes	Provided effective and timely advice to inform the Prime Minister's, the Cabinet, Portfolio Ministers and key stakeholders decision making  Supported the successful delivery of the Government's strategic national and international priorities, and programs through effective coordination, leadership, monitoring and reporting  PM&C effectively collaborated and communicated through engagement activities, timely responses to correspondence and messages to the Australian Community  PM&C effectively developed and supported the implementation approach and progression of the APS Reform program, evidenced by progress across government in delivering the eight program outcomes.
Forward estimates 2023-26	As per 2023-24	As per 2023-24

(a) Refers to key activities reflected in the 2022-23 Corporate Plan.

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

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of PM&C’s finances for the 2023-24 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

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

##### *Departmental financial statements*

The department is budgeting for a break even position in 2023-24 and each of the forward years, after adjusting for depreciation expense and right-of-use (ROU) asset transactions (in accordance with AASB16 *Leases*). The Comprehensive Income Statement (Table 3.1) sets out the application of funding to ordinary operating activities.

Appropriation in 2023-24 have increased have increased since the publication of the 2022-23 October Portfolio Budget Statements as a result of the measures identified in Table 1.2.

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

##### *Administered financial statements*

Administered expenses for 2023-24 have increased since the publication of the 2022-23 October Portfolio Budget Statements as a result of the measures identified in Table 1.2 and an increase in payments to Corporate Commonwealth Entities.



### 3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	148,504	190,108	137,556	114,923	115,250
Suppliers	109,458	127,114	71,011	71,389	74,350
Depreciation and amortisation	19,722	19,049	18,332	17,344	17,344
Finance costs	1,286	1,171	1,069	1,116	1,116
<b>Total expenses</b>	<b>278,970</b>	<b>337,442</b>	<b>227,968</b>	<b>204,772</b>	<b>208,060</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	36,253	33,975	36,479	34,860	33,799
<b>Total own-source income</b>	<b>36,253</b>	<b>33,975</b>	<b>36,479</b>	<b>34,860</b>	<b>33,799</b>
<b>Net cost of (contribution by) services</b>	<b>(242,717)</b>	<b>(303,467)</b>	<b>(191,489)</b>	<b>(169,912)</b>	<b>(174,261)</b>
Revenue from government	232,763	292,357	181,447	161,145	165,286
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(9,954)</b>	<b>(11,110)</b>	<b>(10,042)</b>	<b>(8,767)</b>	<b>(8,975)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(9,954)</b>	<b>(11,110)</b>	<b>(10,042)</b>	<b>(8,767)</b>	<b>(8,975)</b>

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

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

	2022-23	2023-24	2024-25	2025-26	2026-27
	Estimated actual	Budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income/(loss) - as per statement of</b>					
<b>Comprehensive Income</b>	<b>(9,954)</b>	<b>(11,110)</b>	<b>(10,042)</b>	<b>(8,767)</b>	<b>(8,975)</b>
plus depreciation/amortisation expenses previously funded through revenue appropriations(a)	9,702	9,193	9,021	8,229	8,229
plus depreciation/amortisation expenses for ROU (b)	10,020	9,856	9,311	9,115	9,115
less principal repayments on leased assets (b)	9,768	7,939	8,290	8,577	8,369
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,862	1,862	1,862	1,862	1,862
Trade and other receivables	49,887	49,887	49,887	49,887	49,887
Other financial assets	4,294	4,294	4,294	4,294	4,294
<b>Total financial assets</b>	<b>56,043</b>	<b>56,043</b>	<b>56,043</b>	<b>56,043</b>	<b>56,043</b>
<b>Non-financial assets</b>					
Land and buildings	118,303	108,139	98,128	91,852	84,526
Property, plant and equipment	17,594	18,668	18,623	16,216	13,809
Intangibles	15,217	16,809	13,467	9,788	7,203
Other non-financial assets	7,060	7,060	7,060	7,060	7,060
<b>Total non-financial assets</b>	<b>158,174</b>	<b>150,676</b>	<b>137,278</b>	<b>124,916</b>	<b>112,598</b>
<b>Total assets</b>	<b>214,217</b>	<b>206,719</b>	<b>193,321</b>	<b>180,959</b>	<b>168,641</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	11,018	11,018	11,018	11,018	11,018
Other payables	3,972	3,972	3,972	3,972	3,972
<b>Total payables</b>	<b>14,990</b>	<b>14,990</b>	<b>14,990</b>	<b>14,990</b>	<b>14,990</b>
<b>Interest bearing liabilities</b>					
Leases	96,187	88,248	79,958	71,381	63,012
<b>Total interest bearing liabilities</b>	<b>96,187</b>	<b>88,248</b>	<b>79,958</b>	<b>71,381</b>	<b>63,012</b>
<b>Provisions</b>					
Employee provisions	45,474	45,474	45,474	45,474	45,474
Other provisions	275	275	275	275	275
<b>Total provisions</b>	<b>45,749</b>	<b>45,749</b>	<b>45,749</b>	<b>45,749</b>	<b>45,749</b>
<b>Total liabilities</b>	<b>156,926</b>	<b>148,987</b>	<b>140,697</b>	<b>132,120</b>	<b>123,751</b>
<b>Net assets</b>	<b>57,291</b>	<b>57,732</b>	<b>52,624</b>	<b>48,839</b>	<b>44,890</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	227,906	239,457	244,391	249,373	254,399
Reserves	4,081	4,081	4,081	4,081	4,081
Retained surplus (accumulated deficit)	(174,696)	(185,806)	(195,848)	(204,615)	(213,590)
<b>Total parent entity interest</b>	<b>57,291</b>	<b>57,732</b>	<b>52,624</b>	<b>48,839</b>	<b>44,890</b>
<b>Total Equity</b>	<b>57,291</b>	<b>57,732</b>	<b>52,624</b>	<b>48,839</b>	<b>44,890</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023-24)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	(174,696)	4,081	227,906	57,291
<b>Adjusted opening balance</b>	<b>(174,696)</b>	<b>4,081</b>	<b>227,906</b>	<b>57,291</b>
<b>Comprehensive income</b>				
Other comprehensive income				
Surplus/(deficit) for the period	(11,110)	-	-	(11,110)
<b>Total comprehensive income</b>	<b>(11,110)</b>	<b>-</b>	<b>-</b>	<b>(11,110)</b>
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	11,551	11,551
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>11,551</b>	<b>11,551</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(185,806)</b>	<b>4,081</b>	<b>239,457</b>	<b>57,732</b>

Prepared on Australian Accounting Standards basis

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	272,036	326,332	217,926	196,005	199,085
Sale of goods and rendering of services	36,253	33,975	36,479	34,860	33,799
<b>Total cash received</b>	<b>308,289</b>	<b>360,307</b>	<b>254,405</b>	<b>230,865</b>	<b>232,884</b>
<b>Cash used</b>					
Employees	151,388	190,108	137,556	114,923	115,250
Suppliers	109,594	127,114	71,011	71,389	74,350
s74 external revenue transferred to the OPA	36,253	33,975	36,479	34,860	33,799
Interest payments on lease liability	1,286	1,171	1,069	1,116	1,116
<b>Total cash used</b>	<b>298,521</b>	<b>351,507</b>	<b>246,115</b>	<b>222,288</b>	<b>224,515</b>
<b>Net cash from/(used by) operating activities</b>	<b>9,768</b>	<b>8,800</b>	<b>8,290</b>	<b>8,577</b>	<b>8,369</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	18,253	11,551	4,934	4,982	5,026
<b>Total cash used</b>	<b>18,253</b>	<b>11,551</b>	<b>4,934</b>	<b>4,982</b>	<b>5,026</b>
<b>Net cash from/(used by) investing activities</b>	<b>(18,253)</b>	<b>(11,551)</b>	<b>(4,934)</b>	<b>(4,982)</b>	<b>(5,026)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	18,253	11,551	4,934	4,982	5,026
<b>Total cash received</b>	<b>18,253</b>	<b>11,551</b>	<b>4,934</b>	<b>4,982</b>	<b>5,026</b>
<b>Cash used</b>					
Lease liability - principal payments	9,768	8,800	8,290	8,577	8,369
<b>Total cash used</b>	<b>9,768</b>	<b>8,800</b>	<b>8,290</b>	<b>8,577</b>	<b>8,369</b>
<b>Net cash used by financing activities</b>	<b>8,485</b>	<b>2,751</b>	<b>(3,356)</b>	<b>(3,595)</b>	<b>(3,343)</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	1,862	1,862	1,862	1,862	1,862
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,862</b>	<b>1,862</b>	<b>1,862</b>	<b>1,862</b>	<b>1,862</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 (DCB)	10,801	11,490	4,934	4,982	5,026
<b>Total new capital appropriations</b>	<b>10,801</b>	<b>11,490</b>	<b>4,934</b>	<b>4,982</b>	<b>5,026</b>
<i>Provided for:</i>					
Purchase of non-financial assets	10,801	11,490	4,934	4,982	5,026
<b>Total Items</b>	<b>10,801</b>	<b>11,490</b>	<b>4,934</b>	<b>4,982</b>	<b>5,026</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation					
- DCB (a)	18,253	11,551	4,934	4,982	5,026
<b>TOTAL AMOUNT SPENT</b>	<b>18,253</b>	<b>11,551</b>	<b>4,934</b>	<b>4,982</b>	<b>5,026</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	18,253	11,551	4,934	4,982	5,026
<b>TOTAL CASH REQUIRED TO ACQUIRE ASSETS</b>	<b>18,253</b>	<b>11,551</b>	<b>4,934</b>	<b>4,982</b>	<b>5,026</b>

Prepared on Australian Accounting Standards basis.

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

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>				
Gross book value	51,905	28,702	51,953	132,560
Gross book value - ROU	128,086	136	-	128,222
Accumulated depreciation/amortisation and impairment	(22,579)	(11,117)	(36,736)	(70,432)
Accumulated depreciation/amortisation and impairment - ROU	(39,109)	(127)	-	(39,236)
<b>Opening net book balance</b>	<b>118,303</b>	<b>17,594</b>	<b>15,217</b>	<b>151,114</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	91	4,072	7,388	11,551
<b>Total additions</b>	<b>91</b>	<b>4,072</b>	<b>7,388</b>	<b>11,551</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(414)	(2,983)	(5,796)	(9,193)
Depreciation/amortisation on ROU	(9,841)	(15)	-	(9,856)
<b>Total other movements</b>	<b>(10,255)</b>	<b>(2,998)</b>	<b>(5,796)</b>	<b>(19,049)</b>
<b>As at 30 June 2024</b>				
Gross book value	51,996	32,774	59,341	144,111
Gross book value - ROU	128,086	136	-	128,222
Accumulated depreciation/amortisation and impairment	(22,993)	(14,100)	(42,532)	(79,625)
Accumulated depreciation/amortisation and impairment - ROU	(48,950)	(142)	-	(49,092)
<b>Closing net book balance</b>	<b>108,139</b>	<b>18,668</b>	<b>16,809</b>	<b>143,616</b>

Prepared on Australian Accounting Standards basis.

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Employee benefits	1,728	2,333	1,704	1,741	1,751
Suppliers	2,418	10,237	6,719	6,525	6,973
Grants	48,625	40,370	28,938	22,614	10,102
Depreciation and amortisation (a)	649	649	649	649	649
Finance costs	189	457	566	530	503
Payments to corporate entities	114,273	122,211	125,046	117,164	118,740
<b>Total expenses administered on behalf of Government</b>	<b>167,882</b>	<b>176,257</b>	<b>163,622</b>	<b>149,223</b>	<b>138,718</b>
<b>Net cost of/(contribution by) services</b>	<b>(167,882)</b>	<b>(176,257)</b>	<b>(163,622)</b>	<b>(149,223)</b>	<b>(138,718)</b>
<b>Surplus/(deficit)</b>	<b>(167,882)</b>	<b>(176,257)</b>	<b>(163,622)</b>	<b>(149,223)</b>	<b>(138,718)</b>

Prepared on Australian Accounting Standards basis.

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



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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	93	93	93	93	93
Other investments	3,012,013	3,538,205	3,563,560	3,586,484	3,609,408
<b>Total financial assets</b>	<b>3,012,106</b>	<b>3,538,298</b>	<b>3,563,653</b>	<b>3,586,577</b>	<b>3,609,501</b>
<b>Non-financial assets</b>					
Land and buildings	62,779	64,369	65,824	67,213	68,423
Property, plant and equipment	695	834	978	1,130	1,287
Other non-financial assets	51	51	51	51	51
<b>Total non-financial assets</b>	<b>63,525</b>	<b>65,254</b>	<b>66,853</b>	<b>68,394</b>	<b>69,761</b>
<b>Total assets administered on behalf of Government</b>	<b>3,075,631</b>	<b>3,603,552</b>	<b>3,630,506</b>	<b>3,654,971</b>	<b>3,679,262</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	315	315	315	315	315
Other payables	56	56	56	56	56
<b>Total payables</b>	<b>371</b>	<b>371</b>	<b>371</b>	<b>371</b>	<b>371</b>
<b>Interest bearing liabilities</b>					
Leases	302	634	1,098	1,183	1,372
<b>Total interest bearing liabilities</b>	<b>302</b>	<b>634</b>	<b>1,098</b>	<b>1,183</b>	<b>1,372</b>
<b>Provisions</b>					
Employee provisions	681	681	681	681	681
Other provisions	12,753	16,049	15,055	14,663	16,463
<b>Total provisions</b>	<b>13,434</b>	<b>16,730</b>	<b>15,736</b>	<b>15,344</b>	<b>17,144</b>
<b>Total liabilities administered on behalf of Government</b>	<b>14,107</b>	<b>17,735</b>	<b>17,205</b>	<b>16,898</b>	<b>18,887</b>
<b>Net assets/(liabilities)</b>	<b>3,061,525</b>	<b>3,585,818</b>	<b>3,613,302</b>	<b>3,638,429</b>	<b>3,620,021</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash used</b>					
Grants	48,625	40,370	28,938	22,614	10,102
Suppliers	2,418	10,237	6,719	6,525	6,973
Employees	1,728	2,333	1,704	1,741	1,751
Lease liability - Interest payments	9	9	9	9	9
Payments to corporate entities	114,273	122,211	125,046	117,164	118,740
<b>Total cash used</b>	<b>167,053</b>	<b>175,160</b>	<b>162,416</b>	<b>148,053</b>	<b>137,575</b>
<b>Net cash from/(used by) operating activities</b>	<b>(167,053)</b>	<b>(175,160)</b>	<b>(162,416)</b>	<b>(148,053)</b>	<b>(137,575)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	4,571	1,749	1,784	1,808	1,827
Payments to Corporate Commonwealth entities and companies	41,674	25,972	25,355	22,924	22,924
<b>Total cash used</b>	<b>46,245</b>	<b>27,721</b>	<b>27,139</b>	<b>24,732</b>	<b>24,751</b>
<b>Net cash from/(used by) investing activities</b>	<b>(46,245)</b>	<b>(27,721)</b>	<b>(27,139)</b>	<b>(24,732)</b>	<b>(24,751)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	4,571	1,749	1,784	1,808	1,827
<b>Total cash received</b>	<b>4,571</b>	<b>1,749</b>	<b>1,784</b>	<b>1,808</b>	<b>1,827</b>
<b>Cash used</b>					
Lease liability - principal payments	297	297	297	297	297
<b>Total cash used</b>	<b>297</b>	<b>297</b>	<b>297</b>	<b>297</b>	<b>297</b>
<b>Net cash from/(used by) financing activities</b>	<b>4,274</b>	<b>1,452</b>	<b>1,487</b>	<b>1,511</b>	<b>1,530</b>
<b>Net increase/(decrease) in cash held</b>	<b>(209,024)</b>	<b>(201,429)</b>	<b>(188,068)</b>	<b>(171,274)</b>	<b>(160,796)</b>
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	209,024	201,429	188,068	171,274	160,796
<b>Total cash from Official Public Account</b>	<b>209,024</b>	<b>201,429</b>	<b>188,068</b>	<b>171,274</b>	<b>160,796</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act 1 (ACB)	1,674	1,749	1,784	1,808	1,827
<b>Total new capital appropriations</b>	<b>1,674</b>	<b>1,749</b>	<b>1,784</b>	<b>1,808</b>	<b>1,827</b>
<b>Provided for:</b>					
Purchase of non-financial assets	1,674	1,749	1,784	1,808	1,827
<b>Total Items</b>	<b>1,674</b>	<b>1,749</b>	<b>1,784</b>	<b>1,808</b>	<b>1,827</b>
Funded by capital appropriation					
- ACB (a)	4,571	1,749	1,784	1,808	1,827
<b>TOTAL AMOUNT SPENT</b>	<b>4,571</b>	<b>1,749</b>	<b>1,784</b>	<b>1,808</b>	<b>1,827</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total accrual purchases	4,571	1,749	1,784	1,808	1,827
<b>Total cash used to acquire assets</b>	<b>4,571</b>	<b>1,749</b>	<b>1,784</b>	<b>1,808</b>	<b>1,827</b>

Prepared on Australian Accounting Standards basis.

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

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

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Total \$'000
<b>As at 1 July 2023</b>				
Gross book value	52,090	10,920	1,541	64,551
Gross Value - ROU - Additions - By purchase or	-	1,659	134	1,793
Accumulated depreciation/amortisation and impairment	-	(475)	(875)	(1,350)
Accumulated depreciation/amortisation and impairment - ROU	-	(1,415)	(105)	(1,520)
<b>Opening net book balance</b>	<b>52,090</b>	<b>10,689</b>	<b>695</b>	<b>63,474</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	-	1,466	283	1,749
<b>Total additions</b>	<b>-</b>	<b>1,466</b>	<b>283</b>	<b>1,749</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	(205)	(144)	(349)
Depreciation/amortisation on ROU	-	(300)	-	(300)
<b>Total other movements</b>	<b>-</b>	<b>(505)</b>	<b>(144)</b>	<b>(649)</b>
<b>As at 30 June 2024</b>				
Gross book value	52,090	12,386	1,824	66,300
Gross book value - ROU	-	2,288	134	2,422
Accumulated depreciation/amortisation and impairment	-	(680)	(1,019)	(1,699)
Accumulated depreciation/amortisation and impairment - ROU	-	(1,715)	(105)	(1,820)
<b>Closing net book balance</b>	<b>52,090</b>	<b>12,279</b>	<b>834</b>	<b>65,203</b>

Prepared on Australian Accounting Standards basis.

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

# **Aboriginal Hostels Limited**

## **Entity resources and planned performance**



# Aboriginal Hostels Limited

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# Aboriginal Hostels Limited

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

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

In 2023-24 AHL will continue to:

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

## **1.2 Entity resource statement**

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

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

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

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

**Table 1.1: AHL resource statement — Budget estimates for 2023-24 as at May Budget 2023**

	2022-23 <i>Estimated actual</i> \$'000	2023-24 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>9,965</b>	<b>35,996</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services (a)		
Outcome 1	35,931	43,092
Annual appropriations - other services - non-operating (b)		
Equity injection	-	3,048
Total annual appropriations	35,931	46,140
Amounts received from related entities		
National Indigenous Australians Agency (c)	1,471	976
Amounts from other entities (d)	2,400	2,485
Total amounts received from related entities	3,871	3,461
<b>Total funds from Government</b>	<b>39,802</b>	<b>49,601</b>
<b>Funds from other sources</b>		
Interest	1,132	1,119
Sale of goods and services	15,626	16,077
Other	1,495	500
<b>Total funds from other sources</b>	<b>18,253</b>	<b>17,696</b>
<b>Total net resourcing for AHL</b>	<b>68,020</b>	<b>103,293</b>
	2022-23	2023-24
<b>Average staffing level (number)</b>	<b>325</b>	<b>367</b>

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

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

- (a) Appropriation Bill (No. 1) 2023-24. The 2022-23 available annual appropriation has been reduced to \$35.4 million (a \$0.5m reduction), as a result of the savings measures announced in the Budget October 2022-23.
- (b) Appropriation Bill (No. 2) 2023-24.
- (c) Funding provided by another agency in the portfolio that is not specified within the Annual Appropriation Bills. The payments relate to the operation of the Kardu Darrikardu Numida Hostel in Wadeye, Northern Territory (only for 2022-23) and Wangkana-Kari Hostel, and a Secondary Education Hostel in Tennant Creek, Northern Territory.
- (d) Funding provided by the State Government that relates to the operation of Apmere Mwerre Hostel and Alyerre Hostel in Alice Springs, Northern Territory.

### 1.3 Budget measures

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

**Table 1.2: Entity 2023-24 Budget measures**  
**Measures announced since the 2022-23 October Budget**

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
<b>Payment measures</b>						
Closing the Gap – further investment	1.1					
Departmental payment		-	10,000	10,000	-	-
<b>Total</b>		-	<b>10,000</b>	<b>10,000</b>	-	-
<b>Total payment measures</b>						
Departmental		-	10,000	10,000	-	-
<b>Total</b>		-	<b>10,000</b>	<b>10,000</b>	-	-

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

## Section 2: Outcomes and planned performance

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

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

**Note:**

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

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

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

## 2.1 Budgeted expenses and performance for Outcome 1

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

### *Budgeted expenses for Outcome 1*

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>Program 1.1: Company Operated Hostels</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	35,414	43,092	44,515	37,346	37,769
Payment from related entities	3,871	3,461	3,548	3,654	3,764
Expenses not requiring appropriation in the budget year	1,991	3,032	3,954	5,163	6,325
Revenues from other independent sources	17,080	17,852	17,915	17,927	17,913
<b>Total expenses for Program 1.1</b>	<b>58,356</b>	<b>67,437</b>	<b>69,932</b>	<b>64,090</b>	<b>65,771</b>
	2022-23	2023-24			
<b>Average staffing level (number)</b>	<b>325</b>	<b>367</b>			

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

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

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2023-24 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 1 – Improved access to education, employment, health and other services for Aboriginal and Torres Strait Islander people travelling or relocating through the operation of temporary hostel accommodation services.</b>		
<b>Program 1.1</b> - The objective of this program is to provide temporary accommodation for First Nations people who must live away from home to access services and economic opportunities.		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>Delivering services that improve the quality of life and economic opportunity for First Nations people through providing culturally appropriate and affordable temporary hostel accommodation for First Nations people.</li> <li>Maximising partnerships and engagement with Indigenous organisations and local service providers.</li> <li>Implementing an annual hostel maintenance program to provide safe, comfortable accommodation for residents.</li> <li>Implementing strategies to ensure the Company’s financial sustainability.</li> <li>Contributing to the priorities of the National Agreement on Closing the Gap.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	<ol style="list-style-type: none"> <li>Occupancy level as a percentage of resident bed nights available per annum.</li> <li>Percentage of residents providing a rating of 'satisfied' (or higher) with the quality of AHL’s accommodation services.</li> <li>Partnerships and engagement with Indigenous organisations and local service providers.</li> <li>Maintain industry benchmark repair and maintenance investment in hostel asset portfolio.</li> <li>Company operating result consistent with or better than Government approved budget.</li> <li>AHL’s contribution to applicable outcomes and targets in the National Agreement on Closing the Gap.</li> </ol>	<ol style="list-style-type: none"> <li>72%</li> <li>Maintained or increased compared to previous year.</li> <li>Maintained or increased compared to previous year.</li> <li>Repair and maintenance investment represents at least 2% of hostel property asset replacement value.</li> <li>2022-23 budgeted deficit.</li> <li>Baseline to be established.</li> </ol>

<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2023-24	<ol style="list-style-type: none"> <li>1. Occupancy level as a percentage of resident bed nights available per annum.</li> <li>2. Percentage of residents providing a rating of 'satisfied' (or higher) with the quality of AHL's accommodation services.</li> <li>3. Partnerships and engagement with Indigenous organisations and local service providers.</li> <li>4. Maintain industry benchmark repair and maintenance investment in hostel asset portfolio.</li> <li>5. Company operating result consistent with or better than Government approved budget.</li> <li>6. AHL's contribution to applicable outcomes and targets in the National Agreement on Closing the Gap.</li> </ol>	<ol style="list-style-type: none"> <li>1. 72%.</li> <li>2. Maintained or increased compared to previous year.</li> <li>3. Maintained or increased compared to previous year.</li> <li>4. Repair and maintenance investment represents at least 2% of hostel property asset replacement value.</li> <li>5. 2023-24 budgeted deficit.</li> <li>6. Maintained or increased compared to previous year.</li> </ol>
Forward Estimates 2024-27	<ol style="list-style-type: none"> <li>1. Occupancy level as a percentage of resident bed nights available per annum.</li> <li>2. Percentage of residents providing a rating of 'satisfied' (or higher) with the quality of AHL's accommodation services.</li> <li>3. Partnerships and engagement with Indigenous organisations and local service providers.</li> <li>4. Maintain industry benchmark repair and maintenance investment in hostel asset portfolio.</li> <li>5. Company operating result consistent with or better than Government approved budget.</li> <li>6. AHL's contribution to applicable outcomes and targets in the National Agreement on Closing the Gap.</li> </ol>	<ol style="list-style-type: none"> <li>1. Maintained or increased compared to previous year.</li> <li>2. As per 2023-24.</li> <li>3. As per 2023-24.</li> <li>4. As per 2023-24.</li> <li>5. As per forward estimates.</li> <li>6. Maintained or increased compared to previous year.</li> </ol>



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

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

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

The difference in 2022-23 Annual appropriations of \$35.9 million presented in Table 1.1 and Table 3.1: Comprehensive income statement of \$35.4 million is due to a \$0.5 million reduction in available appropriation as a result of the savings measures announced in the Budget October 2022-23.

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

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

The deficits in 2022-23 and the forward estimates relate to increases in depreciation expenses from prior year building revaluations, the application of AASB 16 *Leases* and the increasing costs of hostel operations.

##### *Budgeted departmental balance sheet*

There are no material variations in assets and liabilities in 2023-24.

### 3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	29,602	35,105	36,395	34,459	35,464
Suppliers	20,737	24,589	25,856	21,981	22,853
Depreciation and amortisation	7,318	7,254	7,201	7,180	6,993
Finance costs	43	33	24	14	5
Write-down and impairment of assets	456	456	456	456	456
Other expenses	200	-	-	-	-
<b>Total expenses</b>	<b>58,356</b>	<b>67,437</b>	<b>69,932</b>	<b>64,090</b>	<b>65,771</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	15,783	16,233	16,430	16,627	16,824
Interest	1,033	1,119	985	800	589
Other	4,135	3,961	4,048	4,154	4,264
<b>Total own-source revenue</b>	<b>20,951</b>	<b>21,313</b>	<b>21,463</b>	<b>21,581</b>	<b>21,677</b>
<b>Total own-source income</b>	<b>20,951</b>	<b>21,313</b>	<b>21,463</b>	<b>21,581</b>	<b>21,677</b>
<b>Net (cost of)/contribution by services</b>	<b>(37,405)</b>	<b>(46,124)</b>	<b>(48,469)</b>	<b>(42,509)</b>	<b>(44,094)</b>
Revenue from Government	35,414	43,092	44,515	37,346	37,769
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(1,991)</b>	<b>(3,032)</b>	<b>(3,954)</b>	<b>(5,163)</b>	<b>(6,325)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total comprehensive income/(loss)</b>	<b>(1,991)</b>	<b>(3,032)</b>	<b>(3,954)</b>	<b>(5,163)</b>	<b>(6,325)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(1,991)</b>	<b>(3,032)</b>	<b>(3,954)</b>	<b>(5,163)</b>	<b>(6,325)</b>

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

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

	2022-23	2023-24	2024-25	2025-26	2026-27
	Estimated actual	Budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income/(loss)</b>					
- as per statement of					
<b>Comprehensive Income</b>	<b>(1,991)</b>	<b>(3,032)</b>	<b>(3,954)</b>	<b>(5,163)</b>	<b>(6,325)</b>
plus: depreciation/amortisation					
expenses for ROU assets (a)	1,016	953	900	878	692
less: lease principal repayments (a)	1,002	969	948	959	773
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>(1,977)</b>	<b>(3,048)</b>	<b>(4,002)</b>	<b>(5,244)</b>	<b>(6,406)</b>

Prepared on Australian Accounting Standards basis.

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	35,996	36,058	32,182	23,080	10,833
Trade and other receivables	789	789	789	789	789
Other financial assets	429	429	429	429	429
<b>Total financial assets</b>	<b>37,214</b>	<b>37,276</b>	<b>33,400</b>	<b>24,298</b>	<b>12,051</b>
<b>Non-financial assets</b>					
Land and buildings	118,594	118,154	120,023	123,435	129,429
Property, plant and equipment	4,745	4,641	4,590	4,560	4,235
Intangibles	207	244	281	418	455
Other non-financial assets	568	568	568	568	568
<b>Total non-financial assets</b>	<b>124,114</b>	<b>123,607</b>	<b>125,462</b>	<b>128,981</b>	<b>134,687</b>
<b>Total assets</b>	<b>161,328</b>	<b>160,883</b>	<b>158,862</b>	<b>153,279</b>	<b>146,738</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,948	1,948	1,948	1,948	1,948
Other payables	1,907	1,905	1,904	1,903	1,903
<b>Total payables</b>	<b>3,855</b>	<b>3,853</b>	<b>3,852</b>	<b>3,851</b>	<b>3,851</b>
<b>Interest bearing liabilities</b>					
Leases	4,095	3,126	2,178	1,219	446
<b>Total interest bearing liabilities</b>	<b>4,095</b>	<b>3,126</b>	<b>2,178</b>	<b>1,219</b>	<b>446</b>
<b>Provisions</b>					
Employee provisions	4,430	4,940	5,465	6,005	6,562
<b>Total provisions</b>	<b>4,430</b>	<b>4,940</b>	<b>5,465</b>	<b>6,005</b>	<b>6,562</b>
<b>Total liabilities</b>	<b>12,380</b>	<b>11,919</b>	<b>11,495</b>	<b>11,075</b>	<b>10,859</b>
<b>Net assets</b>	<b>148,948</b>	<b>148,964</b>	<b>147,367</b>	<b>142,204</b>	<b>135,879</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	94,243	97,291	99,648	99,648	99,648
Reserves	56,474	56,474	56,474	56,474	56,474
Retained surplus (accumulated deficit)	(1,769)	(4,801)	(8,755)	(13,918)	(20,243)
<b>Total parent entity interest</b>	<b>148,948</b>	<b>148,964</b>	<b>147,367</b>	<b>142,204</b>	<b>135,879</b>
<b>Total equity</b>	<b>148,948</b>	<b>148,964</b>	<b>147,367</b>	<b>142,204</b>	<b>135,879</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023-24)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	(1,769)	56,474	94,243	148,948
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(3,032)	-	-	(3,032)
<b>Total comprehensive income</b>	<b>(3,032)</b>	<b>-</b>	<b>-</b>	<b>(3,032)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity injection	-	-	3,048	3,048
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>3,048</b>	<b>3,048</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>(4,801)</b>	<b>56,474</b>	<b>97,291</b>	<b>148,964</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(4,801)</b>	<b>56,474</b>	<b>97,291</b>	<b>148,964</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Receipts from Government	39,285	46,553	48,063	41,000	41,533
Sale of goods and rendering of services	15,626	16,077	16,274	16,471	16,668
Interest	1,132	1,119	985	800	589
Net GST received	2,871	3,057	2,851	2,908	2,498
Other	1,495	500	500	500	500
<b>Total cash received</b>	<b>60,409</b>	<b>67,306</b>	<b>68,673</b>	<b>61,679</b>	<b>61,788</b>
<b>Cash used</b>					
Employees	29,267	34,597	35,871	33,920	34,907
Suppliers	20,742	24,589	25,856	21,981	22,853
Net GST paid	2,871	3,057	2,851	2,908	2,498
Interest payments on lease liability	43	33	24	14	5
Other	200	-	-	-	-
<b>Total cash used</b>	<b>53,123</b>	<b>62,276</b>	<b>64,602</b>	<b>58,823</b>	<b>60,263</b>
<b>Net cash from/(used by) operating activities</b>	<b>7,286</b>	<b>5,030</b>	<b>4,071</b>	<b>2,856</b>	<b>1,525</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	6,000	7,047	9,356	10,999	12,999
Purchase of financial instruments	(25,747)	-	-	-	-
<b>Total cash used</b>	<b>(19,747)</b>	<b>7,047</b>	<b>9,356</b>	<b>10,999</b>	<b>12,999</b>
<b>Net cash from/(used by) investing activities</b>	<b>19,747</b>	<b>(7,047)</b>	<b>(9,356)</b>	<b>(10,999)</b>	<b>(12,999)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	-	3,048	2,357	-	-
<b>Total cash received</b>	<b>-</b>	<b>3,048</b>	<b>2,357</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Principal payments on lease liability	1,002	969	948	959	773
<b>Total cash used</b>	<b>1,002</b>	<b>969</b>	<b>948</b>	<b>959</b>	<b>773</b>
<b>Net cash from/(used by) financing activities</b>	<b>(1,002)</b>	<b>2,079</b>	<b>1,409</b>	<b>(959)</b>	<b>(773)</b>
<b>Net increase/(decrease) in cash held</b>	<b>26,031</b>	<b>62</b>	<b>(3,876)</b>	<b>(9,102)</b>	<b>(12,247)</b>
Cash and cash equivalents at the beginning of the reporting period	9,965	35,996	36,058	32,182	23,080
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>35,996</b>	<b>36,058</b>	<b>32,182</b>	<b>23,080</b>	<b>10,833</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Equity injections - Bill 2	-	3,048	2,357	-	-
<b>Total new capital appropriations</b>	-	<b>3,048</b>	<b>2,357</b>	-	-
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>		3,048	2,357		
<b>Total items</b>	-	<b>3,048</b>	<b>2,357</b>	-	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
<b>ASSETS</b>					
Funded by capital appropriations (a)	-	3,048	2,357	-	-
Funded internally from departmental resources (b)	6,000	3,999	6,999	10,999	12,999
<b>TOTAL</b>	<b>6,000</b>	<b>7,047</b>	<b>9,356</b>	<b>10,999</b>	<b>12,999</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	6,000	7,047	9,356	10,999	12,999
<b>Total cash used to acquire assets</b>	<b>6,000</b>	<b>7,047</b>	<b>9,356</b>	<b>10,999</b>	<b>12,999</b>

Prepared on Australian Accounting Standards basis.

(a) Includes both current Bill 2 and prior Act 2/4/6 appropriations.

(b) Includes the following s74 external receipts:

- sponsorship, subsidy, gifts or similar contribution;
- internally developed assets; and
- proceeds from sale of assets.

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

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>						
Gross book value	40,162	86,005	6,183	2,327	287	134,964
Gross book value - ROU assets	-	7,184	914	-	-	
Accumulated depreciation/ amortisation and impairment	-	(11,316)	(3,837)	(46)	(80)	(15,279)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(3,441)	(796)	-	-	(4,237)
<b>Opening net book balance</b>	<b>40,162</b>	<b>78,432</b>	<b>2,464</b>	<b>2,281</b>	<b>207</b>	<b>115,448</b>
<b>Capital asset additions</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation equity (a)	-	3,048	-	-	-	3,048
By purchase - appropriation ordinary annual services (b)	-	3,158	768	16	57	3,999
<b>Total additions</b>	<b>-</b>	<b>6,206</b>	<b>768</b>	<b>16</b>	<b>57</b>	<b>7,047</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	(5,474)	(784)	(23)	(20)	(6,301)
Depreciation/amortisation on ROU assets	-	(872)	(81)	-	-	(953)
Other	-	(300)	-	-	-	(300)
<b>Total other movements</b>	<b>-</b>	<b>(6,646)</b>	<b>(865)</b>	<b>(23)</b>	<b>(20)</b>	<b>(7,554)</b>
<b>As at 30 June 2024</b>						
Gross book value	40,162	91,911	6,951	2,343	344	141,711
Gross book value - ROU assets	-	7,184	914	-	-	8,098
Accumulated depreciation/ amortisation and impairment	-	(16,790)	(4,621)	(69)	(100)	(21,580)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(4,313)	(877)	-	-	(5,190)
<b>Closing net book balance</b>	<b>40,162</b>	<b>77,992</b>	<b>2,367</b>	<b>2,274</b>	<b>244</b>	<b>123,039</b>

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2023-24, including Collection Development Acquisition Budget.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2023-24 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.



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

**Entity resources and planned  
performance**



# Australian Institute of Aboriginal and Torres Strait Islander Studies

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# Australian Institute of Aboriginal and Torres Strait Island Studies

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

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

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

## **1.2 Entity resource statement**

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

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

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

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

**Table 1.1: AIATSIS resource statement — Budget estimates for 2023-24 as at Budget May 2023**

	2022-23 <i>Estimated actual (a)</i> \$'000	2023-24 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>27,004</b>	<b>30,638</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services (b)		
Outcome 1	21,281	22,575
Annual appropriations - other services (c)		
Equity injection	74	294
Total annual appropriations	21,355	22,869
<b>Total funds from Government</b>	<b>21,355</b>	<b>22,869</b>
<b>Funds from other sources</b>		
Interest	52	150
Sale of goods and services	6,563	6,158
Other	5,913	4,513
<b>Total funds from other sources</b>	<b>12,528</b>	<b>10,821</b>
<b>Total net resourcing for AIATSIS</b>	<b>60,887</b>	<b>64,328</b>
	2022-23	2023-24
<b>Average staffing level (number)</b>	<b>142</b>	<b>141</b>

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

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

(a) Annual appropriation amounts appearing for the 2022-23 estimated actual exclude amounts in Appropriation Bill (No. 3) 2022-23, which is yet to receive Royal Assent.

(b) Appropriation Bill (No. 1) 2023-24

(c) Appropriation Bill (No. 2) 2023-24

### 1.3 Budget measures

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

**Table 1.2: Entity 2023-24 Budget measures**

**Part 1: Measures announced since the 2022-23 October Budget**

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
<b>Payment measures</b>						
Revive – National Cultural Policy and Location Incentive (a)	1.1					
Departmental payment		585	2,564	1,783	-	-
<b>Total</b>		<b>585</b>	<b>2,564</b>	<b>1,783</b>	-	-
<b>Total payment measures</b>						
Departmental		585	2,564	1,783	-	-
<b>Total</b>		<b>585</b>	<b>2,564</b>	<b>1,783</b>	-	-

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

(a) This measure was partially funded through Appropriation Bill 3 and is also published in the 2022-23 Prime Minister and Cabinet Portfolio Additional Estimates Statements.



## Section 2: Outcomes and planned performance

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

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

**Note:**

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

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

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

## 2.1 Budgeted expenses and performance for Outcome 1

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

### *Budgeted expenses for Outcome 1*

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>Program 1.1: Australian Institute of Aboriginal and Torres Strait Islander Studies</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	21,866	22,575	22,479	20,926	21,120
Revenues from other independent sources	12,528	10,821	7,046	7,046	7,047
<b>Total expenses for Program 1.1</b>	<b>34,394</b>	<b>33,396</b>	<b>29,525</b>	<b>27,972</b>	<b>28,167</b>
<b>Total expenses for Outcome 1</b>	<b>34,394</b>	<b>33,396</b>	<b>29,525</b>	<b>27,972</b>	<b>28,167</b>
	2022-23	2023-24			
<b>Average staffing level (number)</b>	<b>142</b>	<b>141</b>			

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

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

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2023-24 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 1 – Further understanding of Australian Indigenous cultures, past and present through undertaking and publishing research and providing access to print and audio-visual collections.</b>		
<b>Key Activities (a)</b>	Build and preserve a national collection.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	Increase in AIATSIS collection growth  Number of requests met and items provided by source and location  Provide an overall increase in the proportion of collection digitised by format	Two percent from 2021-22  One and half percent from 2021-22 100% of requests across categories are actioned within 60 days Five percent from 2021-22
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2023-24	Increase AIATSIS Collection across all collection types  Increase in the total amount of content digitised  Maintenance and preservation of the physical and digital collection as per the AIATSIS Collection Care Policy and relevant standards	Two percent from 2022-23  Five percent increase in content digitised from 2022-23. One percent increase in digitised content that includes descriptive data from 2022-23  Physical and digital collection maintained and preserved in accordance with the Australian Institute of Conservation of Cultural Material Standard
Forward Estimates 2024-27	As per 2023-24	As per 2023-24

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

<b>Key Activities (a)</b>	Promote and strengthen knowledge and understanding of Aboriginal and Torres Strait Islander Culture and Heritage.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	<p>Number and quality of public communication, education and engagement assessed through surveys/feedback channels</p> <p>Increase in number and type of activities with an education focus</p> <p>Number and satisfaction of attendees at AIATSIS events</p> <p>Increase Indigenous authorship through ASP Publications</p> <p>Number of Publications by type</p>	<p>70% of respondents assessed indicate high level impact</p> <p>Percentage increase in uptake of core cultural learning (sales or users). Percentage increase in utilisation of education products and services</p> <p>Five annual events 70% of respondents indicate high level impact</p> <p>Majority Indigenous authors.</p> <p>Publish eight or more publications annually</p>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2023-24	<p>Number of engagements with the collection</p> <p>Number of respondents indicating an increased understanding of issues relevant to Aboriginal and Torres Strait Islander Culture and Heritage after an experience with AIATSIS</p> <p>Number of Publications and/or education resources released</p> <p>Number of Core Cultural Learning education program licenses issued</p>	<p>2,000 engagements</p> <p>70% of respondents</p> <p>15 publications</p> <p>50 licenses</p>
Forward Estimates 2024-27	As per 2023-24	As per 2023-24

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

<b>Key Activities (a)</b>	Leaders in the provision of advice on Indigenous ethics, collections, and research.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	<p>Number of times GERAIS (AIATSIS Code of Ethics) utilised</p> <p>Number of ethics clearances by the AIATSIS Research Ethics Committee</p> <p>An increase in the utilisation of AIATSIS Collections' access and use policy, Austlang and Thesauri</p> <p>Number and type of requests for advice and input on Aboriginal and Torres Strait Islander Research</p> <p>Number and value of partnerships measured through formal research relationships</p> <p>Number of publications and presentations by AIATSIS staff by type</p>	<p>5000 downloads/references</p> <p>20 Annually</p> <p>600 application and usage events</p> <p>15 requests</p> <p>Five percent increase in number and value</p> <p>100 publications annually</p>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2023-24	<p>Number of downloads of the AIATSIS Code of Ethics</p> <p>Number of citations of AIATSIS works</p>	<p>5,000 downloads</p> <p>20 citations</p>
Forward Estimates 2024-27	As per 2023-24	As per 2023-24

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

<b>Key Activities (a)</b>	Lead and promote collaborations and partnerships in support of the Institutes functions.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	Annual increase to the AIATSIS membership	Increase by 16 new members. (Target of 10)
	Number of member events held	One members' events annually. (Target of three)
	Type, number and level of interactions in research collaborations	14 research collaborations. (Target of three)
	Number and type of research networks	11 networks (Target of Three)
	Number of engagements with Indigenous communities by type	335 engagements. (Target of 50)
	Number of partnerships, partnership projects and those formalised through a MoU	Ten strategic partnerships. (Target of five) 71 partnership projects. (Target of 20)
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2023-24	Number of formal agreements with stakeholders	Ten formal agreements
Forward Estimates 2024-27	As per 2023-24	As per 2023-24

<b>Key Activities (a)</b>	Leaders in the provision of advice to the Commonwealth on the situation and Status of Aboriginal and Torres Strait Islander Culture and Heritage.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	Number of reports, policy briefs and requests for advice	Five annually
	Number and type of engagements	Ten engagements annually
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2023-24	Regular reporting on status of Indigenous Culture and Heritage Report	Yes
	Provision of high-quality advice to the Commonwealth	Yes
Forward Estimates 2024-27	As per 2023-24	As per 2023-24

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

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

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

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

AIATSIS is budgeting for a break-even position in 2023-24. The increase in appropriation is mainly due to revenue received for the Digitalisation of At-Risk Heritage Collections held by First Nations Organisations and Communities and Fourth National Indigenous Languages Survey. The decrease in expenses and own-source revenue relates to the finalisation of the Indigenous Research Exchange Grants Program, and the Return of Culture and Heritage.

AIATSIS's total assets are estimated to be \$73.7 million at 30 June 2024. This value mainly represents our non-financial assets of \$40.9 million which includes our building and collection assets. AIATSIS's budgeted cash and cash equivalents are estimated to be \$30.8 million, which ensures AIATSIS has sufficient financial assets to meet its total liabilities and to fund future asset replacements.

### 3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	17,916	19,338	20,096	20,793	21,451
Suppliers	11,697	11,522	6,910	4,370	4,287
Grants	2,940	-	-	-	-
Depreciation and amortisation	1,793	2,321	2,321	2,629	2,263
Finance costs	48	215	198	180	166
<b>Total expenses</b>	<b>34,394</b>	<b>33,396</b>	<b>29,525</b>	<b>27,972</b>	<b>28,167</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	6,563	6,158	3,658	3,658	3,658
Interest	52	150	150	150	150
Other	5,913	4,513	3,238	3,238	3,239
<b>Total own-source revenue</b>	<b>12,528</b>	<b>10,821</b>	<b>7,046</b>	<b>7,046</b>	<b>7,047</b>
<b>Total own-source income</b>	<b>12,528</b>	<b>10,821</b>	<b>7,046</b>	<b>7,046</b>	<b>7,047</b>
<b>Net (cost of)/contribution by services</b>	<b>(21,866)</b>	<b>(22,575)</b>	<b>(22,479)</b>	<b>(20,926)</b>	<b>(21,120)</b>
Revenue from Government	21,866	22,575	22,479	20,926	21,120
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
plus: depreciation/amortisation expenses for ROU assets (a)	226	712	711	668	581
less: lease principal repayments (a)	155	446	477	459	384
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>71</b>	<b>266</b>	<b>234</b>	<b>209</b>	<b>197</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

(a) Applies leases under AASB 16 Leases.



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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	3,000	3,000	3,000	3,000	3,000
Trade and other receivables	2,009	2,009	2,009	2,009	2,009
Other investments	27,638	27,786	26,755	25,700	24,397
<b>Total financial assets</b>	<b>32,647</b>	<b>32,795</b>	<b>31,764</b>	<b>30,709</b>	<b>29,406</b>
<b>Non-financial assets</b>					
Land and buildings	23,106	21,924	20,742	19,567	18,392
Property, plant and equipment	3,969	4,560	4,931	4,978	5,391
Heritage and cultural assets	12,438	12,512	12,586	12,660	12,734
Intangibles	235	225	215	214	213
Inventories	249	249	249	249	249
Other non-financial assets	1,423	1,423	1,423	1,423	1,423
<b>Total non-financial assets</b>	<b>41,420</b>	<b>40,893</b>	<b>40,146</b>	<b>39,091</b>	<b>38,402</b>
<b>Total assets</b>	<b>74,067</b>	<b>73,688</b>	<b>71,910</b>	<b>69,800</b>	<b>67,808</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	4,439	4,203	2,819	2,413	2,413
Other payables	10,779	10,788	10,797	9,478	7,796
<b>Total payables</b>	<b>15,218</b>	<b>14,991</b>	<b>13,616</b>	<b>11,891</b>	<b>10,209</b>
<b>Interest bearing liabilities</b>					
Leases	5,796	5,350	4,873	4,414	4,030
<b>Total interest bearing liabilities</b>	<b>5,796</b>	<b>5,350</b>	<b>4,873</b>	<b>4,414</b>	<b>4,030</b>
<b>Provisions</b>					
Employee provisions	2,547	2,547	2,547	2,547	2,547
Other provisions	37	37	37	37	37
<b>Total provisions</b>	<b>2,584</b>	<b>2,584</b>	<b>2,584</b>	<b>2,584</b>	<b>2,584</b>
<b>Total liabilities</b>	<b>23,598</b>	<b>22,925</b>	<b>21,073</b>	<b>18,889</b>	<b>16,823</b>
<b>Net assets</b>	<b>50,469</b>	<b>50,763</b>	<b>50,837</b>	<b>50,911</b>	<b>50,985</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	4,205	4,499	4,573	4,647	4,721
Reserves	18,787	18,787	18,787	18,787	18,787
Retained surplus (accumulated deficit)	27,477	27,477	27,477	27,477	27,477
<b>Total parent entity interest</b>	<b>50,469</b>	<b>50,763</b>	<b>50,837</b>	<b>50,911</b>	<b>50,985</b>
<b>Total equity</b>	<b>50,469</b>	<b>50,763</b>	<b>50,837</b>	<b>50,911</b>	<b>50,985</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023-24)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>					
Balance carried forward from previous period	27,477	18,787	-	4,205	50,469
<b>Adjusted opening balance</b>	<b>27,477</b>	<b>18,787</b>	<b>-</b>	<b>4,205</b>	<b>50,469</b>
<b>Transactions with owners</b>					
<b>Contributions by owners</b>					
Equity injection - Appropriation	-	-	-	294	294
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>294</b>	<b>294</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>27,477</b>	<b>18,787</b>	<b>-</b>	<b>4,499</b>	<b>50,763</b>
<b>Closing balance attributable to the Australian Government</b>	<b>27,477</b>	<b>18,787</b>	<b>-</b>	<b>4,499</b>	<b>50,763</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Receipts from Government	23,866	23,850	22,479	20,926	21,120
Sale of goods and rendering of services	7,602	6,158	3,658	3,658	3,658
Interest	59	150	150	150	150
Other	3,444	3,238	3,238	3,238	3,239
<b>Total cash received</b>	<b>34,971</b>	<b>33,396</b>	<b>29,525</b>	<b>27,972</b>	<b>28,167</b>
<b>Cash used</b>					
Employees	18,528	19,338	20,096	20,793	21,451
Suppliers	11,390	11,749	8,285	6,095	5,969
Interest payments on lease liability	48	215	198	180	166
<b>Total cash used</b>	<b>29,966</b>	<b>31,302</b>	<b>28,579</b>	<b>27,068</b>	<b>27,586</b>
<b>Net cash from/(used by) operating activities</b>	<b>5,005</b>	<b>2,094</b>	<b>946</b>	<b>904</b>	<b>581</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments	-	-	1,031	1,055	1,303
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>1,031</b>	<b>1,055</b>	<b>1,303</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	1,290	1,794	1,574	1,574	1,574
Investments	8,144	148	-	-	-
<b>Total cash used</b>	<b>9,434</b>	<b>1,942</b>	<b>1,574</b>	<b>1,574</b>	<b>1,574</b>
<b>Net cash from/(used by) investing activities</b>	<b>(9,434)</b>	<b>(1,942)</b>	<b>(543)</b>	<b>(519)</b>	<b>(271)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	74	294	74	74	74
<b>Total cash received</b>	<b>74</b>	<b>294</b>	<b>74</b>	<b>74</b>	<b>74</b>
<b>Cash used</b>					
Principal payments on lease liability	155	446	477	459	384
<b>Total cash used</b>	<b>155</b>	<b>446</b>	<b>477</b>	<b>459</b>	<b>384</b>
<b>Net cash from/(used by) financing activities</b>	<b>(81)</b>	<b>(152)</b>	<b>(403)</b>	<b>(385)</b>	<b>(310)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(4,510)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	7,510	3,000	3,000	3,000	3,000
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Equity injections - Bill 2	74	294	74	74	74
<b>Total new capital appropriations</b>	<b>74</b>	<b>294</b>	<b>74</b>	<b>74</b>	<b>74</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	74	294	74	74	74
<b>Total items</b>	<b>74</b>	<b>294</b>	<b>74</b>	<b>74</b>	<b>74</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
<b>ASSETS</b>					
Funded by capital appropriations (a)	74	294	74	74	74
Funded internally from departmental resources (b)	1,500	1,500	1,500	1,500	1,500
<b>TOTAL</b>	<b>1,574</b>	<b>1,794</b>	<b>1,574</b>	<b>1,574</b>	<b>1,574</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	1,574	1,794	1,574	1,574	1,574
<b>Total cash used to acquire assets</b>	<b>1,574</b>	<b>1,794</b>	<b>1,574</b>	<b>1,574</b>	<b>1,574</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

(a) Includes both current Bill 2 and prior Act 2/4/6 appropriations.

(b) Includes the following section 74 external receipts:

- sponsorship, subsidy, gifts or similar contribution;
- internally developed assets; and
- proceeds from the sale of assets.

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

	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>					
Gross book value	18,832	8,200	12,438	395	39,865
Gross book value - ROU assets	6,251				
Accumulated depreciation/ amortisation and impairment	(1,448)	(4,231)		(160)	(5,839)
Accumulated depreciation/amortisation and impairment - ROU assets	(529)				(529)
<b>Opening net book balance</b>	<b>23,106</b>	<b>3,969</b>	<b>12,438</b>	<b>235</b>	<b>33,497</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation equity (a)		220	74		294
By purchase - other		1,500			1,500
<b>Total additions</b>	<b>-</b>	<b>1,720</b>	<b>74</b>	<b>-</b>	<b>1,794</b>
<b>Other movements</b>					
Depreciation/amortisation expense	(470)	(1,129)		(10)	(1,609)
Depreciation/amortisation on ROU assets	(712)				(712)
<b>Total other movements</b>	<b>(1,182)</b>	<b>(1,129)</b>	<b>-</b>	<b>(10)</b>	<b>(2,321)</b>
<b>As at 30 June 2024</b>					
Gross book value	18,832	9,920	12,512	395	41,659
Gross book value - ROU assets	6,251	-	-	-	6,251
Accumulated depreciation/ amortisation and impairment	(1,918)	(5,360)	-	(170)	(7,448)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,241)	-	-	-	(1,241)
<b>Closing net book balance</b>	<b>21,924</b>	<b>4,560</b>	<b>12,512</b>	<b>225</b>	<b>39,221</b>
<b>Estimated operating expenditure in income statement for heritage and cultural assets</b>					
Operations and Maintenance			3,599		
Preservation and Conservation			6,229		
<b>Total operating expenditure on heritage and cultural assets</b>			<b>9,828</b>		

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2023-24.



# **Australian National Audit Office**

## **Entity resources and planned performance**





# Australian National Audit Office

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# Australian National Audit Office

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

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

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

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

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

## 1.2 Entity resource statement

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

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

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

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

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

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

**Table 1.1: Australian National Audit Office resource statement — Budget estimates for 2023-24 as at Budget May 2023**

	2022-23 <i>Estimated actual</i> \$'000	2023-24 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	28,656	28,656
Departmental appropriation (b)	83,414	91,456
s74 External Revenue (c)	4,100	4,100
Departmental capital budget (d)	965	994
Total departmental annual appropriations	<u>117,135</u>	<u>125,206</u>
Total departmental special appropriations (e)	<u>778</u>	<u>778</u>
<b>Total departmental resourcing</b>	<b><u>117,913</u></b>	<b><u>125,984</u></b>
	<u>2022-23</u>	<u>2023-24</u>
<b>Average staffing level (number)</b>	<b><u>379</u></b>	<b><u>398</u></b>

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

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

(a) Appropriation Bill (No. 1) 2023-24.

(b) Excludes departmental capital budget (DCB).

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

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

(e) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to the Budget Paper No. 4 - *Agency Resourcing*. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

### 1.3 Budget measures

Budget measures in Part 1 relating to Australian National Audit Office are detailed in the Budget Paper No. 2 and are summarised below.

**Table 1.2: Australian National Audit Office 2023-24 Budget measures**

**Measures announced since the 2022-23 October Budget**

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
<b>Receipt measures</b>						
Additional Resourcing for the Australian National Audit Office						
	1.1, 1.3					
	Departmental receipt	-	3,391	3,075	4,083	3,868
	<b>Total</b>	-	<b>3,391</b>	<b>3,075</b>	<b>4,083</b>	<b>3,868</b>
<b>Total receipt measures</b>						
	Departmental	-	3,391	3,075	4,083	3,868
	<b>Total</b>	-	<b>3,391</b>	<b>3,075</b>	<b>4,083</b>	<b>3,868</b>

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

## Section 2: Outcomes and planned performance

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

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

**Note:**

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

The most recent corporate plan for the ANAO can be found at:  
[anao.gov.au/work/corporate/anao-corporate-plan-2022-23](https://anao.gov.au/work/corporate/anao-corporate-plan-2022-23).

The most recent annual performance statement can be found at:  
[anao.gov.au/work/annual-report/anao-annual-report-2021-22](https://anao.gov.au/work/annual-report/anao-annual-report-2021-22).

## 2.1 Budgeted expenses and performance for Outcome 1

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

### *Budgeted expenses for Outcome 1*

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>Program 1.1: Financial Statements Audit Services</b>					
Departmental expenses					
Departmental appropriation	41,961	47,115	47,975	48,818	49,345
s74 External Revenue (a)	2,091	2,050	1,968	1,927	1,927
Special appropriations					
<i>Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7</i>	397	389	373	366	366
Expenses not requiring appropriation in the Budget year (b)					
	1,231	778	679	610	552
<b>Departmental total</b>	<b>45,680</b>	<b>50,332</b>	<b>50,995</b>	<b>51,721</b>	<b>52,190</b>
<b>Total expenses for program 1.1</b>	<b>45,680</b>	<b>50,332</b>	<b>50,995</b>	<b>51,721</b>	<b>52,190</b>
<b>Program 1.2: Performance Audit Services</b>					
Departmental expenses					
Departmental appropriation	34,749	36,534	37,977	38,576	38,992
s74 External Revenue (a)	1,681	1,640	1,599	1,558	1,558
Special appropriations					
<i>Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7</i>	319	311	303	296	296
Expenses not requiring appropriation in the Budget year (b)					
	989	622	552	493	446
<b>Departmental total</b>	<b>37,738</b>	<b>39,107</b>	<b>40,431</b>	<b>40,923</b>	<b>41,292</b>
<b>Total expenses for program 1.2</b>	<b>37,738</b>	<b>39,107</b>	<b>40,431</b>	<b>40,923</b>	<b>41,292</b>



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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>Program 1.3: Performance Statements Audit Services</b>					
Departmental expenses					
Departmental appropriation	6,704	7,807	9,400	11,315	11,180
s74 External Revenue (a)	328	410	533	615	615
Special appropriations					
<i>Auditor-General remuneration and expense - Auditor-General Act 1997 Schedule 1, sections 3 and 7</i>	62	78	102	116	116
Expenses not requiring appropriation in the Budget year (b)	193	156	185	195	177
<b>Departmental total</b>	<b>7,287</b>	<b>8,451</b>	<b>10,220</b>	<b>12,241</b>	<b>12,088</b>
<b>Total expenses for program 1.3</b>	<b>7,287</b>	<b>8,451</b>	<b>10,220</b>	<b>12,241</b>	<b>12,088</b>
<b>Outcome 1 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation	83,414	91,456	95,352	98,709	99,517
s74 External Revenue (a)	4,100	4,100	4,100	4,100	4,100
Special appropriations	778	778	778	778	778
Expenses not requiring appropriation in the Budget year (b)	2,413	1,556	1,416	1,298	1,175
<b>Departmental total</b>	<b>90,705</b>	<b>97,890</b>	<b>101,646</b>	<b>104,885</b>	<b>105,570</b>
<b>Total expenses for Outcome 1</b>	<b>90,705</b>	<b>97,890</b>	<b>101,646</b>	<b>104,885</b>	<b>105,570</b>
	2022-23	2023-24			
<b>Average staffing level (number)</b>	<b>379</b>	<b>398</b>			

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

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and principal payments on lease liabilities.

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

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2023-24 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 1 – To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public.</b>		
<b>Program 1.1- Financial Statements Audit Services</b> This program contributes to the outcome through: <ul style="list-style-type: none"> <li>• providing assurance on the fair presentation of financial statements of the Australian Government and its controlled entities by providing independent audit opinions for the Parliament, the executive government and the public</li> <li>• presenting two reports annually addressing the outcomes of the financial statements audits of Australian Government entities and the consolidated financial statements of the Australian Government, to provide the Parliament with an independent examination of the financial accounting and reporting of public sector entities, and</li> <li>• contributing to improvements in the financial administration of Australian Government entities.</li> </ul>		
<b>Key Activities (a)</b>	Providing independent assurance to the Parliament by: <ul style="list-style-type: none"> <li>• issuing financial statements audit opinions to the Australian Government and its controlled entities</li> <li>• issuing other assurance audit reports, and preparing and producing financial statements-related reports for the Parliament</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	<ul style="list-style-type: none"> <li>• Number of mandate financial statements audit reports issued</li> <li>• Percentage of mandated financial statements audit reports issued in time to meet entity annual reporting timeframes</li> <li>• Average cost of a financial statements audit does not increase from the prior year</li> <li>• Percentage of moderate or significant findings from mandated financial statements audit reports agreed to by audited entities</li> <li>• Percentage of moderate or significant findings that are addressed by mandated audited entities within 24 months of reporting</li> </ul>	<ul style="list-style-type: none"> <li>• 245 mandated financial statements audit reports issued</li> <li>• 85% of mandated financial statements audit reports issued in time to meet entity annual reporting timeframes</li> <li>• Average cost of a financial statements audit does not increase from the prior year</li> <li>• 90% of moderate or significant findings from mandated financial statements audit reports are agreed to by audited entities</li> <li>• 90% of moderate or significant findings are addressed by mandated audited entities within 24 months of reporting</li> </ul>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2023-24	<ul style="list-style-type: none"> <li>• Number of mandated financial statements audit reports issued</li> <li>• Percentage of mandated financial statements audit reports issued in time to meet entity annual reporting timeframes</li> <li>• Average cost of a financial statements audit does not increase</li> </ul>	<ul style="list-style-type: none"> <li>• 247 mandated financial statements audit reports issued</li> <li>• 85% of mandated financial statements audit reports issued in time to meet entity annual reporting timeframes</li> <li>• Average cost of a financial statements audit does not increase</li> </ul>

	<p>from the prior year</p> <ul style="list-style-type: none"> <li>• Percentage of moderate or significant findings from mandated financial statements audit reports agreed to by audited entities</li> <li>• Percentage of moderate or significant findings that are addressed by mandated audited entities within 24 months of reporting</li> </ul>	<p>from the prior year</p> <ul style="list-style-type: none"> <li>• 90% of moderate or significant findings from mandated financial statements audit reports are agreed to by audited entities</li> <li>• 90% of moderate or significant findings are addressed by mandated audited entities within 24 months of reporting</li> </ul>
Forward Estimates 2024-27	As per 2023-24	As per 2023-24

<b>Program 1.2- Performance Audit Services</b>		
This program contributes to the outcome through: <ul style="list-style-type: none"> <li>audits of the performance of Australian Government programs and entities, including identifying opportunities for improvements and lessons for the sector.</li> </ul>		
<b>Key Activities (a)</b>	Improving public sector performance by: <ul style="list-style-type: none"> <li>providing performance and other audit reports for the information of the Parliament, the Executive and the public.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	<ul style="list-style-type: none"> <li>Number of performance audits reports presented to Parliament</li> <li>Average cost of a performance audit does not increase from the prior year</li> <li>Percentage of recommendations included in performance audit reports agreed to by audited entities</li> <li>Percentage of ANAO recommendations implemented within 24 months of a performance audit report being presented</li> </ul>	<ul style="list-style-type: none"> <li>40 performance audit reports presented to Parliament</li> <li>Average cost of a performance audit does not increase from the prior year</li> <li>90% of recommendations included in performance audit reports agreed to by audited entities</li> <li>70% of ANAO recommendations implemented within 24 months of a performance audit report being presented</li> </ul>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2023-24	<ul style="list-style-type: none"> <li>Number of performance audits reports presented to Parliament</li> <li>Average cost of a performance audit does not increase from the prior year</li> <li>Percentage of recommendations included in performance audit reports agreed to by audited entities</li> <li>Percentage of ANAO recommendations implemented within 24 months of a performance audit report being presented</li> </ul>	<ul style="list-style-type: none"> <li>45 performance audit reports presented to Parliament</li> <li>Average cost of a performance audit does not increase from the prior year</li> <li>90% of recommendations included in performance audit reports agreed to by audited entities</li> <li>70% of ANAO recommendations implemented within 24 months of a performance audit report being presented</li> </ul>
Forward Estimates 2024-27	<ul style="list-style-type: none"> <li>Number of performance audits reports presented to Parliament</li> <li>Average cost of a performance audit does not increase from the prior year</li> <li>Percentage of recommendations included in performance audit reports agreed to by audited entities</li> <li>Percentage of ANAO recommendations implemented within 24 months of a performance audit report being presented</li> </ul>	<ul style="list-style-type: none"> <li>48 performance audit reports presented to Parliament</li> <li>Average cost of a performance audit does not increase from the prior year</li> <li>90% of recommendations included in performance audit reports agreed to by audited entities</li> <li>70% of ANAO recommendations implemented within 24 months of a performance audit report being presented</li> </ul>

<b>Program 1.3 - Performance Statements Audit Services</b>		
This program contributes to the outcome through: <ul style="list-style-type: none"> <li>audits of the performance statements of selected Australian Government entities.</li> </ul>		
<b>Key Activities (a)</b>	Improving public sector performance by: <ul style="list-style-type: none"> <li>providing performance statements audit reports for the information of the Parliament, the Executive and the public.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	<ul style="list-style-type: none"> <li>Number of performance statements audit reports issued</li> <li>Percentage of performance statements audit reports issued in time to meet entity annual reporting timeframes</li> <li>Average cost of a performance statements audit does not increase from the prior year</li> <li>Percentage of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities</li> <li>Percentage of agreed or moderate significant findings that are addressed by audited entities within 24 months of reporting</li> </ul>	<ul style="list-style-type: none"> <li>6 performance statements audit reports issued</li> <li>100% of performance statements audit reports issued in time to meet entity annual reporting timeframes</li> <li>Average cost of a performance statements audit does not increase from the prior year</li> <li>90% of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities</li> <li>70% of agreed moderate or significant findings are addressed by audited entities within 24 months of reporting</li> </ul>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget year 2023-24	<ul style="list-style-type: none"> <li>Number of performance statements audit reports issued</li> <li>Percentage of performance statements audit reports issued in time to meet entity annual reporting timeframes</li> <li>Average cost of a performance statements audit does not increase from the prior year</li> <li>Percentage of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities</li> <li>Percentage of agreed or moderate significant findings that are addressed by audited entities within 24 months of reporting</li> </ul>	<ul style="list-style-type: none"> <li>10 performance statements audit reports issued</li> <li>100% of performance statements audit reports issued in time to meet entity annual reporting timeframes</li> <li>Average cost of a performance statements audit does not increase from the prior year</li> <li>90% of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities</li> <li>70% of agreed moderate or significant findings are addressed by audited entities within 24 months of reporting</li> </ul>
Forward Estimates 2024-27	<ul style="list-style-type: none"> <li>Number of performance statements audit reports issued</li> <li>Percentage of performance statements audit reports issued in time to meet entity annual reporting timeframes</li> <li>Average cost of a performance statements audit does not increase from the prior year</li> <li>Percentage of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities</li> </ul>	<ul style="list-style-type: none"> <li>14 performance statements audit reports issued in 2024-25 increasing to 21 in 2025-26 and 2026-27</li> <li>100% of performance statements audit reports issued in time to meet entity annual reporting timeframes</li> <li>Average cost of a performance statements audit does not increase from the prior year</li> <li>90% of moderate or significant findings and recommendations from performance statements audit reports agreed to by audited entities</li> </ul>

	<p>significant findings and recommendations from performance statements audit reports agreed to by audited entities</p> <ul style="list-style-type: none"> <li>Percentage of agreed or moderate significant findings that are addressed by audited entities within 24 months of reporting</li> </ul>	<p>findings and recommendations from performance statements audit reports agreed to by audited entities</p> <ul style="list-style-type: none"> <li>70% of agreed moderate or significant findings are addressed by audited entities within 24 months of reporting</li> </ul>
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<p><b>Outcome 1 - To improve public sector performance and accountability through independent reporting on Australian Government administration to Parliament, the Executive and the public.</b></p>		
<p><b>Shared performance criteria for Programs 1.1, 1.2 and 1.3</b></p> <p>The ANAO has a number of performance criteria that apply to programs 1.1, 1.2 and 1.3, and are reported on collectively. All programs contribute to the outcome by:</p> <ul style="list-style-type: none"> <li>facilitating dissemination of the ANAO's findings to members of parliament, the executive government and the public;</li> <li>providing organisation-wide support services for the ANAO, based on specialised knowledge, professional practice and technology; and</li> <li>ensuring ANAO audits are of high quality and compliant with auditing standards</li> </ul>		
<p><b>Key Activities</b></p>	<p>Providing independent assurance to the Parliament and improving public sector performance by:</p> <ul style="list-style-type: none"> <li>providing information to Members of Parliament and parliamentary committees;</li> <li>undertaking an audit Quality Assurance Program; and</li> <li>publishing insights and key learnings from audits.</li> </ul>	
<p><b>Year</b></p>	<p><b>Performance measures</b></p>	<p><b>Expected Performance Results</b></p>
<p>Prior year 2022-23</p>	<ul style="list-style-type: none"> <li>The ANAO supports the Parliament to carry out its functions on the operations of the Australian Government sector</li> <li>The ANAO supports the Australian Government sector to improve public sector performance</li> <li>The ANAO's independent Quality Assurance Program indicates that audit opinions and conclusions are appropriate</li> </ul>	<ul style="list-style-type: none"> <li>Achieved</li> <li>Achieved</li> <li>Achieved</li> </ul>
<p><b>Year</b></p>	<p><b>Performance measures</b></p>	<p><b>Planned Performance Results</b></p>
<p>Budget Year 2023-24</p>	<ul style="list-style-type: none"> <li>The ANAO supports the Parliament to carry out its functions on the operations of the Australian Government sector</li> <li>The ANAO supports the Australian Government sector to improve public sector performance</li> <li>The ANAO's independent Quality Assurance Program indicates that audit opinions and conclusions are appropriate</li> </ul>	<ul style="list-style-type: none"> <li>Achieved</li> <li>Achieved</li> <li>Achieved</li> </ul>
<p>Forward Estimates 2024-27</p>	<p>As per 2023-24.</p>	<p>As per 2023-24.</p>

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

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

The entity resource statement (Table 1.1) provides a consolidated view of all the resources available to the ANAO in 2023-24. This includes appropriation receivable that is yet to be drawn down to cover payables and provisions on the balance sheet. The comprehensive income statement (Table 3.1) shows the operating appropriation provided in 2023-24.

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

##### *Comprehensive income statement*

Revenue from government (annual departmental appropriation and special appropriation funding) in 2023-24 is budgeted at \$92.2 million (2022-23: \$84.2 million).

Other revenue is expected to be \$4.1 million (2022-23: \$4.1 million). This revenue relates to:

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

##### *Statement of cash flows*

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

##### *Capital budget statement*

The departmental capital budget statement shows the expected capital works program for the current and forward years. Total capital expenditure in 2023-24 is estimated to be \$1.0 million. In addition, the ANAO forecasts spending a further \$3.1 million on capital works over the forward estimates.

### 3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	55,253	61,687	65,749	68,865	69,332
Suppliers	31,056	31,839	31,519	31,662	31,904
Depreciation and amortisation (a)	3,898	3,898	3,938	3,951	3,966
Finance costs	498	466	440	407	368
<b>Total expenses</b>	<b>90,705</b>	<b>97,890</b>	<b>101,646</b>	<b>104,885</b>	<b>105,570</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	4,100	4,100	4,100	4,100	4,100
<b>Total own-source revenue</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>
<b>Total own-source income</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>
<b>Net (cost of)/contribution by services</b>	<b>(86,605)</b>	<b>(93,790)</b>	<b>(97,546)</b>	<b>(100,785)</b>	<b>(101,470)</b>
Revenue from Government	84,192	92,234	96,130	99,487	100,295
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(2,413)</b>	<b>(1,556)</b>	<b>(1,416)</b>	<b>(1,298)</b>	<b>(1,175)</b>
<b>Total comprehensive income/(loss)</b>	<b>(2,413)</b>	<b>(1,556)</b>	<b>(1,416)</b>	<b>(1,298)</b>	<b>(1,175)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(2,413)</b>	<b>(1,556)</b>	<b>(1,416)</b>	<b>(1,298)</b>	<b>(1,175)</b>



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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(2,413)</b>	<b>(1,556)</b>	<b>(1,416)</b>	<b>(1,298)</b>	<b>(1,175)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	1,481	1,481	1,476	1,473	1,478
plus: depreciation/amortisation expenses for ROU assets (b)	2,417	2,417	2,462	2,478	2,488
less: lease principal repayments (b)	1,485	2,342	2,522	2,653	2,791
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	2,211	2,211	2,211	2,211	2,211
Trade and other receivables	29,408	29,408	29,408	29,408	29,408
<b>Total financial assets</b>	<b>31,619</b>	<b>31,619</b>	<b>31,619</b>	<b>31,619</b>	<b>31,619</b>
<b>Non-financial assets</b>					
Land and buildings	34,023	30,914	27,771	24,616	21,407
Property, plant and equipment	3,476	3,659	3,771	3,975	4,189
Intangibles	318	339	449	476	499
Other non-financial assets	506	506	506	506	506
<b>Total non-financial assets</b>	<b>38,323</b>	<b>35,418</b>	<b>32,497</b>	<b>29,573</b>	<b>26,601</b>
<b>Total assets</b>	<b>69,942</b>	<b>67,037</b>	<b>64,116</b>	<b>61,192</b>	<b>58,220</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	3,013	3,013	3,013	3,013	3,013
Other payables	2,917	2,917	2,917	2,917	2,917
<b>Total payables</b>	<b>5,930</b>	<b>5,930</b>	<b>5,930</b>	<b>5,930</b>	<b>5,930</b>
<b>Interest bearing liabilities</b>					
Leases	33,507	31,164	28,647	26,000	23,174
<b>Total interest bearing liabilities</b>	<b>33,507</b>	<b>31,164</b>	<b>28,647</b>	<b>26,000</b>	<b>23,174</b>
<b>Provisions</b>					
Employee provisions	13,655	13,655	13,655	13,655	13,655
<b>Total provisions</b>	<b>13,655</b>	<b>13,655</b>	<b>13,655</b>	<b>13,655</b>	<b>13,655</b>
<b>Total liabilities</b>	<b>53,092</b>	<b>50,749</b>	<b>48,232</b>	<b>45,585</b>	<b>42,759</b>
<b>Net assets</b>	<b>16,850</b>	<b>16,288</b>	<b>15,884</b>	<b>15,607</b>	<b>15,461</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	18,911	19,905	20,917	21,938	22,967
Reserves	1,128	1,128	1,128	1,128	1,128
Retained surplus (accumulated deficit)	(3,189)	(4,745)	(6,161)	(7,459)	(8,634)
<b>Total parent entity interest</b>	<b>16,850</b>	<b>16,288</b>	<b>15,884</b>	<b>15,607</b>	<b>15,461</b>
<b>Total equity</b>	<b>16,850</b>	<b>16,288</b>	<b>15,884</b>	<b>15,607</b>	<b>15,461</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023-24)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	(3,189)	1,128	18,911	16,850
<b>Adjusted opening balance</b>	<b>(3,189)</b>	<b>1,128</b>	<b>18,911</b>	<b>16,850</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(1,556)	-	-	(1,556)
<b>Total comprehensive income</b>	<b>(1,556)</b>	<b>-</b>	<b>-</b>	<b>(1,556)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	994	994
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>994</b>	<b>994</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>(4,745)</b>	<b>1,128</b>	<b>19,905</b>	<b>16,288</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(4,745)</b>	<b>1,128</b>	<b>19,905</b>	<b>16,288</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	84,192	92,234	96,130	99,487	100,295
Sale of goods and rendering of services	4,100	4,100	4,100	4,100	4,100
<b>Total cash received</b>	<b>88,292</b>	<b>96,334</b>	<b>100,230</b>	<b>103,587</b>	<b>104,395</b>
<b>Cash used</b>					
Employees	55,253	61,687	65,749	68,865	69,332
Suppliers	31,056	31,839	31,519	31,662	31,904
Interest payments on lease liability	498	466	440	407	368
<b>Total cash used</b>	<b>86,807</b>	<b>93,992</b>	<b>97,708</b>	<b>100,934</b>	<b>101,604</b>
<b>Net cash from/(used by) operating activities</b>	<b>1,485</b>	<b>2,342</b>	<b>2,522</b>	<b>2,653</b>	<b>2,791</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	965	994	1,010	1,021	1,029
<b>Total cash used</b>	<b>965</b>	<b>994</b>	<b>1,010</b>	<b>1,021</b>	<b>1,029</b>
<b>Net cash from/(used by) investing activities</b>	<b>(965)</b>	<b>(994)</b>	<b>(1,010)</b>	<b>(1,021)</b>	<b>(1,029)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	965	994	1,010	1,021	1,029
<b>Total cash received</b>	<b>965</b>	<b>994</b>	<b>1,010</b>	<b>1,021</b>	<b>1,029</b>
<b>Cash used</b>					
Principal payments on lease liability	1,485	2,342	2,522	2,653	2,791
<b>Total cash used</b>	<b>1,485</b>	<b>2,342</b>	<b>2,522</b>	<b>2,653</b>	<b>2,791</b>
<b>Net cash from/(used by) financing activities</b>	<b>(520)</b>	<b>(1,348)</b>	<b>(1,512)</b>	<b>(1,632)</b>	<b>(1,762)</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	2,211	2,211	2,211	2,211	2,211
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>2,211</b>	<b>2,211</b>	<b>2,211</b>	<b>2,211</b>	<b>2,211</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	965	994	1,010	1,021	1,029
<b>Total new capital appropriations</b>	<b>965</b>	<b>994</b>	<b>1,010</b>	<b>1,021</b>	<b>1,029</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	965	994	1,010	1,021	1,029
<b>Total items</b>	<b>965</b>	<b>994</b>	<b>1,010</b>	<b>1,021</b>	<b>1,029</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	965	994	1,010	1,021	1,029
<b>TOTAL</b>	<b>965</b>	<b>994</b>	<b>1,010</b>	<b>1,021</b>	<b>1,029</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	965	994	1,010	1,021	1,029
<b>Total cash used to acquire assets</b>	<b>965</b>	<b>994</b>	<b>1,010</b>	<b>1,021</b>	<b>1,029</b>

Prepared on Australian Accounting Standards basis.

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

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>				
Gross book value	11,155	6,007	4,751	21,913
Gross book value - ROU assets	34,581	-	-	34,581
Accumulated depreciation/ amortisation and impairment	(5,676)	(2,531)	(4,433)	(12,640)
Accumulated depreciation/ amortisation and impairment - ROU assets	(6,037)	-	-	(6,037)
<b>Opening net book balance</b>	<b>34,023</b>	<b>3,476</b>	<b>318</b>	<b>37,817</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	-	894	100	994
<b>Total additions</b>	<b>-</b>	<b>894</b>	<b>100</b>	<b>994</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(691)	(711)	(79)	(1,481)
Depreciation/amortisation on ROU assets	(2,417)	-	-	(2,417)
<b>Total other movements</b>	<b>(3,108)</b>	<b>(711)</b>	<b>(79)</b>	<b>(3,898)</b>
<b>As at 30 June 2024</b>				
Gross book value	11,155	6,901	4,851	22,907
Gross book value - ROU assets	34,580	-	-	34,580
Accumulated depreciation/ amortisation and impairment	(6,367)	(3,242)	(4,512)	(14,121)
Accumulated depreciation/amortisation and impairment - ROU assets	(8,454)	-	-	(8,454)
<b>Closing net book balance</b>	<b>30,914</b>	<b>3,659</b>	<b>339</b>	<b>34,912</b>

Prepared on Australian Accounting Standards basis.

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Sale of goods and rendering of services	14,000	14,224	14,480	14,726	15,021
<b>Total non-taxation revenue</b>	<b>14,000</b>	<b>14,224</b>	<b>14,480</b>	<b>14,726</b>	<b>15,021</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>14,000</b>	<b>14,224</b>	<b>14,480</b>	<b>14,726</b>	<b>15,021</b>
<b>Net (cost of)/contribution by services</b>	<b>(14,000)</b>	<b>(14,224)</b>	<b>(14,480)</b>	<b>(14,726)</b>	<b>(15,021)</b>
<b>Surplus/(deficit) before income tax</b>	<b>14,000</b>	<b>14,224</b>	<b>14,480</b>	<b>14,726</b>	<b>15,021</b>
<b>Surplus/(deficit) after income tax</b>	<b>14,000</b>	<b>14,224</b>	<b>14,480</b>	<b>14,726</b>	<b>15,021</b>
<b>Total comprehensive income/(loss)</b>	<b>14,000</b>	<b>14,224</b>	<b>14,480</b>	<b>14,726</b>	<b>15,021</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	7,127	7,127	7,127	7,127	7,127
<b>Total financial assets</b>	<b>7,127</b>	<b>7,127</b>	<b>7,127</b>	<b>7,127</b>	<b>7,127</b>
<b>Total assets administered on behalf of Government</b>	<b>7,127</b>	<b>7,127</b>	<b>7,127</b>	<b>7,127</b>	<b>7,127</b>
Other payables	117	117	117	117	117
<b>Total payables</b>	<b>117</b>	<b>117</b>	<b>117</b>	<b>117</b>	<b>117</b>
<b>Total liabilities administered on behalf of Government</b>	<b>117</b>	<b>117</b>	<b>117</b>	<b>117</b>	<b>117</b>
<b>Net assets/(liabilities)</b>	<b>7,010</b>	<b>7,010</b>	<b>7,010</b>	<b>7,010</b>	<b>7,010</b>

Prepared on Australian Accounting Standards basis.



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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sales of goods and rendering of services	14,000	14,224	14,480	14,726	15,021
<b>Total cash received</b>	<b>14,000</b>	<b>14,224</b>	<b>14,480</b>	<b>14,726</b>	<b>15,021</b>
<b>Net cash from/(used by) operating activities</b>	<b>14,000</b>	<b>14,224</b>	<b>14,480</b>	<b>14,726</b>	<b>15,021</b>
<b>Net increase/(decrease) in cash held</b>	<b>14,000</b>	<b>14,224</b>	<b>14,480</b>	<b>14,726</b>	<b>15,021</b>
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash to Official Public Account for:					
- Appropriations	(14,000)	(14,224)	(14,480)	(14,726)	(15,021)
<b>Total cash to Official Public Account</b>	<b>(14,000)</b>	<b>(14,224)</b>	<b>(14,480)</b>	<b>(14,726)</b>	<b>(15,021)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.



# **Australian Public Service Commission**

## **Entity resources and planned performance**



# Australian Public Service Commission

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# Australian Public Service Commission

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The outcome of the Australian Public Service Commission (APSC) is to increase awareness and adoption of best practice public service administration by the Australian Public Service (APS) through leadership, promotion, advice and professional development, drawing on research and evaluation. The APSC takes a central leadership role in providing expertise, guidance and performance monitoring on workforce management strategies.

The APSC supports the Australian Public Service Commissioner and the Merit Protection Commissioner to undertake statutory functions under the *Public Service Act 1999*, including functions to uphold high standards of integrity and conduct in the APS, and to review employment decisions.

The APSC supports the Parliamentary Workplace Support Service as a function of the Parliamentary Service Commissioner to undertake statutory functions under the *Parliamentary Service Act 1999*.

## 1.2 Entity resource statement

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

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

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

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



**Table 1.1: APSC resource statement — Budget estimates for 2023-24 as at Budget May 2023**

	2022-23 <i>Estimated actual</i> \$'000	2023-24 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	24,017	22,264
Departmental appropriation (b)	58,983	58,786
s74 External Revenue (c)	22,091	20,015
Departmental capital budget (d)	2,300	2,371
Total departmental annual appropriations	107,391	103,436
<b>Total departmental resourcing</b>	<b>107,391</b>	<b>103,436</b>
<b>Administered</b>		
Total administered special appropriations	4,444	4,537
<b>Total administered resourcing</b>	<b>4,444</b>	<b>4,537</b>
<b>Total resourcing for APSC</b>	<b>111,835</b>	<b>107,973</b>
	2022-23	2023-24
<b>Average staffing level (number)</b>	<b>359</b>	<b>351</b>

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

	2022-23 <i>Estimated actual</i> \$'000	2023-24 Estimate \$'000
Payments made by other entities on behalf of the APSC		
Attorney-General's Department - <i>Remuneration Tribunal Act 1973</i>	4,444	4,537

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

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

- (a) Appropriation Bill (No. 1) 2023-24.
- (b) Excludes departmental capital budget (DCB).
- (c) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (d) DCBs are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

### 1.3 Budget measures

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

**Table 1.2: APSC 2023-24 Budget measures**

**Part 1: Measures announced since the 2022-23 October Budget**

	2022-23	2023-24	2024-25	2025-26	2026-27
Program	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Payment measures</b>					
APS Capability Reinvestment					
Fund: 2023 24 projects funded under round one					
1.1					
Departmental payment	-	3,748	1,809	-	-
<b>Total</b>	-	<b>3,748</b>	<b>1,809</b>	-	-
<b>Total payment measures</b>					
Departmental	-	3,748	1,809	-	-
<b>Total</b>	-	<b>3,748</b>	<b>1,809</b>	-	-

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

## Section 2: Outcomes and planned performance

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

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

**Note:**

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

The most recent corporate plan for APSC can be found at:  
[www.apsc.gov.au/publication/corporate-plan-2022-26](http://www.apsc.gov.au/publication/corporate-plan-2022-26)

The most recent annual performance statement can be found at:  
[www.apsc.gov.au/accountability-reporting/annual-reports](http://www.apsc.gov.au/accountability-reporting/annual-reports)

## 2.1 Budgeted expenses and performance for Outcome 1

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

### Budgeted expenses for Outcome 1

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>Program 1.1: Australian Public Service Commission</b>					
Departmental expenses					
Departmental appropriation	58,983	58,786	51,672	45,063	45,754
s74 External Revenue (a)	22,091	20,015	20,542	21,084	21,641
Expenses not requiring appropriation in the Budget year (b)	2,532	5,383	5,277	5,277	5,277
<b>Departmental total</b>	<b>83,606</b>	<b>84,184</b>	<b>77,491</b>	<b>71,424</b>	<b>72,672</b>
<b>Total expenses for program 1.1</b>	<b>83,606</b>	<b>84,184</b>	<b>77,491</b>	<b>71,424</b>	<b>72,672</b>
<b>Program 1.2: Judicial Office Holders' Remuneration and Entitlements</b>					
Administered expenses					
Special appropriations					
<i>Remuneration Tribunal Act 1973</i>	4,444	4,537	4,633	4,716	4,806
<b>Administered total</b>	<b>4,444</b>	<b>4,537</b>	<b>4,633</b>	<b>4,716</b>	<b>4,806</b>
<b>Total expenses for program 1.2</b>	<b>4,444</b>	<b>4,537</b>	<b>4,633</b>	<b>4,716</b>	<b>4,806</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Special appropriations	4,444	4,537	4,633	4,716	4,806
<b>Administered total</b>	<b>4,444</b>	<b>4,537</b>	<b>4,633</b>	<b>4,716</b>	<b>4,806</b>
Departmental expenses					
Departmental appropriation	58,983	58,786	51,672	45,063	45,754
s74 External Revenue (a)	22,091	20,015	20,542	21,084	21,641
Expenses not requiring appropriation in the Budget year (b)	2,532	5,383	5,277	5,277	5,277
<b>Departmental total</b>	<b>83,606</b>	<b>84,184</b>	<b>77,491</b>	<b>71,424</b>	<b>72,672</b>
<b>Total expenses for Outcome 1</b>	<b>88,050</b>	<b>88,721</b>	<b>82,124</b>	<b>76,140</b>	<b>77,478</b>
	2022-23	2023-24			
<b>Average staffing level (number)</b>	<b>359</b>	<b>351</b>			

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

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees, and the transfer of non section 74 External Revenue to the OPA.

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

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2023-24 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 1 – Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation.</b>		
<b>Program 1.1 – Australian Public Service Commission</b>		
This program contributes to the outcome through building capacity, driving productivity and performance, streamlining processes and reducing red tape and promoting integrity and accountability among the APS.		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>• Provide strategic direction</li> <li>• Facilitate collaboration</li> <li>• Develop, implement, maintain and reform policy and guidance</li> <li>• Enable learning and development opportunities</li> <li>• Collect and share important information about the APS</li> <li>• Provide key, APS-wide platforms and services</li> <li>• Provide advice and assistance</li> <li>• Provide strategic and secretariat support to key forums</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	Support quality public service workforce management	<ul style="list-style-type: none"> <li>• To have engaged with agencies to ensure proposed collective workplace arrangements are compliant with the public sector workplace relations policies – expected to be achieved.</li> </ul>
	Build leadership for the future	<ul style="list-style-type: none"> <li>• To have supported Secretaries Board to build a strong and diverse leadership pipeline via the Secretaries Talent Council and the Deputy Secretaries Talent Council – expected to be achieved.</li> </ul>
	Lift public service capability	<ul style="list-style-type: none"> <li>• To have provided quality APS Craft learning, leveraging expertise from across the APS, and from industry and academia where required – expected to be achieved.</li> <li>• To have built digital capability in the APS workforce and support digital ways of working in the APS through the Digital Profession – expected to be achieved.</li> </ul>
	Foster trust in public service integrity	<ul style="list-style-type: none"> <li>• To have developed and implemented initiatives to strengthen integrity culture in the APS – expected to be achieved.</li> </ul>

<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2023-24	<p>Support quality public service workforce management</p> <p>Build leadership for the future</p> <p>Lift public service capability</p> <p>Foster trust in public service integrity</p>	<ul style="list-style-type: none"> <li>• Engage with agencies to ensure proposed collective workplace arrangements are compliant with the public sector workplace relations policies.</li> <li>• Support Secretaries Board to build a strong and diverse leadership pipeline via the Secretaries Talent Council and the Deputy Secretaries Talent Council.</li> <li>• Provide quality APS Craft learning, leveraging expertise from across the APS, and from industry and academia where required.</li> <li>• Build digital capability in the APS workforce and support digital ways of working in the APS through the Digital Profession.</li> <li>• Develop and implement initiatives to strengthen integrity culture in the APS.</li> </ul>
Forward Estimates 2024-27	As per 2023-24	As per 2023-24

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of APSC finances for the 2023-24 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

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

The entity resource statement (Table 1.1) provides a consolidated view of all the resources available to the APSC in 2023-24 including both departmental and administered funding. This includes appropriations that are yet to be drawn down to cover departmental payables and provisions on the balance sheet. The departmental comprehensive income statement (Table 3.1) shows only the departmental operating appropriation provided in each year.

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

##### *Comprehensive income statement*

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

##### *Budgeted departmental balance sheet*

Cash holdings above agreed working level limits are transferred as a receivable held in the Official Public Account. Receivables vary in line with the APSC's capital investment cycle. Total equity will increase in the Budget year as a result of departmental capital budget included in prior Budget measures, before reducing over the forward years as the level of departmental capital budget is lower than the loss incurred due to net cash appropriation arrangements.

##### *Administered financial statements*

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

### 3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	51,933	51,331	47,652	45,622	45,938
Suppliers	27,312	25,641	22,733	18,731	19,663
Depreciation and amortisation (a)	3,457	3,457	3,457	3,457	3,457
Finance costs	119	119	119	119	119
Other expenses	785	3,636	3,530	3,495	3,495
<b>Total expenses</b>	<b>83,606</b>	<b>84,184</b>	<b>77,491</b>	<b>71,424</b>	<b>72,672</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	22,876	23,651	24,072	24,579	25,136
<b>Total own-source revenue</b>	<b>22,876</b>	<b>23,651</b>	<b>24,072</b>	<b>24,579</b>	<b>25,136</b>
<b>Gains</b>					
Other	43	43	43	43	43
<b>Total gains</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>43</b>
<b>Total own-source income</b>	<b>22,919</b>	<b>23,694</b>	<b>24,115</b>	<b>24,622</b>	<b>25,179</b>
<b>Net (cost of)/contribution by services</b>	<b>(60,687)</b>	<b>(60,490)</b>	<b>(53,376)</b>	<b>(46,802)</b>	<b>(47,493)</b>
Revenue from Government	58,983	58,786	51,672	45,063	45,754
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(1,704)</b>	<b>(1,704)</b>	<b>(1,704)</b>	<b>(1,739)</b>	<b>(1,739)</b>
<b>Total comprehensive income/(loss)</b>	<b>(1,704)</b>	<b>(1,704)</b>	<b>(1,704)</b>	<b>(1,739)</b>	<b>(1,739)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(1,704)</b>	<b>(1,704)</b>	<b>(1,704)</b>	<b>(1,739)</b>	<b>(1,739)</b>



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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of</b>					
<b>Comprehensive Income</b>	<b>(1,704)</b>	<b>(1,704)</b>	<b>(1,704)</b>	<b>(1,739)</b>	<b>(1,739)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	1,665	1,665	1,665	1,700	1,739
plus: depreciation/amortisation expenses for ROU assets (b)	1,654	1,654	1,654	1,654	1,615
less: lease principal repayments (b)	1,615	1,615	1,615	1,615	1,615
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,179	1,179	1,179	1,179	1,179
Trade and other receivables	29,137	28,797	28,456	28,080	28,183
<b>Total financial assets</b>	<b>30,316</b>	<b>29,976</b>	<b>29,635</b>	<b>29,259</b>	<b>29,362</b>
<b>Non-financial assets</b>					
Land and buildings	11,833	11,189	8,844	6,499	4,054
Property, plant and equipment	1,895	1,946	1,760	1,573	1,180
Intangibles	270	255	237	224	42
Other non-financial assets	606	606	606	606	606
<b>Total non-financial assets</b>	<b>14,604</b>	<b>13,996</b>	<b>11,447</b>	<b>8,902</b>	<b>5,882</b>
<b>Total assets</b>	<b>44,920</b>	<b>43,972</b>	<b>41,082</b>	<b>38,161</b>	<b>35,244</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	6,622	6,622	6,622	6,622	6,622
Other payables	9,535	9,534	9,533	9,532	9,532
<b>Total payables</b>	<b>16,157</b>	<b>16,156</b>	<b>16,155</b>	<b>16,154</b>	<b>16,154</b>
<b>Interest bearing liabilities</b>					
Leases	6,718	5,103	3,488	1,873	258
<b>Total interest bearing liabilities</b>	<b>6,718</b>	<b>5,103</b>	<b>3,488</b>	<b>1,873</b>	<b>258</b>
<b>Provisions</b>					
Employee provisions	12,269	12,269	12,269	12,269	12,269
Other provisions	94	95	96	97	97
<b>Total provisions</b>	<b>12,363</b>	<b>12,364</b>	<b>12,365</b>	<b>12,366</b>	<b>12,366</b>
<b>Total liabilities</b>	<b>35,238</b>	<b>33,623</b>	<b>32,008</b>	<b>30,393</b>	<b>28,778</b>
<b>Net assets</b>	<b>9,682</b>	<b>10,349</b>	<b>9,074</b>	<b>7,768</b>	<b>6,466</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	7,887	10,258	10,687	11,120	11,557
Reserves	667	667	667	667	667
Retained surplus (accumulated deficit)	1,128	(576)	(2,280)	(4,019)	(5,758)
<b>Total parent entity interest</b>	<b>9,682</b>	<b>10,349</b>	<b>9,074</b>	<b>7,768</b>	<b>6,466</b>
<b>Total equity</b>	<b>9,682</b>	<b>10,349</b>	<b>9,074</b>	<b>7,768</b>	<b>6,466</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023-24)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	1,128	667	7,887	9,682
<b>Adjusted opening balance</b>	<b>1,128</b>	<b>667</b>	<b>7,887</b>	<b>9,682</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(1,704)	-	-	(1,704)
<b>Total comprehensive income</b>	<b>(1,704)</b>	<b>-</b>	<b>-</b>	<b>(1,704)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)			2,371	2,371
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>2,371</b>	<b>2,371</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>(576)</b>	<b>667</b>	<b>10,258</b>	<b>10,349</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(576)</b>	<b>667</b>	<b>10,258</b>	<b>10,349</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	59,456	59,126	52,013	45,439	45,651
Sale of goods and rendering of services	22,876	23,651	24,072	24,579	25,136
Net GST received	1,540	-	-	-	-
<b>Total cash received</b>	<b>83,872</b>	<b>82,777</b>	<b>76,085</b>	<b>70,018</b>	<b>70,787</b>
<b>Cash used</b>					
Employees	51,933	51,331	47,652	45,622	45,938
Suppliers	27,307	25,598	22,690	18,688	19,620
Net GST paid	1,540	-	-	-	-
Interest payments on lease liability	118	118	118	118	118
Other	881	3,637	3,531	3,496	3,495
<b>Total cash used</b>	<b>81,779</b>	<b>80,684</b>	<b>73,991</b>	<b>67,924</b>	<b>69,171</b>
<b>Net cash from/(used by) operating activities</b>	<b>2,093</b>	<b>2,093</b>	<b>2,094</b>	<b>2,094</b>	<b>1,616</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	2,778	2,849	908	912	438
<b>Total cash used</b>	<b>2,778</b>	<b>2,849</b>	<b>908</b>	<b>912</b>	<b>438</b>
<b>Net cash from/(used by) investing activities</b>	<b>(2,778)</b>	<b>(2,849)</b>	<b>(908)</b>	<b>(912)</b>	<b>(438)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	2,300	2,371	429	433	437
<b>Total cash received</b>	<b>2,300</b>	<b>2,371</b>	<b>429</b>	<b>433</b>	<b>437</b>
<b>Cash used</b>					
Principal payments on lease liability	1,615	1,615	1,615	1,615	1,615
<b>Total cash used</b>	<b>1,615</b>	<b>1,615</b>	<b>1,615</b>	<b>1,615</b>	<b>1,615</b>
<b>Net cash from/(used by) financing activities</b>	<b>685</b>	<b>756</b>	<b>(1,186)</b>	<b>(1,182)</b>	<b>(1,178)</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	1,179	1,179	1,179	1,179	1,179
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,179</b>	<b>1,179</b>	<b>1,179</b>	<b>1,179</b>	<b>1,179</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	2,300	2,371	429	433	437
<b>Total new capital appropriations</b>	<b>2,300</b>	<b>2,371</b>	<b>429</b>	<b>433</b>	<b>437</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	2,300	2,371	429	433	437
<b>Total items</b>	<b>2,300</b>	<b>2,371</b>	<b>429</b>	<b>433</b>	<b>437</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	2,300	2,371	429	433	437
Funded internally from departmental resources (b)	478	478	479	479	480
<b>TOTAL</b>	<b>2,778</b>	<b>2,849</b>	<b>908</b>	<b>912</b>	<b>917</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	2,778	2,849	908	912	917
<b>Total cash used to acquire assets</b>	<b>2,778</b>	<b>2,849</b>	<b>908</b>	<b>912</b>	<b>917</b>

Prepared on Australian Accounting Standards basis.

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

(b) Includes the following sources of funding:

- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB);
- internally developed assets; and
- section 74 External Revenue

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>				
Gross book value	8,249	3,280	2,663	14,192
Gross book value - ROU assets	12,939	41	-	12,980
Accumulated depreciation/ amortisation and impairment	(2,742)	(1,385)	(2,393)	(6,520)
Accumulated depreciation/amortisation and impairment - ROU assets	(6,613)	(41)	-	(6,654)
<b>Opening net book balance</b>	<b>11,833</b>	<b>1,895</b>	<b>270</b>	<b>13,998</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	1,801	344	704	2,849
<b>Total additions</b>	<b>1,801</b>	<b>344</b>	<b>704</b>	<b>2,849</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(791)	(293)	(719)	(1,803)
Depreciation/amortisation on ROU assets	(1,654)	-	-	(1,654)
<b>Total other movements</b>	<b>(2,445)</b>	<b>(293)</b>	<b>(719)</b>	<b>(3,457)</b>
<b>As at 30 June 2024</b>				
Gross book value	10,050	3,624	3,367	17,041
Gross book value - ROU assets	12,939	41	-	12,980
Accumulated depreciation/ amortisation and impairment	(3,533)	(1,678)	(3,112)	(8,323)
Accumulated depreciation/amortisation and impairment - ROU assets	(8,267)	(41)	-	(8,308)
<b>Closing net book balance</b>	<b>11,189</b>	<b>1,946</b>	<b>255</b>	<b>13,390</b>

Prepared on Australian Accounting Standards basis.

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	4,444	4,537	4,633	4,716	4,806
<b>Total expenses administered on behalf of Government</b>	<b>4,444</b>	<b>4,537</b>	<b>4,633</b>	<b>4,716</b>	<b>4,806</b>
<b>Net (cost of)/contribution by services</b>	<b>4,444</b>	<b>4,537</b>	<b>4,633</b>	<b>4,716</b>	<b>4,806</b>
<b>Total comprehensive income/(loss)</b>	<b>4,444</b>	<b>4,537</b>	<b>4,633</b>	<b>4,716</b>	<b>4,806</b>

Prepared on Australian Accounting Standards basis.

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

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash used</b>					
Employees	4,444	4,537	4,633	4,716	4,806
<b>Total cash used</b>	<b>4,444</b>	<b>4,537</b>	<b>4,633</b>	<b>4,716</b>	<b>4,806</b>
<b>Net cash from/(used by)</b>					
<b>operating activities</b>	<b>(4,444)</b>	<b>(4,537)</b>	<b>(4,633)</b>	<b>(4,716)</b>	<b>(4,806)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(4,444)</b>	<b>(4,537)</b>	<b>(4,633)</b>	<b>(4,716)</b>	<b>(4,806)</b>
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
- Appropriations	4,444	4,537	4,633	4,716	4,806
<i>Total cash from Official Public Account</i>	<i>4,444</i>	<i>4,537</i>	<i>4,633</i>	<i>4,716</i>	<i>4,806</i>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.



# **Indigenous Business Australia**

## **Entity resources and planned performance**



# Indigenous Business Australia

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# Indigenous Business Australia

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

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

To achieve its purpose, IBA has three core functions that deliver positive customer outcomes:

- Housing Solutions: enable Aboriginal and Torres Strait Islander people to own a home and build home equity
- Business Solutions: support Aboriginal and Torres Strait Islander people to start and grow a business that supports income, employment, and economic independence, and
- Investments and Asset Management: support Aboriginal and Torres Strait Islander organisations to invest, grow their capital and build commercial capability.

IBA will launch its updated strategic plan for the period 2023–2028. IBA will adopt an agile business model supported by enhanced ICT capability that anticipates and responds to financial, economic, and political challenges and opportunities. The entity will progress towards a more relevant set of products and services informed by Aboriginal and Torres Strait Islander people whilst meeting its mandate in a culturally informed and financially responsible way.

IBA's key objectives in 2023-24 are to:

- Grow the number of Aboriginal and Torres Strait Islander people and organisations who access safe, secure, and relevant financial services and products.
- Increase total capital distributed to Aboriginal and Torres Strait Islander people.
- Build and maintain IBA's presence in community and engagement with our customers and stakeholders.
- Prioritise building the capability of Aboriginal and Torres Strait Islander people to maximise the reach and impact of economic opportunities.
- Increase rates of economic and financial well-being reported by Aboriginal and Torres Strait Islander people.
- Invest with Aboriginal and Torres Strait Islander people to grow their wealth by sensibly looking after and growing the capital and asset base under IBA's management.
- Invest in IBA's people through their technical and cultural development and growth at IBA, maximise collaboration through adoption of technology, focus on staff engagement and empowerment.
- Partner with Government to modernise IBA's enabling legislation.
- Continue to invest in and update IBA's ICT capability, and enhance data and analytics capability.
- Continue to strengthen IBA's capability and approach to evaluation, measuring and assessing performance, and reporting in line with the PGPA Act.

## 1.2 Entity resource statement

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

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

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

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

**Table 1.1: IBA resource statement — Budget estimates for 2023-24 as at May Budget 2023**

	2022-23 <i>Estimated actual</i> \$'000	2023-24 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>141,940</b>	<b>137,928</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services (a)		
Outcome 1	9,361	9,420
Annual appropriations - other services (b)		
Equity injection	41,600	22,850
<b>Total annual appropriations</b>	<b>50,961</b>	<b>32,270</b>
Amounts received from related entities		
Amounts from portfolio department (c)	27,500	27,500
<b>Total amounts received from related entities</b>	<b>27,500</b>	<b>27,500</b>
<b>Total funds from Government</b>	<b>78,461</b>	<b>59,770</b>
<b>Funds from other sources</b>		
Interest	52,800	63,494
Sale of goods and rendering of services	116,436	85,772
Dividends	7,442	9,021
Rental income	23,396	21,701
Other	643	1,087
<b>Total funds from other sources</b>	<b>200,717</b>	<b>181,075</b>
<b>Total net resourcing for IBA</b>	<b>421,118</b>	<b>378,773</b>
	2022-23	2023-24
<b>Average staffing level (number)</b>	<b>219</b>	<b>229</b>

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

(a) Appropriation Bill (No. 1) 2023-24.

(b) Appropriation Bill (No. 2) 2023-24.

(c) Funding provided by the National Indigenous Australians Agency that is not specified within the annual appropriation bills as a payment to the Corporate Commonwealth Entity (CCE) (for example, a grant awarded to a CCE from one of its portfolio department's administered programs).



### **1.3 Budget measures**

IBA has no budget measures in the 2023-24 Budget.

## Section 2: Outcomes and planned performance

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

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

**Note:**

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

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

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

## 2.1 Budgeted expenses and performance for Outcome 1

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

### *Budgeted expenses for Outcome 1*

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>Program 1.1: Aboriginal and Torres Strait Islander Economic Participation and Wealth</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	9,361	9,420	9,615	9,736	9,851
Expenses not requiring appropriation in the budget year	73,206	113,719	125,069	133,933	137,089
Revenues from other independent sources	179,698	162,671	168,012	173,663	179,579
<b>Total expenses for Program 1.1</b>	<b>262,265</b>	<b>285,810</b>	<b>302,696</b>	<b>317,332</b>	<b>326,519</b>
	2022-23	2023-24			
<b>Average staffing level (number)</b>	<b>219</b>	<b>229</b>			

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

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

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

<p><b>Outcome 1 – Improved wealth acquisition to support the economic independence of Aboriginal and Torres Strait Islander peoples through commercial enterprise, asset acquisition, construction and access to concessional home and business loans.</b></p>	
<p><b>Program 1.1- Aboriginal and Torres Strait Islander Economic Participation and Wealth Creation</b></p> <p>This program contributes to the above outcome through the following objectives:</p> <ul style="list-style-type: none"> <li>• Enable Aboriginal and Torres Strait Islander people to own a home and build home equity.</li> <li>• Facilitate Aboriginal and Torres Strait Islander people to start and grow a business that supports income, employment and economic independence.</li> <li>• Partner with Aboriginal and Torres Strait Islander organisations to invest, grow capital and build commercial capability.</li> </ul> <p>The program recognises the unique circumstances of Australia’s Indigenous peoples and delivers outcomes against the above objectives in a culturally sensitive and informed way.</p>	
<p><b>Delivery</b></p>	<p>IBA increases wealth and economic independence for Aboriginal and Torres Strait Islander people by delivering:</p> <ul style="list-style-type: none"> <li>• finance products and tailored support for home ownership</li> <li>• finance products and tailored support to help start, acquire, or grow a business</li> <li>• investment and direct management of businesses and assets as well as commercial capability development</li> </ul>
<p><b>Key Activities</b></p>	<p>IBA’s key activities are guided by its updated strategy (2023-28) that articulates the long, medium and short term economic, social and cultural impacts to be achieved through the core program areas which are:</p> <ul style="list-style-type: none"> <li>• home ownership</li> <li>• business solutions</li> <li>• investments and asset management</li> </ul>

Year	Performance measures	Expected performance results
Prior year 2022-23	<ol style="list-style-type: none"> <li>1. Number of home ownership outcomes approved.</li> <li>2. Percentage of approved customers that are first home buyers.</li> <li>3. Percentage of Indigenous home customers who transition or are supported into mainstream lending.</li> <li>4. Number of people attending housing capability workshops.</li> <li>5. Percentage of home customers satisfied or very satisfied with IBA's service.</li> <li>6. Cost per dollar lent efficiency ratio for the home loan portfolio.</li> <li>7. Four-year survivability of IBA supported business loan customers.</li> <li>8. Number of business customers financed.</li> <li>9. Number of people attending business capability workshops.</li> <li>10. Percentage of business customers satisfied or very satisfied with IBA's service.</li> <li>11. Cost per dollar lent efficiency ratio for the business loan portfolio.</li> <li>12. Total value of Indigenous co-investments with IBA (cumulative since 1 July 2015).</li> <li>13. Five-year average annual portfolio returns to Indigenous co-investors.</li> </ol>	<ol style="list-style-type: none"> <li>1. 500 (against a target of 500)</li> <li>2. 85% (against a target of 90%)</li> <li>3. 4.7% (against a target of 4.5%)</li> <li>4. 1000 (against a target of 525)</li> <li>5. 88% (against a target of 80%)</li> <li>6. 0.95% (against a target of less than 1%)</li> <li>7. 0-4 employees: 86% (target of 63%); 5-19 employees: 89% (target of 78%); 20-199 employees: 100% (target of 83%); 200+ employees: IBA had no such customers</li> <li>8. 166 (against a target of 160)</li> <li>9. 640 (against a target of 515)</li> <li>10. 89% (against a target of 80%)</li> <li>11. 8.6% (against a target of less than 10%)</li> <li>12. \$225m (against a target of \$205m)</li> <li>13. 4.3% (against a target of CPI + 3% = 6% as of 31 December 2022)</li> </ol>

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<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Prior year 2022-23	<p>14. Number of Indigenous co-investor partnerships (cumulative since 1 July 2015).</p> <p>15. Value of goods and services procured from Indigenous suppliers by IBA's subsidiaries and associates.</p> <p>16. Percentage of jobs supported by IBA's subsidiaries and associates held by Indigenous Australians.</p> <p>17. Percentage of investors satisfied or very satisfied with IBA's service.</p> <p>18. Asset management expense ratio.</p> <p>19. Value of goods and services procured from Indigenous suppliers.</p> <p>20. Implementation of IBA's impact framework.</p>	<p>14. 70 (against a target of 70)</p> <p>15. \$3.5m (against a target of \$3.5m)</p> <p>16. 23% (against a target of 21%)</p> <p>17. 100% (against a target of 80%)</p> <p>18. 1.7% (against a target of less than 3%)</p> <p>19. \$4.0m (against a target of \$5.0m)</p> <p>20. The targets to publish Annual Impact Report (2021-22) and responded to recommendations from the previous impact report have been met</p>
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Budget Year 2023-24	<p>1. Total annual number of Aboriginal and Torres Strait Islander people provided with access to capability building, knowledge and networks directly by IBA and indirectly through partnerships.</p> <p>2. Total annual number of Aboriginal and Torres Strait Islander people provided with an IBA product of the opportunity.</p> <p>3. Total annual sum of capital and capability development support distributed by IBA specifically for the benefit of Aboriginal and Torres Strait Islander people.</p> <p>4. Annual reported levels of resilience and financial well-being, including ability to handle setbacks.</p> <p>5. Social and financial impact and returns to Aboriginal and Torres Strait Islander people, organisations, and businesses.</p> <p>6. Environmental, social and governance (ESG) rating.</p> <p>7. Total proportion of Aboriginal and Torres Strait Islander first home buyers.</p> <p>8. Average rate of conversion from enquiry into a home, business, or investment outcome.</p> <p>9. Total rate of efficiency of IBA in achieving its purpose.</p>	<p>1. 1350</p> <p>2. 3300</p> <p>3. \$405m</p> <p>4. Establish baseline target</p> <p>5. Deliver impact study</p> <p>6. Launch ESG Strategy</p> <p>7. 80%</p> <p>8. Establish baseline target</p> <p>9. Establish baseline target</p>

Year	Performance measures	Planned performance results
Forward Estimates 2024-27	<ol style="list-style-type: none"> <li>1. Total annual number of Aboriginal and Torres Strait Islander people provided with access to capability building, knowledge and networks directly by IBA and indirectly through partnerships.</li> <li>2. Total annual number of Aboriginal and Torres Strait Islander people provided with an IBA product or the opportunity to access the economy through a job or procurement opportunity.</li> <li>3. Total annual sum of capital and capability development support distributed by IBA specifically for the benefit of Aboriginal and Torres Strait Islander people.</li> <li>4. Annual reported levels of resilience and financial well-being, including ability to handle setbacks.</li> <li>5. Social and financial impact and returns to Aboriginal and Torres Strait Islander people, organisations, and businesses.</li> <li>6. Environmental, social and governance (ESG) rating.</li> <li>7. Total proportion of Aboriginal and Torres Strait Islander first home buyers.</li> <li>8. Average rate of conversion from enquiry into a home, business, or investment outcome.</li> <li>9. Total rate of efficiency of IBA in achieving its purpose.</li> </ol>	<ol style="list-style-type: none"> <li>1. 1400 (2024-25), 1450 (2025-26), 1500 (2026-27)</li> <li>2. 3450 (2024-25), 3650 (2025-26), 4000 (2026-27)</li> <li>3. \$410m (2024-25), \$415m (2025-26), \$420m (2026-27)</li> <li>4. Pilot target (2024-25), Improve year-on-year (2025-26), Improve year-on-year (2026-27)</li> <li>5. Establish baseline (2024-25), Pilot target (2025-26), Improve year-on-year (2026-27)</li> <li>6. Establish baseline (2024-25), Pilot target (2025-26), Improve year-on-year (2026-27)</li> <li>7. 80% (2024-25), 80% (2025-26), 80% (2026-27)</li> <li>8. Pilot target (2024-25), Improve year-on-year (2025-26), Improve year-on-year (2026-27)</li> <li>9. Pilot target (2024-25), Improve year-on-year (2025-26), Improve year-on-year (2026-27)</li> </ol>

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

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

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

IBA budgets are prepared on a consolidated basis for the agency and its 36 subsidiaries, 22 of which are trading. On consolidation, assets, liabilities, income, and expenditure of all subsidiaries flow through to individual line items in the consolidated budget.

##### *Comprehensive income statement*

IBA is budgeting for a surplus of \$15.7 million in 2023-24 compared with an actual estimated surplus of \$68.4 million in 2022-23.

##### *Budgeted departmental balance sheet*

Budgeted net assets as of 30 June 2024 of \$2,095.4 million represents an increase of \$49.6 million over the estimated net assets of \$2,045.8 million as of 30 June 2023. The main drivers of the increase are:

- continuing capital injections from the Government of \$22.9 million
- estimated contributions of equity from Aboriginal and Torres Strait Islander partners of \$23.7 million, and
- the estimated surplus of \$15.7 million.
- Expected distributions by the subsidiaries of \$12.5 million

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

Net lending activity is expected to be \$96.5 million in 2023-24.

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

Total equity is expected to increase by \$49.6 million to \$2095.4 million as of 30 June 2024, with the continuing additional equity injection of \$22.9 million from the Commonwealth, plus the Torres Strait Islander co-investment of \$23.7 million and the Budget year surplus of \$15.7 million offset by the distribution of \$12.5 million by IBA subsidiaries.



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

#### *Concessional loan discount*

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

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

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

#### *Non-financial assets*

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

### 3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	52,588	54,187	55,271	56,377	57,504
Suppliers	118,241	98,921	101,984	105,100	108,301
Grants	8,939	9,876	10,864	11,950	13,145
Depreciation and amortisation	8,409	7,673	8,057	8,460	8,884
Finance costs	70,645	108,486	119,448	128,312	131,468
Impairment loss on financial instruments	2,561	5,233	5,621	5,621	5,621
Other expenses	882	1,434	1,451	1,512	1,596
<b>Total expenses</b>	<b>262,265</b>	<b>285,810</b>	<b>302,696</b>	<b>317,332</b>	<b>326,519</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	123,874	90,851	98,119	105,972	108,090
Interest	52,800	63,494	66,669	68,002	69,362
Dividends	7,442	9,021	9,246	9,468	9,448
Rental income	23,396	20,915	19,002	19,410	19,701
Unwinding concessional loan discount	82,294	78,500	83,212	87,640	93,175
Other	31,485	29,280	27,500	27,500	27,500
<b>Total own-source revenue</b>	<b>321,291</b>	<b>292,061</b>	<b>303,748</b>	<b>317,992</b>	<b>327,276</b>
<b>Net (cost of)/contribution by services</b>	<b>59,026</b>	<b>6,251</b>	<b>1,052</b>	<b>660</b>	<b>757</b>
Revenue from Government	9,361	9,420	9,615	9,736	9,851
<b>Total comprehensive income/(loss) after tax</b>	<b>68,387</b>	<b>15,671</b>	<b>10,667</b>	<b>10,396</b>	<b>10,608</b>
<b>attributable to non-controlling interest</b>	<b>6,562</b>	<b>2,943</b>	<b>2,003</b>	<b>1,952</b>	<b>1,992</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>61,825</b>	<b>12,728</b>	<b>8,664</b>	<b>8,444</b>	<b>8,616</b>

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>Total comprehensive income/(loss)</b>					
- as per statement of					
<b>Comprehensive Income</b>	<b>68,387</b>	<b>15,671</b>	<b>10,667</b>	<b>10,396</b>	<b>10,608</b>
plus: depreciation/amortisation expenses for ROU assets (a)	1,847	1,883	1,883	1,884	1,884
less: lease principal repayments (a)	2,885	2,373	3,078	3,035	2,584
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>67,349</b>	<b>15,181</b>	<b>9,472</b>	<b>9,245</b>	<b>9,908</b>

Prepared on Australian Accounting Standards basis.

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	137,928	133,745	127,781	124,158	121,992
Trade and other receivables	962,707	1,027,518	1,087,679	1,170,217	1,257,403
Investments accounted for under the equity method	11,434	11,434	11,434	11,434	11,434
Other investments	747,927	739,131	737,998	712,323	681,224
<b>Total financial assets</b>	<b>1,859,996</b>	<b>1,911,828</b>	<b>1,964,892</b>	<b>2,018,132</b>	<b>2,072,053</b>
<b>Non-financial assets</b>					
Land and buildings	43,371	40,444	36,727	32,824	28,726
Property, plant and equipment	25,213	21,326	18,084	14,680	11,106
Investment property	185,634	185,634	185,634	185,634	185,634
Intangibles	13,077	17,260	16,161	15,007	13,795
Inventories	3,981	3,981	3,981	3,981	3,981
Tax assets	415	415	415	415	415
Other non-financial assets	1,590	1,620	1,620	1,620	1,620
<b>Total non-financial assets</b>	<b>273,281</b>	<b>270,680</b>	<b>262,622</b>	<b>254,161</b>	<b>245,277</b>
<b>Total assets</b>	<b>2,133,277</b>	<b>2,182,508</b>	<b>2,227,514</b>	<b>2,272,293</b>	<b>2,317,330</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	13,718	11,968	12,327	12,697	13,078
Tax liability	967	967	967	967	967
Other payables	12,702	12,702	13,083	13,476	13,880
<b>Total payables</b>	<b>27,387</b>	<b>25,637</b>	<b>26,377</b>	<b>27,140</b>	<b>27,925</b>
<b>Interest bearing liabilities</b>					
Loans	36,500	36,500	36,500	36,500	36,500
Leases	7,578	6,457	5,432	4,449	4,219
<b>Total interest bearing liabilities</b>	<b>44,078</b>	<b>42,957</b>	<b>41,932</b>	<b>40,949</b>	<b>40,719</b>
<b>Provisions</b>					
Employee provisions	9,677	9,926	10,224	10,530	10,846
Other provisions	6,343	8,564	10,040	11,487	12,195
<b>Total provisions</b>	<b>16,020</b>	<b>18,490</b>	<b>20,264</b>	<b>22,017</b>	<b>23,041</b>
<b>Total liabilities</b>	<b>87,485</b>	<b>87,084</b>	<b>88,573</b>	<b>90,106</b>	<b>91,685</b>
<b>Net assets</b>	<b>2,045,792</b>	<b>2,095,424</b>	<b>2,138,941</b>	<b>2,182,187</b>	<b>2,225,645</b>

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	1,285,002	1,307,852	1,330,702	1,353,552	1,376,402
Reserves	3,056	3,056	3,056	3,056	3,056
Retained surplus (accumulated deficit)	543,754	556,482	565,146	573,590	582,206
<b>Total parent entity interest</b>	<b>1,831,812</b>	<b>1,867,390</b>	<b>1,898,904</b>	<b>1,930,198</b>	<b>1,961,664</b>
<b>Attributed to non-controlling interest</b>					
Contributed equity	195,461	219,111	229,111	239,111	249,111
Reserves	1,276	1,276	1,276	1,276	1,276
Retained surplus (accumulated deficit)	17,243	7,647	9,650	11,602	13,594
<b>Total non-controlling interest</b>	<b>213,980</b>	<b>228,034</b>	<b>240,037</b>	<b>251,989</b>	<b>263,981</b>
<b>Total equity</b>	<b>2,045,792</b>	<b>2,095,424</b>	<b>2,138,941</b>	<b>2,182,187</b>	<b>2,225,645</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023-24)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	560,997	4,332	1,480,463	2,045,792
<b>Adjusted opening balance</b>	<b>560,997</b>	<b>4,332</b>	<b>1,480,463</b>	<b>2,045,792</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	15,671	-	-	15,671
<b>Total comprehensive income</b>	<b>15,671</b>	<b>-</b>	<b>-</b>	<b>15,671</b>
of which:				
Attributable to the Australian Government	12,728	-	-	12,728
Attributable to non-controlling interest	2,943	-	-	2,943
<b>External transactions</b>				
Dividend distribution	(12,539)	-	-	(12,539)
<b>Contributions by owners</b>				
Equity injection - Appropriation	-	-	22,850	22,850
Other	-	-	23,650	23,650
<b>Sub-total transactions with owners</b>	<b>3,132</b>	<b>-</b>	<b>46,500</b>	<b>49,632</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>564,129</b>	<b>4,332</b>	<b>1,526,963</b>	<b>2,095,424</b>
Less: non-controlling interests	7,647	1,276	219,111	228,034
<b>Closing balance attributable to the Australian Government</b>	<b>556,482</b>	<b>3,056</b>	<b>1,307,852</b>	<b>1,867,390</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	9,361	9,420	9,615	9,736	9,851
Receipts from Government	31,485	29,280	27,500	27,500	27,500
Sale of goods and rendering of services	116,436	85,772	96,246	104,486	108,090
Interest	52,800	63,494	66,669	68,002	69,362
Dividends	7,442	9,021	9,246	9,468	9,448
Other	24,039	22,788	19,133	20,289	20,105
<b>Total cash received</b>	<b>241,563</b>	<b>219,775</b>	<b>228,409</b>	<b>239,481</b>	<b>244,356</b>
<b>Cash used</b>					
Employees	53,376	53,938	54,973	56,071	57,188
Suppliers	118,003	100,701	101,625	104,730	107,920
Borrowing costs	951	373	564	675	837
Interest payments on lease liability	381	330	295	235	242
Other	14,931	9,876	11,051	12,017	14,068
<b>Total cash used</b>	<b>187,642</b>	<b>165,218</b>	<b>168,508</b>	<b>173,728</b>	<b>180,255</b>
<b>Net cash from/(used by) operating activities</b>	<b>53,921</b>	<b>54,557</b>	<b>59,901</b>	<b>65,753</b>	<b>64,101</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant, equipment and intangible	1,239	-	3,766	2,055	2,389
Proceeds from sales of financial instruments	49,358	35,213	60,214	80,786	80,342
Other - loans repayments	314,288	289,100	265,289	278,101	310,094
<b>Total cash received</b>	<b>364,885</b>	<b>324,313</b>	<b>329,269</b>	<b>360,942</b>	<b>392,825</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	-	5,230	-	-	-
Purchase of financial instruments	141,991	23,777	59,081	55,111	49,243
Other - loans & advances	313,856	385,634	365,825	405,022	440,115
<b>Total cash used</b>	<b>455,847</b>	<b>414,641</b>	<b>424,906</b>	<b>460,133</b>	<b>489,358</b>
<b>Net cash from/(used by) investing activities</b>	<b>(90,962)</b>	<b>(90,328)</b>	<b>(95,637)</b>	<b>(99,191)</b>	<b>(96,533)</b>

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	41,600	22,850	22,850	22,850	22,850
Other	10,000	23,650	10,000	10,000	10,000
<b>Total cash received</b>	<b>51,600</b>	<b>46,500</b>	<b>32,850</b>	<b>32,850</b>	<b>32,850</b>
<b>Cash used</b>					
Repayments of borrow ings					
Principal payments on lease liability	2,885	2,373	3,078	3,035	2,584
Dividends paid	-	12,539	-	-	-
Equity redeemed	15,686	-	-	-	-
<b>Total cash used</b>	<b>18,571</b>	<b>14,912</b>	<b>3,078</b>	<b>3,035</b>	<b>2,584</b>
<b>Net cash from/(used by) financing activities</b>	<b>33,029</b>	<b>31,588</b>	<b>29,772</b>	<b>29,815</b>	<b>30,266</b>
<b>Net increase/(decrease) in cash held</b>	<b>(4,012)</b>	<b>(4,183)</b>	<b>(5,964)</b>	<b>(3,623)</b>	<b>(2,166)</b>
Cash and cash equivalents at the beginning of the reporting period	141,940	137,928	133,745	127,781	124,158
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>137,928</b>	<b>133,745</b>	<b>127,781</b>	<b>124,158</b>	<b>121,992</b>

Prepared on Australian Accounting Standards basis.



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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Equity injections - Bill 2	41,600	22,850	22,850	22,850	22,850
<b>Total new capital appropriations</b>	<b>41,600</b>	<b>22,850</b>	<b>22,850</b>	<b>22,850</b>	<b>22,850</b>
<b>Provided for:</b>					
IBA's IHOP	41,600	22,850	22,850	22,850	22,850
<b>Total items</b>	<b>41,600</b>	<b>22,850</b>	<b>22,850</b>	<b>22,850</b>	<b>22,850</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources (a)	-	5,230	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>5,230</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	-	5,230	-	-	-
<b>Total cash used to acquire assets</b>	<b>-</b>	<b>5,230</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

- (a) May include the following section 74 external receipts:
- sponsorship, subsidy, gift or similar contribution
  - internally developed assets, and
  - proceeds from the sale of assets.

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

	Buildings	Other property, plant and equipment	Investment property	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>					
Gross book value	39,018	58,913	185,634	20,964	304,529
Gross book value - ROU assets	16,489				16,489
Accumulated depreciation/ amortisation and impairment	(8,115)	(33,526)	-	(7,887)	(49,528)
Accumulated depreciation/amortisation and impairment - ROU assets	(4,021)	(174)	-	-	(4,195)
<b>Opening net book balance</b>	<b>43,371</b>	<b>25,213</b>	<b>185,634</b>	<b>13,077</b>	<b>267,295</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - other	-	-	-	5,230	5,230
<b>Total additions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,230</b>	<b>5,230</b>
<b>Other movements</b>					
Depreciation/amortisation expense	(1,656)	(3,087)	-	(1,047)	(5,790)
Depreciation/amortisation on ROU assets	(1,883)	-	-	-	(1,883)
Disposals					-
From disposal of entities or operations (including restructuring)	(3,482)	(800)	-	-	(4,282)
<b>Total other movements</b>	<b>(7,021)</b>	<b>(3,887)</b>	<b>-</b>	<b>(1,047)</b>	<b>(11,955)</b>
<b>As at 30 June 2024</b>					
Gross book value	35,536	58,113	185,634	26,194	305,477
Gross book value - ROU assets	16,489	-	-	-	16,489
Accumulated depreciation/ amortisation and impairment	(5,677)	(36,613)	-	(8,934)	(51,224)
Accumulated depreciation/amortisation and impairment - ROU assets	(5,904)	(174)	-	-	(6,078)
<b>Closing net book balance</b>	<b>40,444</b>	<b>21,326</b>	<b>185,634</b>	<b>17,260</b>	<b>264,664</b>

Prepared on Australian Accounting Standards basis.

# **Indigenous Land and Sea Corporation**

**Entity resources and planned  
performance**



# Indigenous Land and Sea Corporation

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# Indigenous Land and Sea Corporation

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

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

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

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

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

In the year ahead, the ILSC will focus on:

- in the 2023-24 period, the ILSC will begin the implementation of its 2023-28 National Indigenous Land and Sea Strategy (NILSS).
- In line with this strategy, the ILSC will focus its efforts across six Strategic Priorities:
  - Returning Country – Expand Indigenous rights and interests in Country
  - Managing Country – Grow Indigenous-led initiatives on Country
  - Sector Leadership – Increase Indigenous influence on priority sectors
  - Meaningful Connection – Build beneficial partnerships
  - Excellent Service – Provide high-quality services
  - Cultural Leadership – Step up as a culturally capable leader

For the 2023-24 year, the ILSC will focus on deepening its understanding of the aspirations of Aboriginal people and Torres Strait Islanders and the opportunities on Country across each of these priority areas to serve the delivery of the NILSS to 2028. Over the period of this budget, the ILSC will plan, track and report on its progress against the NILSS with Annual Action Plans and the delivery of Annual 'Returning and Managing Country' reports.

- also in 2024, the ILSC will undertake the preparation and publication of the Regional Indigenous Land and Sea Strategies 2023-28, underpinning the delivery of the NILSS and forming the operational plans for the ILSC's Western (Perth), Central (Adelaide) and Eastern (Brisbane) Divisions.
- across the forward estimates period, the ILSC will focus on its core activities of returning and managing country aligned to its annual NILSS Action plans. Consistent with a focus on the acquisition of fresh and salt-water Country and an expectation of supporting larger, longer run management projects to support both the aspirations of Indigenous groups already holding land and water interests and the development of sector leadership, the ILSC has reduced its acquisition targets across this period

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

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

The ILSC delivers its operations through:

- its principal grants program – Our Country Our Future – delivered from three Divisional offices: Western (Perth), Central (Adelaide) and Eastern (Brisbane) where new land and water acquisition and management projects are developed and delivered with Indigenous groups



- its subsidiaries, which are specifically structured and geared to generate outcomes through operating commercially in industry sectors in which Indigenous peoples hold a competitive advantage:
  - Voyages Indigenous Tourism Australia (Voyages) Pty Ltd, which owns and manages Ayers Rock Resort, Northern Territory (NT), and manages one other tourism enterprise developed by the ILSC
  - Primary Partners Ltd which employs labour on a number of agribusinesses developed by the ILSC on ILSC-owned land, and
  - National Centre of Indigenous Excellence (NCIE) Ltd, which operates from the recently divested site of the same name in Redfern, Sydney, NSW.

The ILSC anticipates the divestment of the NCIE Ltd within the forward estimates period. This will lead the ILSC to adjust its performance expectations from 2025 to capture the performance impacts of the transition of operations for the NCIE site.

## **1.2 Entity resource statement**

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

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

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

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

**Table 1.1: Indigenous Land and Sea Corporation resource statement — Budget estimates for 2023-24 as at May Budget 2023**

	2022-23 <i>Estimated actual</i> \$'000	2023-24 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>49,012</b>	<b>49,098</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services (a)		
Outcome 1	10,629	9,812
Total annual appropriations	10,629	9,812
Special accounts (b)		
Indigenous Land and Sea Corporation Special Funding Account	59,525	62,137
Total special accounts	59,525	62,137
Amounts received from related entities		
Amounts from other entities (c)	1,240	1,240
Total amounts received from related entities	1,240	1,240
<b>Total funds from Government</b>	<b>71,394</b>	<b>73,189</b>
<b>Funds from other sources</b>		
Interest		
Royalties		
Sale of goods and services	5,807	6,252
Other	14,714	11,625
<b>Total funds from other sources</b>	<b>20,521</b>	<b>17,877</b>
<b>Total net resourcing for Indigenous Land and Sea Corporation</b>	<b>140,927</b>	<b>140,164</b>
	2022-23	2023-24
<b>Average staffing level (number)</b>	<b>195</b>	<b>195</b>

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

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

(a) Appropriation Bill (No. 1) 2023-24.

(b) A Commonwealth Corporate Entity (CCE) may receive payment from a special account held by a Non-Corporate Commonwealth Entity (NCCE). The CCE does not hold the special account itself and therefore does not have a balance carried forward from earlier years.

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

### **1.3 Budget measures**

ILSC has no budget measures in the 2023-24 Budget.

## Section 2: Outcomes and planned performance

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

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

**Note:**

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

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

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

## 2.1 Budgeted expenses and performance for Outcome 1

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

### *Budgeted expenses for Outcome 1*

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>Program 1.1: Acquire and manage indigenous land and water related interest</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	10,629	9,812	10,095	10,295	10,505
Payment from related entities	12,279	7,800	7,800	7,800	7,800
Special accounts					
Indigenous Land and Sea Corporation Special Funding Account	59,525	62,137	63,661	65,222	66,834
Revenues from other independent sources	14,976	11,164	11,266	11,003	10,678
<b>Total expenses for Program 1.1</b>	<b>97,409</b>	<b>90,913</b>	<b>92,822</b>	<b>94,320</b>	<b>95,817</b>
	2022-23	2023-24			
<b>Average staffing level (number)</b>	<b>195</b>	<b>195</b>			

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

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

<b>Outcome 1 - Enhanced socio-economic development, maintenance of cultural identity and protection of the environment by Indigenous Australians through the acquisition and management of land, water and water-related rights.</b>		
<b>Program 1.1</b> The objective of this program is to acquire and manage Indigenous land and water-related interests.		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>acquiring and granting interests in land and water to Indigenous corporations to provide access to and protection of cultural and environmental values and to achieve socioeconomic development.</li> <li>assisting Indigenous groups manage their land and water-based interests (through grants, guarantees, loans or provision of services) to manage their interests sustainably including the development of viable enterprises.</li> <li>operating subsidiary companies that manage agricultural, tourism and community-based enterprises on lands and waters over which Indigenous Australians hold a legal interest; these enterprises provide training, employment and other opportunities for Indigenous communities and individuals.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	<i>Performance measures for 2022-23 described in 2022-23 October Portfolio Budget Statements</i>	<i>Expected performance results against measures for 2022-23 as described in 2022-23 October Portfolio Budget Statements.</i>
	Deliverable 1	<i>Achieved</i>
	Interests in land and water/waters	
	Deliverable 2	<i>Achieved</i>
	Interests granted	
	Deliverable 3	<i>Exceeded</i>
	Number of active acquisition and management projects	
	KPI 1-Indigenous employment <ul style="list-style-type: none"> <li>Number of Indigenous staff directly employed across the ILSC Group</li> <li>Number of Indigenous employment outcomes enabled by ILSC funded projects active in financial year</li> </ul>	<i>Exceeded</i> <i>Exceeded</i>
	KPI 2 - Indigenous training <ul style="list-style-type: none"> <li>Number of Indigenous trainees hosted/employed across the ILSC Group</li> <li>Number of Indigenous training completions enabled by ILSC funded projects active in financial year</li> </ul>	<i>Achieved</i> <i>Achieved</i>

<b>Outcome 1 - Enhanced socio-economic development, maintenance of cultural identity and protection of the environment by Indigenous Australians through the acquisition and management of land, water and water-related rights.</b>		
<b>Program 1.1</b> The objective of this program is to acquire and manage Indigenous land and water-related interests.		
Prior year 2022-23	KPI 3- Indigenous business development  Number of Indigenous enterprises assisted by ILSC Group projects	<i>Achieved</i>
	KPI 4- Protection of Indigenous culture, heritage and the environment Proportion of ILSC Group projects commenced in the reporting period that maintained or protected Indigenous culture, heritage and/or the environment	<i>Achieved</i>
	KPI 5 - Collaboration  Proportion of ILSC Group projects commenced in the reporting period that that involved contributions from third parties (beyond immediate beneficiary group)	<i>On Track</i>
	KPI 6 - ILSC Group contribution to the Indigenous Estate	<i>N/A</i>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2023-24	Deliverable 1 Interests in land and water/waters	5
	Deliverable 2  Interests granted	8
	Deliverable 3  Number of active acquisition and management projects	120
	KPI 1 - Indigenous employment <ul style="list-style-type: none"> <li>A. Number of Indigenous staff directly employed across the ILSC Group</li> <li>B. Number of Indigenous employment outcomes enabled by ILSC funded projects active in financial year</li> </ul>	440 300
	KPI 2 - Indigenous training <ul style="list-style-type: none"> <li>A. Number of Indigenous trainees hosted/employed across the ILSC Group</li> <li>B. Number of Indigenous training completions enabled by ILSC funded projects active in financial year</li> </ul>	180 1000



<b>Outcome 1 - Enhanced socio-economic development, maintenance of cultural identity and protection of the environment by Indigenous Australians through the acquisition and management of land, water and water-related rights.</b>		
<b>Program 1.1</b> The objective of this program is to acquire and manage Indigenous land and water-related interests.		
Budget Year 2023-24	KPI 3- Indigenous business development  Number of Indigenous enterprises assisted by ILSC Group projects	50
	KPI 4- Protection of Indigenous culture, heritage and the environment  Proportion of ILSC Group projects commenced in the reporting period that maintained or protected Indigenous culture, heritage and/or the environment	50%
	KPI 5 - Collaboration  Proportion of ILSC Group projects commenced in the reporting period that that involved contributions from third parties (beyond immediate beneficiary group)	60%
	KPI 6 - ILSC Group contribution to the Indigenous Estate	N/A
Forward Estimates 2024-27	As per 2023-24	As per 2023-24

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

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

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

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

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

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

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

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

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

### 3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	25,330	25,963	26,600	26,950	27,100
Suppliers	68,475	61,346	62,652	64,020	65,967
Depreciation and amortisation	3,604	3,604	3,570	3,350	2,750
<b>Total expenses</b>	<b>97,409</b>	<b>90,913</b>	<b>92,822</b>	<b>94,320</b>	<b>95,817</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	3,160	6,252	6,230	6,000	5,600
Interest	12,279	7,800	7,800	7,800	7,800
Indigenous Land and Sea Corporation Special Funding Account	59,525	62,137	63,661	65,222	66,834
Other	3,675	5,065	5,240	5,240	5,297
<b>Total own-source revenue</b>	<b>78,639</b>	<b>81,254</b>	<b>82,931</b>	<b>84,262</b>	<b>85,531</b>
<b>Total own-source income</b>	<b>78,639</b>	<b>81,254</b>	<b>82,931</b>	<b>84,262</b>	<b>85,531</b>
<b>Net (cost of)/contribution by services</b>	<b>(18,770)</b>	<b>(9,659)</b>	<b>(9,891)</b>	<b>(10,058)</b>	<b>(10,286)</b>
Revenue from Government	10,629	9,812	10,095	10,295	10,505
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(8,141)</b>	<b>153</b>	<b>204</b>	<b>237</b>	<b>219</b>
<b>Total comprehensive income/(loss)</b>	<b>(8,141)</b>	<b>153</b>	<b>204</b>	<b>237</b>	<b>219</b>
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(8,141)</b>	<b>153</b>	<b>204</b>	<b>237</b>	<b>219</b>
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>(8,141)</b>	<b>153</b>	<b>204</b>	<b>237</b>	<b>219</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	49,098	49,251	49,455	49,692	49,911
Trade and other receivables	302,206	302,206	303,213	302,943	302,993
Other investments	30,000	30,000	30,000	30,000	30,000
<b>Total financial assets</b>	<b>381,304</b>	<b>381,457</b>	<b>382,668</b>	<b>382,635</b>	<b>382,904</b>
<b>Non-financial assets</b>					
Land and buildings	5,858	4,130	2,160	360	-
Property, plant and equipment	48,503	48,503	48,403	48,353	45,963
Intangibles	3,280	3,280	3,280	3,280	3,280
Biological Assets	15,866	15,866	15,866	15,866	15,866
Inventories	153,419	153,419	153,419	153,419	153,419
Other non-financial assets	854	854	917	814	500
<b>Total non-financial assets</b>	<b>227,780</b>	<b>226,052</b>	<b>224,045</b>	<b>222,092</b>	<b>219,028</b>
<b>Total assets</b>	<b>609,084</b>	<b>607,509</b>	<b>606,713</b>	<b>604,727</b>	<b>601,932</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	11,475	10,464	10,464	9,241	7,227
Other payables	398	398	398	398	398
<b>Total payables</b>	<b>11,873</b>	<b>10,862</b>	<b>10,862</b>	<b>9,639</b>	<b>7,625</b>
<b>Interest bearing liabilities</b>					
Leases	6,486	5,769	4,769	3,769	2,769
<b>Total interest bearing liabilities</b>	<b>6,486</b>	<b>5,769</b>	<b>4,769</b>	<b>3,769</b>	<b>2,769</b>
<b>Provisions</b>					
Employee provisions	4,374	4,374	4,374	4,374	4,374
Other provisions	157,174	157,174	157,174	157,174	157,174
<b>Total provisions</b>	<b>161,548</b>	<b>161,548</b>	<b>161,548</b>	<b>161,548</b>	<b>161,548</b>
<b>Total liabilities</b>	<b>179,907</b>	<b>178,179</b>	<b>177,179</b>	<b>174,956</b>	<b>171,942</b>
<b>Net assets</b>	<b>429,177</b>	<b>429,330</b>	<b>429,534</b>	<b>429,771</b>	<b>429,990</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Reserves	19,055	19,055	19,055	19,055	19,055
Retained surplus (accumulated deficit)	410,122	410,275	410,479	410,716	410,935
<b>Total parent entity interest</b>	<b>429,177</b>	<b>429,330</b>	<b>429,534</b>	<b>429,771</b>	<b>429,990</b>
<b>Total equity</b>	<b>429,177</b>	<b>429,330</b>	<b>429,534</b>	<b>429,771</b>	<b>429,990</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023-24)**

	Retained earnings	Asset revaluation reserve	Total equity
	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>			
Balance carried forward from previous period	410,122	19,055	429,177
<b>Adjusted opening balance</b>	<b>410,122</b>	<b>19,055</b>	<b>429,177</b>
<b>Comprehensive income</b>			
Surplus/(deficit) for the period	153	-	153
<b>Total comprehensive income</b>	<b>153</b>	<b>-</b>	<b>153</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>410,275</b>	<b>19,055</b>	<b>429,330</b>
<b>Closing balance attributable to the Australian Government</b>	<b>410,275</b>	<b>19,055</b>	<b>429,330</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	10,629	9,812	10,095	10,295	10,505
Receipts from Government Indigenous Land and Sea Corporation Special Funding Account	1,240	1,240	1,240	1,240	1,297
Sale of goods and rendering of services	5,807	6,252	5,223	6,270	5,550
Other	5,480	3,825	4,000	4,103	4,314
<b>Total cash received</b>	<b>82,681</b>	<b>83,266</b>	<b>84,219</b>	<b>87,130</b>	<b>88,500</b>
<b>Cash used</b>					
Employees	24,759	25,963	26,600	26,950	27,100
Suppliers	62,090	62,357	62,652	65,243	67,981
Other	-	-	63	-	-
<b>Total cash used</b>	<b>86,849</b>	<b>88,320</b>	<b>89,315</b>	<b>92,193</b>	<b>95,081</b>
<b>Net cash from/(used by) operating activities</b>	<b>(4,168)</b>	<b>(5,054)</b>	<b>(5,096)</b>	<b>(5,063)</b>	<b>(6,581)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	1,500	1,593	1,500	1,500	-
<b>Total cash used</b>	<b>1,500</b>	<b>1,593</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>
<b>Net cash from/(used by) investing activities</b>	<b>(1,500)</b>	<b>(1,593)</b>	<b>(1,500)</b>	<b>(1,500)</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Receipts of borrowings	7,800	7,800	7,800	7,800	7,800
<b>Total cash received</b>	<b>7,800</b>	<b>7,800</b>	<b>7,800</b>	<b>7,800</b>	<b>7,800</b>
<b>Cash used</b>					
Principal payments on lease liability	2,046	1,000	1,000	1,000	1,000
<b>Total cash used</b>	<b>2,046</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Net cash from/(used by) financing activities</b>	<b>5,754</b>	<b>6,800</b>	<b>6,800</b>	<b>6,800</b>	<b>6,800</b>
<b>Net increase/(decrease) in cash held</b>	<b>86</b>	<b>153</b>	<b>204</b>	<b>237</b>	<b>219</b>
Cash and cash equivalents at the beginning of the reporting period	49,012	49,098	49,251	49,455	49,692
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>49,098</b>	<b>49,251</b>	<b>49,455</b>	<b>49,692</b>	<b>49,911</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23	2023-24	2024-25	2025-26	2026-27
	Estimated actual	Budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources (a)	2,977	1,876	1,500	1,500	-
<b>TOTAL</b>	<b>2,977</b>	<b>1,876</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases					
less: additions by creditors / borrow ings	2,977	1,876	1,500	1,500	-
less: ROU Addtions	(1,477)	(283)	-	-	-
<b>Total cash used to acquire assets</b>	<b>1,500</b>	<b>1,593</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

- (a) Includes the following section 74 external receipts:
- sponsorship, subsidy, gifts or similar contribution;
  - internally developed assets and
  - proceeds from the sale of assets.



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

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Biological assets	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>						
Gross book value	-	-	50,004	4,091	15,866	69,961
Gross book value - ROU assets	5,430	7,751	155	-	-	13,336
Accumulated depreciation/ amortisation and impairment	-	-	(1,511)	(811)	-	(2,322)
Accumulated depreciation/amortisation and impairment - ROU assets	(3,752)	(3,571)	(145)	-	-	(7,468)
<b>Opening net book balance</b>	<b>1,678</b>	<b>4,180</b>	<b>48,503</b>	<b>3,280</b>	<b>15,866</b>	<b>73,507</b>
<b>Capital asset additions</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - other	-	-	1,593	-	-	1,593
By purchase - other - ROU assets	283	-	-	-	-	283
<b>Total additions</b>	<b>283</b>	<b>-</b>	<b>1,593</b>	<b>-</b>	<b>-</b>	<b>1,876</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	-	(1,593)	-	-	(1,593)
Depreciation/amortisation on ROU assets	(844)	(1,167)	-	-	-	(2,011)
<b>Total other movements</b>	<b>(844)</b>	<b>(1,167)</b>	<b>(1,593)</b>	<b>-</b>	<b>-</b>	<b>(3,604)</b>
<b>As at 30 June 2024</b>						
Gross book value	-	-	51,597	4,091	15,866	71,554
Gross book value - ROU assets	5,713	7,751	155	-	-	13,619
Accumulated depreciation/ amortisation and impairment	-	-	(3,104)	(811)	-	(3,915)
Accumulated depreciation/amortisation and impairment - ROU assets	(4,596)	(4,738)	(145)	-	-	(9,479)
<b>Closing net book balance</b>	<b>1,117</b>	<b>3,013</b>	<b>48,503</b>	<b>3,280</b>	<b>15,866</b>	<b>71,779</b>

Prepared on Australian Accounting Standards basis.



# **National Indigenous Australians Agency**

## **Entity resources and planned performance**



# National Indigenous Australians Agency

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# National Indigenous Australians Agency

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

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

The NIAA achieves this by:

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

In service of these efforts, the NIAA leverages a strong regional presence, which helps align policies and investments with the needs of communities. The NIAA supports the Australian Government's efforts to build and maintain effective partnerships with Aboriginal and Torres Strait Islander people – and to ensure the Commonwealth's policies, programs and services are tailored to the needs of communities. In 2023-24, the NIAA's key priorities are:

- continue to implement the Government's commitments under the National Agreement on Closing the Gap and the Commonwealth Closing the Gap Implementation Plan
- implement the Uluru Statement from the Heart including providing support to deliver a referendum to enshrine an Aboriginal and Torres Strait Islander Voice in the Constitution
- enhance educational outcomes, strengthen job opportunities and reduce incarceration of First Nations adults and youth
- progress the development of a new jobs program that will replace the Community Development Program
- support First Nations people to care for and connect with Country
- continue to deliver the Territories Stolen Generations Redress Scheme
- champion reconciliation throughout Australia

## 1.2 Entity resource statement

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

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

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

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

### Changes to indexation framework for various programs

The indexation framework for programs indexed by Wage Cost Indices, including for government supported services, has been updated to better align with wages and prices and help organisations address the cost-of-living pressures they have been facing for some time.

Increased funding, over and above the usual indexation increase, has been provided to the following programs:

- Program 1.1 - Jobs, Land and the Economy
- Program 1.2 - Children and Schooling
- Program 1.3 - Safety and Wellbeing
- Program 1.4 - Culture and Capability
- Program 1.5 - Remote Australia Strategies
- Program 1.6 - Evaluation and Research
- Program 1.7 - NIAA Departmental



**Table 1.1: The NIAA resource statement — Budget estimates for 2023-24 as at May Budget 2023**

	2022-23 <i>Estimated actual</i> \$'000	2023-24 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)(c)	77,932	77,932
Departmental appropriation (d)	384,743	337,901
s74 External Revenue (e)	13,217	13,456
Departmental capital budget (f)	11,776	8,947
Annual appropriations - other services - non-operating		
Prior year appropriations available (c)	3,789	3,789
Equity injection (g)	2,101	2,101
<i>Total departmental annual appropriations</i>	<i>493,558</i>	<i>444,126</i>
<b>Total departmental resourcing</b>	<b>493,558</b>	<b>444,126</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b) (c)	70,133	70,133
Outcome 1	1,721,112	1,768,605
Annual appropriations - other services - specific payments to States, ACT, NT and local government (g)		
Outcome 1 (h)	3,635	3,635
<i>Total administered annual appropriations</i>	<i>1,794,880</i>	<i>1,842,373</i>
<i>Total administered special appropriations</i>	<i>75,355</i>	<i>79,600</i>
Special accounts (i)		
Opening balance	53,057	55,206
Appropriation receipts (j)	7,000	7,000
Statutory credit of royalty equivalent receipts	379,422	373,485
Non-appropriation receipts	1,674,371	1,534,945
<i>Total special account receipts</i>	<i>2,113,850</i>	<i>1,970,636</i>
<i>less administered appropriations drawn from special appropriations and credited to special accounts</i>	<i>(7,000)</i>	<i>(7,000)</i>
<b>Total administered resourcing</b>	<b>3,977,085</b>	<b>3,885,609</b>
<b>Total resourcing for NIAA</b>	<b>4,470,643</b>	<b>4,329,735</b>
	<i>2022-23</i>	<i>2023-24</i>
<b>Average staffing level (number)</b>	<b>1,294</b>	<b>1,414</b>

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

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

(a) Appropriation Bill (No.1) 2023-24.

(b) Represents unspent appropriations available from prior years.

(c) Excludes \$104.812 million subject to administrative quarantine by Finance or withheld under section 51 of the Public Governance, Performance and Accountability Act 2013 (PGPA Act).

(d) Excludes Departmental Capital Budget (DCB).

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

- (f) Departmental Capital Budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (g) Appropriation Bill (No.2) 2023-24.
- (h) Relates to appropriations sought for payment to the States, Territories and local governments in Appropriation Bill (No.2) 2023-24. Outcome 1 - Program 1.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of \$3.635 million to the Northern Territory in 202-23. Information on the terms and conditions can be found in the National Partnership on Northern Territory Remote Aboriginal Investment - [https://federalfinancialrelations.gov.au/sites/federalfinancialrelations.gov.au/files/2020-04/nt\\_remote\\_aboriginal\\_investment\\_np.pdf](https://federalfinancialrelations.gov.au/sites/federalfinancialrelations.gov.au/files/2020-04/nt_remote_aboriginal_investment_np.pdf). Terms and conditions are made under authority from section 7(2) of the COAG Reform Fund Act 2008 and the Intergovernmental Agreement on Federal Financial Relations.
- (i) For further information on special accounts, refer to Budget Paper No. 4 - Agency Resourcing. See Table 2.1.1 containing further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- (j) Amounts credited to the special accounts from administered special appropriation relating to the Indigenous Remote Service Delivery Special Accounts.

### 1.3 Budget measures

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

**Table 1.2: NIAA 2023-24 Budget measures  
Measures announced since the 2022-23 March Budget**

Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	
<b>Payment measures</b>						
Better Safer Future for Central Australia Plan (a)						
Administered payment	1.3	-	5,978	4,019	2,191	-
Departmental payment	1.7	-	4,163	3,942	204	-
<b>Total</b>		-	<b>10,141</b>	<b>7,961</b>	<b>2,395</b>	-
Closing the Gap - Further Investment (b)(c)						
Administered payment	1.1 - 1.5	(5,924)	136,588	26,052	(15,148)	(44,064)
Departmental payment	1.7	(2,025)	7,726	3,909	1,115	975
<b>Total</b>		<b>(7,949)</b>	<b>144,314</b>	<b>29,961</b>	<b>(14,033)</b>	<b>(43,089)</b>
Delivering the Referendum to recognise Aboriginal and Torres Strait Peoples in the Constitution through a Voice to Parliament (a) (b)						
Departmental payment	1.7	-	5,522	-	-	-
<b>Total</b>		-	<b>5,522</b>	-	-	-
Women's Safety - First Nations (a)						
Administered payment	1.3	-	16,176	34,474	6,197	5,849
Departmental payment	1.7	-	2,811	3,350	688	681
<b>Total</b>		-	<b>18,987</b>	<b>37,824</b>	<b>6,885</b>	<b>6,530</b>
<b>Total payment measures</b>						
Administered		(5,924)	158,742	64,545	(6,760)	(38,215)
Departmental		(2,025)	20,222	11,201	2,007	1,656
<b>Total</b>		<b>(7,949)</b>	<b>178,964</b>	<b>75,746</b>	<b>(4,753)</b>	<b>(36,559)</b>

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

- (a) This is a cross portfolio measure. The full measure description and package details appear in the Budget Paper No. 2.
- (b) These measures were partially funded through Appropriation Bill 3 and are also published in the 2022-23 Prime Minister and Cabinet Portfolio Additional Estimates Statements.
- (c) This excludes a provision in the Contingency Reserve for future cross agency measures.

## Section 2: Outcomes and planned performance

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

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

**Note:**

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

The most recent corporate plan for the NIAA can be found at:  
[www.niaa.gov.au/resource-centre/niaa/niaa-corporate-plan-2023-24](http://www.niaa.gov.au/resource-centre/niaa/niaa-corporate-plan-2023-24)

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

## 2.1 Budgeted expenses and performance for Outcome 1

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

### Linked programs

<b>Attorney-General's Department</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 - Attorney-General's Department Operating Expenses - Legal Services and Families</li> <li>• Program 1.4 - Justice Services</li> <li>• Program 1.6 - Criminal Justice</li> </ul>
<p>Contribution to Outcome made by linked programs</p> <p>The Attorney-General's Department (AGD) works with the NIAA by supporting the efficient operation of the native title system. AGD works with the NIAA by supporting the objective and principles of legal assistance services and funding under the National Strategic Framework for Legal Assistance, and contributes to the objectives of the Indigenous Advancement Strategy and achieving the justice targets (Targets 10 and 11) under the National Agreement on Closing the Gap by:</p> <ul style="list-style-type: none"> <li>• administering the National Legal Assistance Partnership 2020-25 that includes funding to Aboriginal and Torres Strait Islander Legal Services to deliver culturally appropriate services consistent with self-determination and to improve justice outcomes for First Nations Australians.</li> <li>• providing funding to the representative peak body for Aboriginal and Torres Strait Islander Legal Services, National Aboriginal and Torres Strait Islander Legal Services, and supporting collaboration and genuine partnership with First Nations organisations.</li> <li>• implementing the Government's commitment to establish an independent National Justice Reinvestment Unit and up to 30 community-led place-based justice reinvestment initiatives aimed at reducing First Nations incarceration rates and addressing the underlying causes of contact with the criminal justice system.</li> </ul>

<b>Department of Agriculture, Fisheries and Forestry</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.2 - Sustainable Management - Natural Resources</li> <li>• Program 2.1 - Biosecurity and Export Services</li> </ul>
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Agriculture, Fisheries and Forestry (DAFF) and the NIAA partner with First Nations Ranger groups to deliver biosecurity work that protects Australian agriculture and the northern Australian environment. DAFF, DCCEEW and NIAA also work together to provide opportunities for First Nations communities and land managers to engage with programs funded under the Natural Heritage Trust.</p>

<b>Department of Climate Change, Energy, the Environment and Water</b>
<b>Programs</b> <ul style="list-style-type: none"><li>• Program 2.1 – Sustainable Management of Natural Resources and the Environment</li></ul>
Contribution to Outcome 1 made by linked programs The Department of Climate Change, Energy, the Environment and Water works with the NIAA to provide opportunities for First Nations communities and land managers to engage with the National Landcare Program.

<b>Department of Employment and Workplace Relations</b>
<b>Programs</b> <ul style="list-style-type: none"><li>• Program 1 – Employment Services</li></ul>
Contribution to Outcome 1 made by linked programs The Department of Employment and Workplace Relations contributes to Outcome 1 by fostering a productive and competitive labour market through policies and programs that assist job seekers into work, including secure work, and meet employer and industry needs.

<b>Department of Industry, Science and Resources</b>
<b>Programs</b> <ul style="list-style-type: none"><li>• Program 1.1 - Growing innovative and competitive businesses, industries and regions</li><li>• Program 1.3 - Supporting a strong resources sector</li></ul>
Contribution to Outcome 1 made by linked programs The Department of Industry, Science and Resources has been consulting with NIAA to ensure activities improve the lives of First Nations peoples. This includes supporting greater access to mainstream business support offerings by First Nations business owners and ensuring that the Buy Australia Plan, Major Project Facilitation Agency, resources projects and the Square Kilometre Array provide opportunities and benefits for First Nations businesses and communities.

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

<b>Department of Social Services</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 1.6 – Working Age Payments</li> <li>• Program 1.7 – Student Payments</li> <li>• Program 2.1 – Families and Communities</li> <li>• Program 3.1 – Disability and Carers</li> <li>• Program 4.1 – Housing and Homelessness</li> </ul>
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Social Services (DSS) has policy responsibility for student payments, including ABSTUDY, which provide financial assistance to First Nations families and students to encourage participation and retention in secondary and tertiary education. Some payments (i.e. Relocation Scholarships and Student Start-up Loans) are subject to mutual exclusion provisions for some scholarships which are administered by the NIAA (i.e. Commonwealth Accommodation Costs Scholarship and Commonwealth Education Costs Scholarship) preventing double payment for the same period.</p> <p>DSS contributes to the IAS by supporting the development of stronger families and more resilient communities. This includes supporting First Nations families and communities to enjoy similar levels of physical emotional and social wellbeing to that enjoyed by other Australians; supporting families to give children a good start in life; supporting access to affordable housing; and supporting remote strategic investments and remote housing strategies.</p> <p>DSS also contributes to the IAS by supporting eligible First Nations peoples living in non-remote regions with a disability into work.</p> <p>DSS is responsible for leading the Commonwealth’s implementation of three targets under the National Agreement on Closing the Gap, Target 9a (housing), Target 12 (out-of-home care), Target 13 (family violence); and the cross-cutting outcome for disability.</p> <p>DSS contributes a range of initiatives and actions toward achieving these targets as set out in the Commonwealth Closing the Gap Implementation Plan (Implementation Plan)</p>

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and Action Tables. The Implementation Plan was tabled in the Australian Parliament on 13 February 2023 and the Action Tables were published on the NIAA website at that time. The Action Tables will be updated quarterly.

Safe and Supported: the National Framework for Protecting Australia’s Children 2021-2031 aims to make significant and sustained progress in reducing child abuse and neglect and its generation impacts. Safe and Supported is also the key mechanism for achieving Target 12 on Closing the Gap. The Safe and Supported First Action Plan and Safe and Supported Aboriginal and Torres Strait Islander First Action Plan were developed in partnership with First Nations leaders and state and territory governments, and in close collaboration with the non-government sector. The Action Plans were released on 31 January 2023.

DSS has funded a new collection of family, domestic and sexual violence statistics for First Nations peoples. This will form a significant part of the evidence-base on violence against women and children, and address the gap in data on violence experienced by First Nations peoples.

The data collected will inform reporting on Closing the Gap Target 13.

In October 2022, the National Plan to End Violence against Women and Children 2022-32 (The National Plan) was launched. As part of this work, DSS is working in partnership with the Aboriginal and Torres Strait Islander Advisory Council on domestic, family and sexual violence (the Advisory Council). The Advisory Council has been tasked with the development of a dedicated Aboriginal and Torres Strait Islander Action Plan (Action Plan) under the National Plan. The Action Plan is currently under public consultation and will be implemented from 1 July 2023.

DSS is delivering the Closing the Gap Outcomes and Evidence Fund, which provides up to \$38.6 million to support Aboriginal Community-Controlled Organisations (ACCOs) to co design, trial and evaluate projects in a culturally appropriate way, to reduce child removal and domestic violence rates, and improve the Government’s evidence base. Projects will contribute to Targets 12 and 13, and must also address the Closing the Gap cross-cutting outcome area of disability.

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

DSS conducts the Longitudinal Study of Indigenous Children. The study started in 2008 and follows the development of two cohorts of up to 1,700 children as they transition from infants all the way to adulthood. A range of physical, social and economic information about the child and their family is collected annually. Survey results are used



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to understand what helps First Nations children grow up strong. Microdata is publicly released to approved researchers through the Australian Data Archive.

DSS drives the implementation of Australia’s Disability Strategy 2021-2031 across governments, the NIIA has a responsibility to apply the Strategy’s Guiding Principles when considering policy, program, service or systems so that they are appropriate and accessible for First Nations peoples with disability.

DSS is also leading the Early Childhood Targeted Action Plan to support Australia’s Disability Strategy 2021-2031. It aims to strengthen early identification, information, supports and pathways for young children with disability or developmental concerns, their parent and carers. This includes First Nations and culturally and linguistically diverse children, their parents and carers. It will also encourage better collaboration between programs and services to support the development and wellbeing of children to help them thrive across and between life stages.

DSS is progressing a number of activities to develop the new National Early Childhood program for children with disability or developmental concerns with service delivery expected to commence in late 2022. The program will deliver a range of disability-specific information, workshops and supported playgroups for young children aged 0 to 8 years with disability or developmental concerns. The new program will assist in meeting the Closing the Gap Target 4 – Aboriginal and Torres Strait Islander children thrive in their early years.

**Services Australia****Programs**

- Program 1.1 – Strategy and Corporate Enabling
- Program 1.2 – Customer Service Delivery
- Program 1.3 – Technology and Transformation

Contribution to Outcome 1 made by linked programs

Payments and services under the IAS are delivered by Services Australia under a number of First Nations specific and mainstream programs.

*Budgeted expenses for Outcome 1*

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>Program 1.1: Jobs, Land and the Economy</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1) (a)	829,394	874,584	859,767	915,086	927,279
<b>Total annual administered expenses</b>	<b>829,394</b>	<b>874,584</b>	<b>859,767</b>	<b>915,086</b>	<b>927,279</b>
Special appropriations					
<i>Aboriginal Land Rights (Northern Territory Act) 1976 - Ranger Agreement</i>	1,096	1,118	1,140	1,163	1,163
<i>Public Governance, Performance and Accountability Act 2013, s.77</i>	10	10	10	10	10
<b>Total special appropriation expenses</b>	<b>1,106</b>	<b>1,128</b>	<b>1,150</b>	<b>1,173</b>	<b>1,173</b>
Aboriginals and Torres Strait Islander Corporations Unclaimed Money Account					
	12	12	12	12	12
Aboriginals Benefit Account Indigenous Land and Sea Corporation Funding Special Account (b)	417,952	298,945	299,766	364,441	366,628
Services for Other Entities and Trust Moneys	58,176	62,245	64,736	66,595	68,297
	100	100	100	100	100
<b>Total special account expenses</b>	<b>476,240</b>	<b>361,302</b>	<b>364,614</b>	<b>431,148</b>	<b>435,037</b>
Expenses not requiring appropriation in the Budget year (c)	355	366	370	364	367
<b>Administered total</b>	<b>1,307,095</b>	<b>1,237,380</b>	<b>1,225,901</b>	<b>1,347,771</b>	<b>1,363,856</b>
<b>Total expenses for program 1.1</b>	<b>1,307,095</b>	<b>1,237,380</b>	<b>1,225,901</b>	<b>1,347,771</b>	<b>1,363,856</b>
<b>Program 1.2: Children and Schooling</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1) (a)	278,092	272,676	293,426	284,762	264,922
Other services (Appropriation Bill No. 2) (d)	3,635	3,635	-	-	-
<b>Total annual administered expenses</b>	<b>281,727</b>	<b>276,311</b>	<b>293,426</b>	<b>284,762</b>	<b>264,922</b>
Special appropriations					
<i>Higher Education Support Act 2003</i>	74,249	78,472	83,086	85,984	88,347
<b>Total special appropriation expenses</b>	<b>74,249</b>	<b>78,472</b>	<b>83,086</b>	<b>85,984</b>	<b>88,347</b>
Expenses not requiring appropriation in the Budget year (c)	40	32	33	33	33
<b>Administered total</b>	<b>356,016</b>	<b>354,815</b>	<b>376,545</b>	<b>370,779</b>	<b>353,302</b>
<b>Total expenses for program 1.2</b>	<b>356,016</b>	<b>354,815</b>	<b>376,545</b>	<b>370,779</b>	<b>353,302</b>

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2022-23	2023-24	2024-25	2025-26	2026-27
	Estimated	Budget	Forw ard	Forw ard	Forw ard
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 1.3: Safety and Wellbeing</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	458,546	452,885	430,258	399,936	314,111
<b>Total annual administered expenses</b>	<b>458,546</b>	<b>452,885</b>	<b>430,258</b>	<b>399,936</b>	<b>314,111</b>
<b>Administered total</b>	<b>458,546</b>	<b>452,885</b>	<b>430,258</b>	<b>399,936</b>	<b>314,111</b>
<b>Total expenses for program 1.3</b>	<b>458,546</b>	<b>452,885</b>	<b>430,258</b>	<b>399,936</b>	<b>314,111</b>
<b>Program 1.4: Culture and Capability</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1) (a)	79,564	93,587	72,083	60,110	55,793
<b>Total annual administered expenses</b>	<b>79,564</b>	<b>93,587</b>	<b>72,083</b>	<b>60,110</b>	<b>55,793</b>
Expenses not requiring appropriation in the Budget year (c)	1,038	1,361	1,081	1,160	1,200
<b>Administered total</b>	<b>80,602</b>	<b>94,948</b>	<b>73,164</b>	<b>61,270</b>	<b>56,993</b>
<b>Total expenses for program 1.4</b>	<b>80,602</b>	<b>94,948</b>	<b>73,164</b>	<b>61,270</b>	<b>56,993</b>
<b>Program 1.5: Remote Australia Strategies</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1) (a) (e)	59,062	65,758	181,303	182,895	186,249
<b>Total annual administered expenses</b>	<b>59,062</b>	<b>65,758</b>	<b>181,303</b>	<b>182,895</b>	<b>186,249</b>
Special accounts					
Indigenous Remote Service Delivery Special Account	9,489	15,421	14,708	7,500	-
<b>Total special account expenses</b>	<b>9,489</b>	<b>15,421</b>	<b>14,708</b>	<b>7,500</b>	<b>-</b>
Expenses not requiring appropriation in the Budget year (c)	728	545	687	654	629
<i>less expenses made from appropriations credited to special accounts</i>	<i>(8,500)</i>	<i>(7,000)</i>	<i>(7,000)</i>	<i>(7,000)</i>	<i>-</i>
<b>Administered total</b>	<b>60,779</b>	<b>74,724</b>	<b>189,698</b>	<b>184,049</b>	<b>186,878</b>
<b>Total expenses for program 1.5</b>	<b>60,779</b>	<b>74,724</b>	<b>189,698</b>	<b>184,049</b>	<b>186,878</b>
<b>Program 1.6: Evaluation and Research</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	10,677	9,115	10,993	11,247	11,461
<b>Administered total</b>	<b>10,677</b>	<b>9,115</b>	<b>10,993</b>	<b>11,247</b>	<b>11,461</b>
<b>Total expenses for program 1.6</b>	<b>10,677</b>	<b>9,115</b>	<b>10,993</b>	<b>11,247</b>	<b>11,461</b>
<b>Program 1.7: Program Support</b>					
Departmental expenses					
Departmental appropriation (f)	339,645	337,901	288,975	282,542	266,622
s74 External Revenue (g)	11,504	11,613	11,613	11,613	15,746
Expenses not requiring appropriation in the Budget year (c)	20,415	22,050	22,196	22,261	18,679
<b>Departmental total</b>	<b>371,564</b>	<b>371,564</b>	<b>322,784</b>	<b>316,416</b>	<b>301,047</b>
<b>Total expenses for program 1.7</b>	<b>371,564</b>	<b>371,564</b>	<b>322,784</b>	<b>316,416</b>	<b>301,047</b>

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,715,335	1,768,605	1,847,830	1,854,036	1,759,815
Other services (Appropriation Bill No. 2) (d)	3,635	3,635	-	-	-
Special appropriations	75,355	79,600	84,236	87,157	89,520
Special accounts	485,729	376,723	379,322	438,648	435,037
Expenses not requiring appropriation in the Budget year (c)	1,806	1,938	1,801	1,847	1,862
<i>less expenses made from appropriations credited to special accounts</i>	<i>(8,500)</i>	<i>(7,000)</i>	<i>(7,000)</i>	<i>(7,000)</i>	<i>-</i>
<b>Administered total</b>	<b>2,273,360</b>	<b>2,223,501</b>	<b>2,306,189</b>	<b>2,374,688</b>	<b>2,286,234</b>
Departmental expenses (f)					
Departmental appropriation	339,645	337,901	288,975	282,542	266,622
s74 External Revenue (g)	11,504	11,613	11,613	11,613	15,746
Expenses not requiring appropriation in the Budget year (c)	20,415	22,050	22,196	22,261	18,679
<b>Departmental total</b>	<b>371,564</b>	<b>371,564</b>	<b>322,784</b>	<b>316,416</b>	<b>301,047</b>
<b>Total expenses for Outcome 1</b>	<b>2,644,924</b>	<b>2,595,065</b>	<b>2,628,973</b>	<b>2,691,104</b>	<b>2,587,281</b>

	2022-23	2023-24
<b>Average staffing level (number)</b>	<b>1,294</b>	<b>1,414</b>

- (a) A decision that reallocated funding within Administered programs 1.1, 1.2, 1.4, and 1.5 from 2020-21 across the forward estimates, terminates in 2024-25.
- (b) The purpose of the Indigenous Land and Sea Corporation Funding (ILSCF) Special Account is to make the annual and discretionary additional payments to the Indigenous Land and Sea Corporation (ILSC). Funds are received from the Aboriginal and Torres Strait Islander Land and Sea Future Fund (ATSILSFF) Special Account managed by the Future Fund Agency and Board of Guardians under the Finance Portfolio.
- (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.
- (d) Program 1.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of \$3.635 million to the Northern Territory in 2022-23 and 2023-24. Information on the terms and conditions can be found in the National Partnership on the Northern Territory Remote Aboriginal Investment [here](#). Terms and conditions are made under authority from section 7(2) of the *COAG Reform Fund Act 2008* and the Intergovernmental Agreement on Federal Financial Relations. The National Partnership on Northern Territory Remote Aboriginal Investment is expected to expire on 30 June 2024.
- (e) The expense in Program 1.5: Remote Australia Strategies increases in 2023-24 due to an ongoing provision established for the Commonwealth's liability for housing leases in the Northern Territory.
- (f) Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as government priorities change.
- (g) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

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

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2023-24 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 1 – Lead the development and implementation of the Australian Government’s agenda to support the self-determination and aspirations of Aboriginal and Torres Strait Islander peoples and communities through working in partnership and effectively delivering programs.</b>		
<b>Program 1.1 – Jobs, Land and the Economy</b>		
The objectives of program 1.1 are to enhance Indigenous Australians economic rights, improve employment and pathways to jobs, foster Indigenous business and assist Indigenous people to generate economic and social benefits from effective use of their land and waters, particularly in remote areas resulting in positive progress on relevant Closing the Gap outcomes.		
<b>Key Activities (a)</b>	Designing, implementing and delivering policies, strategies and programs to enhance Indigenous economic outcomes.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	IAS activities contribute towards increased Indigenous employment, business and economic development.	90% of IAS Program 1.1 activities are assessed by NIAA agreement managers as having core service delivery which meet or exceeded requirements <i>Year-end forecast: Substantially on track</i>
<b>Year</b>	<b>Performance measures</b>	<b>Year</b>
Budget Year 2023-24	Proportion of IAS Program 1.1 activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.	90%
Forward Estimates 2024-27	As per 2023-24	As per 2023-24
Material changes to Program 1.1 resulting from 2023-24 Budget Measures: Nil		

(a) Note the 'Key Activities' of the Portfolio Budget Statements align to the 'Activities' defined in the 2022-23 Corporate Plan. In the 2023-24 Corporate Plan the language will be updated to 'Key Activities' to improve alignment with the Portfolio Budget Statements.

<b>Program 1.2 – Children and Schooling</b>		
The objectives of program 1.2 are improved wellbeing, development, access and attainment of education for First Nations children and students, resulting in positive progress on relevant Closing the Gap outcomes.		
<b>Key Activities (a)</b>	Design, implement and deliver policies, strategies and programs to support early childhood development and wellbeing; school attendance, engagement and attainment; and further education.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	IAS activities contribute towards supporting early childhood development and wellbeing, school attendance, attainment and improved post school pathways.	90% of IAS Program 1.2 activities are assessed by NIAA agreement managers as having core service delivery which meet or exceeded requirements <i>Year-end forecast: Substantially on track</i>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2023-24	Proportion of IAS Program 1.2 activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.	90%
Forward Estimates 2024-27	As per 2023-24	As per 2023-24
Material changes to Program 1.2 resulting from 2023-24 Budget Measures: Nil		

(a) Note the 'Key Activities' of the Portfolio Budget Statements align to the 'Activities' defined in the 2022-23 Corporate Plan. In the 2023-24 Corporate Plan the language will be updated to 'Key Activities' to improve alignment with the Portfolio Budget Statements.

<b>Program 1.3 – Safety and Wellbeing</b>		
The objectives of program 1.3 are improved mental health and physical, emotional and social wellbeing of First Nations peoples, resulting in positive progress on relevant Closing the Gap outcomes.		
<b>Key Activities (a)</b>	Design, implement and deliver policies, strategies and programs to improve mental health, emotional and physical wellbeing and safety.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	IAS activities contribute towards improved mental health and wellbeing outcomes, reduced levels of offending, violence and substance abuse.	90% of IAS Program 1.3 activities are assessed by NIAA agreement managers as having core service delivery which meet or exceeded requirements <i>Year-end forecast: Substantially on track</i>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2023-24	Proportion of IAS Program 1.3 activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.	90%
Forward Estimates 2024-27	As per 2023-24	As per 2023-24
Material changes to Program 1.3 resulting from 2023-24 Budget Measures: Nil		

- (a) Note the 'Key Activities' of the Portfolio Budget Statements align to the 'Activities' defined in the 2022-23 Corporate Plan. In the 2023-24 Corporate Plan the language will be updated to 'Key Activities' to improve alignment with the Portfolio Budget Statements.

<b>Program 1.4 – Culture and Capability</b>		
The objectives of program 1.4 are to contribute to outcomes in support of the National Agreement on Closing the Gap through contributing to the maintenance of Indigenous cultural expression and conservation, equal participation in the economic and social life of the nation and the improved capabilities of Indigenous organisations.		
<b>Key Activities</b>	Design, implement and deliver policies, strategies and programs to ensure the maintenance of Indigenous cultural expression and conservation, and support First Nations participation in policy development and decision-making.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	IAS activities contribute towards increased participation of Indigenous people in Australian society and improved capability of Indigenous organisations.	90% of IAS Program 1.4 activities are assessed by NIAA agreement managers as having core service delivery which meet or exceeded requirements <i>Year-end forecast: On track</i>
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Budget Year 2023-24	Proportion of IAS Program 1.4 activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.	90%
Forward Estimates 2024-27	As per 2023-24	As per 2023-24
Material changes to Program 1.4 resulting from 2023-24 Budget Measure: Nil		

- (a) Note the 'Key Activities' of the Portfolio Budget Statements align to the 'Activities' defined in the 2022-23 Corporate Plan. In the 2023-24 Corporate Plan the language will be updated to 'Key Activities' to improve alignment with the Portfolio Budget Statements.



<b>Program 1.5 – Remote Australia Strategies</b>		
The objectives of program 1.5 are to enhance regional governance and local decision-making for investment in remote communities that supports positive progress on relevant Closing the Gap outcomes.		
<b>Key Activities (a)</b>	Design implement and deliver policies, strategies and programs to enhance regional governance, and improved partnerships with communities	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	IAS activities invest in local solutions based on community and government priorities.	90% of IAS Program 1.5 activities are assessed by NIAA agreement managers as having core service delivery which meet or exceeded requirements Year-end forecast: Partially on track
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2023-24	Proportion of IAS Program 1.5 activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.	90%
Forward Estimates 2024-27	As per 2022-23	As per 2023-24
Material changes to Program 1.5 resulting from 2023-24 Budget Measures: Nil		

- (a) Note the 'Key Activities' of the Portfolio Budget Statements align to the 'Activities' defined in the 2022-23 Corporate Plan. In the 2023-24 Corporate Plan the language will be updated to 'Key Activities' to improve alignment with the Portfolio Budget Statements

<b>Program 1.6 – Evaluation and Research</b>		
The objective of program 1.6 is to support the self-determination and aspirations of Indigenous Australians by incorporating evaluation of and research into policies and programs impacting on Indigenous peoples delivered by the NIAA.		
<b>Key Activities (a)</b>	Undertake evaluations of National Indigenous Australian Agency (NIAA) programs in line with the IAS Evaluation Framework and incorporating evaluations into policies and programs delivered by the NIAA.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	Evaluation efforts are prioritised based on significance, contribution and policy risk as per the NIAA Evaluation Framework;  Improved outcomes for First Nations peoples as a result of enhanced design, implementation and delivery of agency policies and programs	Publish an annual evaluation work plan each September taking into account the prioritisation criteria outlined in the NIAA Evaluation Framework <i>Year-end forecast: On track</i>  100% of completed evaluations or summaries on the work plan released <i>Year-end forecast: Nil result for 2022-23 period</i>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2023-24	Maintain an up-to-date IAS Evaluation Work Plan on the NIAA website (b).  Proportion of completed evaluations that are published within 6 months of the final evaluation report being accepted (b).	Minimum of 4 updates made to the Work Plan in 2023-24.  100% of final evaluation reports accepted in 2023 are published in full or in summary within 6 months of being accepted.
Forward Estimates 2024-27	As per 2023-24	As per 2023-24
Material changes to Program 1.6 resulting from 2023-24 Budget Measures: Nil		

- (a) Note the 'Key Activities' of the Portfolio Budget Statements align to the 'Activities' defined in the 2022-23 Corporate Plan. In the 2023-24 Corporate Plan the language will be updated to 'Key Activities' to improve alignment with the Portfolio Budget Statements.
- (b) These measures and targets have been revised from the 2022-23 PBS to better align to the NIAA Corporate Plan. The intention of the measure is unchanged, however more detail is now included to more accurately reflect internal processes and targets.

<b>Program 1.7- Program Support</b>		
This program is the departmental support program to the activities of the NIAA as directed by government.		
<b>Key Activities (a)</b>	Coordinating the Australian Government's implementation of the National Agreement on Closing the Gap through partnership and engagement with other Australian Government portfolios, First Nations representatives as well as state, territory and local governments	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	NIAA delivers the National Agreement on Closing the Gap and implementation plan through partnerships and engagement with other Australian Government portfolios, First Nations representatives, and state, territory and local governments (b).	Coordinates and delivers a Commonwealth Closing the Gap Annual Report and updates to the Commonwealth Implementation Plan within the reporting period. Coordinates whole-of-government implementation of the National Agreement on Closing the Gap. Milestones in implementing the Priority Reform actions have been achieved (where applicable) <i>Year-end forecast: Substantially on track</i>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2023-24	NIAA delivers the National Agreement on Closing the Gap and implementation plan through partnerships and engagement with other Australian Government portfolios, First Nations representatives, and state, territory and local governments (b).	Coordinates and delivers a Commonwealth Closing the Gap Annual Report and updates to the Commonwealth Implementation Plan within the reporting period. Coordinates whole-of-government implementation of the National Agreement on Closing the Gap. Milestones in implementing the Priority Reform actions have been achieved (where applicable)
Forward Estimates 2024-27	As per 2023-24	As per 2023-24
Material changes to Program 1.7 resulting from 2023-24 Budget Measures: Nil		

- (a) Note the 'Key Activities' of the Portfolio Budget Statements align to the 'Activities' defined in the 2022-23 Corporate Plan. In the 2023-24 Corporate Plan the language will be updated to 'Key Activities' to improve alignment with the Portfolio Budget Statements.
- (b) These measures and targets have been revised from the 2022-23 PBS to better align to the NIAA Corporate Plan.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

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

##### *Departmental Financial Statements*

The NIAA is budgeting for a break even position in 2023-24 and each forward year, after adjusting for depreciation expense and the application of leases in accordance with AASB 16 Leases.

Departmental expenses in 2023-24 have increased since the publication of the 2023-23 Portfolio Budget Statements (PBS) due to a number of measures that are identified in Table 1.2. The reductions in Departmental expenses from 2024-25 onwards, reflect the cessation of a number of terminating budget measures.

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

##### *Administered Financial Statements*

Administered expenses in 2023-24 have increased since the publication of the 2022-23 PBS predominantly due to a number of additional budget measures as detailed in Table 1.2.

The NIAA's administered net asset position is expected to continue to increase over the forward estimates due to increasing returns on investments in the Aboriginals Benefit Account.

### 3.2 Budgeted financial statements tables

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

	2022-23	2023-24	2024-25	2025-26	2026-27
	Estimated actual	Budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	184,596	206,339	204,018	199,364	202,130
Suppliers	157,699	134,957	88,869	87,394	68,975
Depreciation and amortisation	27,767	29,225	28,854	28,615	28,899
Finance costs (a)	1,502	1,043	1,043	1,043	1,043
<b>Total expenses</b>	<b>371,564</b>	<b>371,564</b>	<b>322,784</b>	<b>316,416</b>	<b>301,047</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Revenue from contracts w ith customers	11,081	11,291	11,731	11,990	12,217
Rental income	1,935	1,972	2,049	2,094	2,134
Resources received free of charge	1,928	1,528	1,528	1,528	1,528
<b>Total own-source revenue</b>	<b>14,944</b>	<b>14,791</b>	<b>15,308</b>	<b>15,612</b>	<b>15,879</b>
<b>Total own-source income</b>	<b>14,944</b>	<b>14,791</b>	<b>15,308</b>	<b>15,612</b>	<b>15,879</b>
<b>Net cost of / (contribution by) services</b>	<b>(356,620)</b>	<b>(356,773)</b>	<b>(307,476)</b>	<b>(300,804)</b>	<b>(285,168)</b>
Revenue from Government	339,645	337,901	288,975	282,542	266,622
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(16,975)</b>	<b>(18,872)</b>	<b>(18,501)</b>	<b>(18,262)</b>	<b>(18,546)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(16,975)</b>	<b>(18,872)</b>	<b>(18,501)</b>	<b>(18,262)</b>	<b>(18,546)</b>

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

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

	2023-24 Budget	2024-25 Forw ard estimate	2025-26 Forw ard estimate	2026-27 Forw ard estimate	2026-27 Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'001
<b>Total comprehensive income/(loss)</b>					
- as per statement of					
<b>Comprehensive Income</b>	(16,975)	(18,872)	(18,501)	(18,262)	(18,546)
plus: depreciation/amortisation expenses previously funded through revenue appropriations (b)	10,381	11,985	11,751	11,371	11,703
plus: depreciation/amortisation expenses for ROU assets (c)	17,386	17,240	17,103	17,244	17,196
less: principal repayments on leased assets (c)	10,792	10,353	10,353	10,353	10,353
<b>Net Cash Operating Surplus/ (Deficit)</b>	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	95,888	96,988	97,789	98,974	100,136
<b>Total financial assets</b>	<b>95,888</b>	<b>96,988</b>	<b>97,789</b>	<b>98,974</b>	<b>100,136</b>
<b>Non-financial assets</b>					
Property, plant and equipment (a)	167,904	148,055	128,829	109,818	90,632
Intangibles	13,812	15,484	16,800	18,226	19,589
Prepayments	1,698	2,255	2,266	2,073	2,198
Assets held for sale	1,362	1,362	1,362	1,362	1,362
<b>Total non-financial assets</b>	<b>184,776</b>	<b>167,156</b>	<b>149,257</b>	<b>131,479</b>	<b>113,782</b>
<b>Total assets</b>	<b>280,664</b>	<b>264,144</b>	<b>247,046</b>	<b>230,453</b>	<b>213,918</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	10,408	10,783	10,473	10,555	10,604
Other payables	5,184	5,462	5,427	5,532	5,583
<b>Total payables</b>	<b>15,592</b>	<b>16,245</b>	<b>15,900</b>	<b>16,087</b>	<b>16,187</b>
<b>Interest bearing liabilities</b>					
Leases	96,227	85,874	75,521	65,168	54,815
<b>Total interest bearing liabilities</b>	<b>96,227</b>	<b>85,874</b>	<b>75,521</b>	<b>65,168</b>	<b>54,815</b>
<b>Provisions</b>					
Employee provisions	56,844	57,652	58,809	59,614	60,801
Other provisions	3,853	4,049	4,049	4,049	4,049
<b>Total provisions</b>	<b>60,697</b>	<b>61,701</b>	<b>62,858</b>	<b>63,663</b>	<b>64,850</b>
<b>Total liabilities</b>	<b>172,516</b>	<b>163,820</b>	<b>154,279</b>	<b>144,918</b>	<b>135,852</b>
<b>Net assets</b>	<b>108,148</b>	<b>100,324</b>	<b>92,767</b>	<b>85,535</b>	<b>78,066</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	114,222	125,270	136,214	147,244	158,320
Retained earnings	(31,497)	(50,369)	(68,870)	(87,132)	(105,678)
Asset revaluation reserve	25,423	25,423	25,423	25,423	25,423
<b>Total parent entity interest</b>	<b>108,148</b>	<b>100,324</b>	<b>92,767</b>	<b>85,535</b>	<b>78,065</b>
<b>Total Equity</b>	<b>108,148</b>	<b>100,324</b>	<b>92,767</b>	<b>85,535</b>	<b>78,065</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

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

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

(b) Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023-24)**

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	(31,497)	25,423	114,222	108,148
<b>Adjusted opening balance</b>	<b>(31,497)</b>	<b>25,423</b>	<b>114,222</b>	<b>108,148</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(18,872)	-	-	(18,872)
<b>Total comprehensive income</b>	<b>(18,872)</b>	<b>-</b>	<b>-</b>	<b>(18,872)</b>
of which:				
<b>Contributions by owners</b>				
Equity Injection - Appropriation	-	-	2,101	2,101
Departmental Capital Budget (DCB)	-	-	8,947	8,947
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>11,048</b>	<b>11,048</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>(50,369)</b>	<b>25,423</b>	<b>125,270</b>	<b>100,324</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(50,369)</b>	<b>25,423</b>	<b>125,270</b>	<b>100,324</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.



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

	2022-23	2023-24	2024-25	2025-26	2026-27
	Estimated actual	Budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sale of services	13,157	14,348	13,527	14,179	14,363
Net GST received	3,184	2,671	2,778	2,810	2,819
Appropriations	340,060	346,795	297,587	290,733	275,055
<b>Total cash received</b>	<b>356,401</b>	<b>363,814</b>	<b>313,892</b>	<b>307,722</b>	<b>292,237</b>
<b>Cash used</b>					
Employees	177,154	206,324	202,782	198,503	200,861
Suppliers	157,383	136,009	90,550	88,311	70,393
Interest payments on lease liabilities	1,502	1,043	1,043	1,043	1,043
Retained receipts transferred to Official Public Account	9,576	10,085	9,164	9,512	9,587
<b>Total cash used</b>	<b>345,615</b>	<b>353,461</b>	<b>303,539</b>	<b>297,369</b>	<b>281,884</b>
<b>Net cash from operating activities</b>	<b>10,786</b>	<b>10,353</b>	<b>10,353</b>	<b>10,353</b>	<b>10,353</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	13,877	11,048	10,944	11,030	11,076
<b>Total cash used</b>	<b>13,877</b>	<b>11,048</b>	<b>10,944</b>	<b>11,030</b>	<b>11,076</b>
<b>Net cash used by investing activities</b>	<b>13,877</b>	<b>11,048</b>	<b>10,944</b>	<b>11,030</b>	<b>11,076</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity					
Equity injections	2,101	2,101	2,101	2,101	2,101
Departmental Capital Budget	11,776	8,947	8,843	8,929	8,975
<b>Total cash received</b>	<b>13,877</b>	<b>11,048</b>	<b>10,944</b>	<b>11,030</b>	<b>11,076</b>
<b>Cash used</b>					
Principal payments on lease liabilities	10,792	10,353	10,353	10,353	10,353
<b>Total cash used</b>	<b>10,792</b>	<b>10,353</b>	<b>10,353</b>	<b>10,353</b>	<b>10,353</b>
<b>Net cash from financing activities</b>	<b>3,085</b>	<b>695</b>	<b>591</b>	<b>677</b>	<b>723</b>
<b>Net increase in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	-	-	-	-	-
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	11,776	8,947	8,843	8,929	8,975
Equity injections - Bill 2	2,101	2,101	2,101	2,101	2,101
<b>Total new capital appropriations</b>	<b>13,877</b>	<b>11,048</b>	<b>10,944</b>	<b>11,030</b>	<b>11,076</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	13,877	11,048	10,944	11,030	11,076
<b>Total Items</b>	<b>13,877</b>	<b>11,048</b>	<b>10,944</b>	<b>11,030</b>	<b>11,076</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	11,776	8,947	8,843	8,929	8,975
Funded by capital appropriation - equity injection	2,101	2,101	2,101	2,101	2,101
<b>TOTAL AMOUNT SPENT</b>	<b>13,877</b>	<b>11,048</b>	<b>10,944</b>	<b>11,030</b>	<b>11,076</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

(a) Does not include annual finance lease costs. Includes purchases from current and previous years' departmental capital budgets (DCBs).

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

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	L&B, IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>						
Gross book value	11,279	84,879	16,725	28,455	1,362	142,700
Gross book value - ROU assets	834	146,701	3,549	-	-	151,084
Accumulated depreciation/ amortisation and impairment	-	(20,903)	(7,421)	-	-	(28,324)
Accumulated depreciation/amortisation and impairment - ROU assets	(701)	(63,913)	(3,125)	(14,643)	-	(82,382)
<b>Opening net book balance</b>	<b>11,412</b>	<b>146,764</b>	<b>9,728</b>	<b>13,812</b>	<b>1,362</b>	<b>183,078</b>
<b>CAPITAL ASSET ADDITIONS</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation equity (a)	-	571	423	1,108	-	2,101
By purchase - appropriation ordinary annual services (b)	-	2,429	1,800	4,717	-	8,947
<b>Total additions</b>	<b>-</b>	<b>3,000</b>	<b>2,223</b>	<b>5,825</b>	<b>-</b>	<b>11,048</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	(5,714)	(2,118)	(4,153)	-	(11,985)
Depreciation/amortisation on ROU assets	(183)	(16,087)	(970)	-	-	(17,240)
<b>Total other movements</b>	<b>(183)</b>	<b>(21,801)</b>	<b>(3,088)</b>	<b>(4,153)</b>	<b>-</b>	<b>(29,225)</b>
<b>As at 30 June 2024</b>						
Gross book value	11,279	87,879	18,948	34,280	1,362	153,748
Gross book value - ROU assets	834	146,701	3,549	-	-	151,084
Accumulated depreciation/ amortisation and impairment	-	(26,617)	(9,539)	(4,153)	-	(40,309)
Accumulated depreciation/amortisation and impairment - ROU assets	(884)	(80,000)	(4,095)	(14,643)	-	(99,622)
<b>Closing net book balance</b>	<b>11,229</b>	<b>127,963</b>	<b>8,863</b>	<b>15,484</b>	<b>1,362</b>	<b>164,901</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

- (a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2023-24, including Collection Development Acquisition Budget.
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2023-24 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	150	155	158	162	164
Suppliers	49,880	48,765	51,264	49,425	48,901
Subsidies - Petrol Sniffing Prevention Strategy	160	153	155	156	154
Grants	1,641,106	1,793,053	1,895,893	1,899,701	1,860,215
Depreciation and amortisation	236	237	237	237	237
Finance costs	8	1	1	1	1
Impairment loss on trade and other receivables	1,919	2,069	1,934	1,974	1,992
Payments associated with Land Councils	213,143	212,112	211,930	215,213	216,232
Payments to Indigenous Land and Sea Corporation (a)	58,176	62,245	64,736	66,595	68,297
Payments to Northern Territory Aboriginal Investment Corporation (b)	189,889	12,166	13,312	74,459	75,640
Personal Benefit Payments	104,116	78,232	52,403	52,348	-
Mining withholding tax	14,932	14,679	14,536	14,781	14,768
<b>Total expenses administered on behalf of Government</b>	<b>2,273,715</b>	<b>2,223,867</b>	<b>2,306,559</b>	<b>2,375,052</b>	<b>2,286,601</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Interest	19,323	13,897	15,014	16,159	17,411
Lease income	5,059	5,190	5,049	5,099	5,112
Indigenous Land and Sea Corporation Funding Special Account (a)	58,176	62,245	64,736	66,595	68,297
Other revenue	10,384	11,216	11,471	10,991	11,226
<b>Total non-taxation revenue</b>	<b>92,942</b>	<b>92,548</b>	<b>96,270</b>	<b>98,844</b>	<b>102,046</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>92,942</b>	<b>92,548</b>	<b>96,270</b>	<b>98,844</b>	<b>102,046</b>
<b>Total own-source income administered on behalf of Government</b>	<b>92,942</b>	<b>92,548</b>	<b>96,270</b>	<b>98,844</b>	<b>102,046</b>
<b>Net cost of/(contribution by) services</b>	<b>2,180,773</b>	<b>2,131,319</b>	<b>2,210,289</b>	<b>2,276,208</b>	<b>2,184,555</b>
<b>Total comprehensive income /(loss)</b>	<b>(2,180,773)</b>	<b>(2,131,319)</b>	<b>(2,210,289)</b>	<b>(2,276,208)</b>	<b>(2,184,555)</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

(a) Payment of organisation funding to the Indigenous Land and Sea Corporation is made annually each October, funded through the receipt of funds from the Indigenous Land and Sea Future Fund through the Indigenous Land and Sea Corporation Funding Special Account administered by the NIAA.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	56,576	46,370	35,702	31,172	26,053
Trade receivables and other receivables	16,333	15,539	13,052	11,584	9,486
Term deposits	1,487,557	1,020,141	1,048,545	1,080,352	1,110,392
<b>Total financial assets</b>	<b>1,560,466</b>	<b>1,082,050</b>	<b>1,097,299</b>	<b>1,123,108</b>	<b>1,145,931</b>
<b>Non-financial assets</b>					
Property, plant and equipment (a)	10,966	10,729	10,492	10,255	10,018
Intangibles	19,943	19,943	19,943	19,943	19,943
Prepayments	325	193	191	236	206
<b>Total non-financial assets</b>	<b>31,234</b>	<b>30,865</b>	<b>30,626</b>	<b>30,434</b>	<b>30,167</b>
<b>Total assets administered on behalf of Government</b>	<b>1,591,700</b>	<b>1,112,915</b>	<b>1,127,925</b>	<b>1,153,542</b>	<b>1,176,098</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Trade creditors and accruals	3,122	3,059	3,120	3,101	3,109
Personal Benefits	1,087	1,087	1,087	1,087	1,087
Grants payable	27,855	28,761	28,308	28,534	28,421
Other payables	122,791	62,791	2,791	2,791	2,791
<b>Total payables</b>	<b>154,855</b>	<b>95,698</b>	<b>35,306</b>	<b>35,513</b>	<b>35,408</b>
<b>Interest bearing liabilities</b>					
Leases	315	284	253	222	191
<b>Total interest bearing liabilities</b>	<b>315</b>	<b>284</b>	<b>253</b>	<b>222</b>	<b>191</b>
<b>Provisions</b>					
Employee provisions	2	2	2	2	2
Other provisions	4,510	4,510	4,510	4,510	4,510
<b>Total provisions</b>	<b>4,512</b>	<b>4,512</b>	<b>4,512</b>	<b>4,512</b>	<b>4,512</b>
<b>Total liabilities administered on behalf of Government</b>	<b>159,682</b>	<b>100,494</b>	<b>40,071</b>	<b>40,247</b>	<b>40,111</b>
<b>Net assets/(liabilities)</b>	<b>1,432,018</b>	<b>1,012,421</b>	<b>1,087,854</b>	<b>1,113,295</b>	<b>1,135,987</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Net GST received	180,770	192,045	296,685	297,074	296,683
Indigenous Land and Sea Corporation Funding Special Account	58,176	62,245	64,736	66,595	68,297
Other	10,612	10,450	12,043	10,303	11,447
Lease income receipts	5,059	5,190	5,049	5,099	5,112
<b>Total cash received</b>	<b>254,617</b>	<b>269,930</b>	<b>378,513</b>	<b>379,071</b>	<b>381,539</b>
<b>Cash used</b>					
Employees	150	155	158	162	164
Suppliers	49,938	48,828	51,203	49,444	48,893
Subsidy payments	160	153	155	156	154
Grants payments	1,642,917	1,792,147	1,896,346	1,899,475	1,860,329
Interest payments on lease liabilities	8	1	1	1	1
Payments associated with Land Councils	228,346	226,659	226,464	230,039	230,970
Payments to Indigenous Land and Sea Corporation	58,176	62,245	64,736	66,595	68,297
Payments to Northern Territory Aboriginal Investment Corporation	69,889	72,166	73,312	74,459	75,640
Personal Benefit Payments	104,116	78,232	52,403	52,348	-
<b>Total cash used</b>	<b>2,153,700</b>	<b>2,280,586</b>	<b>2,364,778</b>	<b>2,372,679</b>	<b>2,284,448</b>
<b>Net cash from / (used by) operating activities</b>	<b>(1,899,083)</b>	<b>(2,010,656)</b>	<b>(1,986,265)</b>	<b>(1,993,608)</b>	<b>(1,902,909)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from realisation of investments	1,594,000	1,456,000	1,499,680	1,544,670	1,591,011
Interest on investments and loans	19,323	13,897	15,014	16,159	17,411
<b>Total cash received</b>	<b>1,613,323</b>	<b>1,469,897</b>	<b>1,514,694</b>	<b>1,560,829</b>	<b>1,608,422</b>
<b>Cash used</b>					
Purchase of investments	1,687,557	988,584	1,528,084	1,576,477	1,621,051
<b>Total cash used</b>	<b>1,687,557</b>	<b>988,584</b>	<b>1,528,084</b>	<b>1,576,477</b>	<b>1,621,051</b>
<b>Net cash from / (used by) investing activities</b>	<b>(74,234)</b>	<b>481,313</b>	<b>(13,390)</b>	<b>(15,648)</b>	<b>(12,629)</b>

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Principal payments on lease liabilities	31	31	31	31	31
Transfers to Northern Territory Aboriginal Investment Corporation (a)	-	500,000	-	-	-
<b>Total cash used</b>	<b>31</b>	<b>500,031</b>	<b>31</b>	<b>31</b>	<b>31</b>
<b>Net cash from/(used by) financing activities</b>	<b>(31)</b>	<b>(500,031)</b>	<b>(31)</b>	<b>(31)</b>	<b>(31)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(1,973,348)</b>	<b>(2,029,374)</b>	<b>(1,999,686)</b>	<b>(2,009,287)</b>	<b>(1,915,569)</b>
Cash and cash equivalents at beginning of reporting period	53,150	56,576	46,370	35,702	31,172
Cash from Official Public Account for:					
- Appropriations	2,173,747	2,225,325	2,323,976	2,314,665	2,220,824
<b>Total cash from Official Public Account</b>	<b>2,173,747</b>	<b>2,225,325</b>	<b>2,323,976</b>	<b>2,314,665</b>	<b>2,220,824</b>
Cash to Official Public Account for:					
- Appropriations	179,695	192,554	296,704	296,892	296,798
- Special Accounts	17,278	13,603	38,254	13,016	13,577
<b>Total cash to Official Public Account</b>	<b>196,973</b>	<b>206,157</b>	<b>334,958</b>	<b>309,908</b>	<b>310,375</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>(196,973)</b>	<b>(206,157)</b>	<b>(334,958)</b>	<b>(309,908)</b>	<b>(310,375)</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

**Table 3.10: Statement of administered asset movements (Budget year 2023-24)**

	Land	Buildings	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>				
Gross book value	-	-	20,050	20,050
Gross book value - ROU assets	11,724	299	-	12,023
Accumulated depreciation/amortisation and impairment	-	-	(107)	(107)
Accumulated depreciation/amortisation and impairment - ROU assets	(898)	(159)	-	(1,057)
<b>Opening net book balance</b>	<b>10,826</b>	<b>140</b>	<b>19,943</b>	<b>30,909</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Other movements</b>				
Depreciation/amortisation on ROU assets	(226)	(11)	-	(237)
<b>Total other movements</b>	<b>(226)</b>	<b>(11)</b>	<b>-</b>	<b>(237)</b>
<b>As at 30 June 2024</b>				
Gross book value	-	-	20,050	20,050
Gross book value - ROU assets	11,724	299	-	12,023
Accumulated depreciation/amortisation and impairment	-	-	(107)	(107)
Accumulated depreciation/amortisation and impairment - ROU	(1,124)	(170)	-	(1,294)
<b>Closing net book balance</b>	<b>10,600</b>	<b>129</b>	<b>19,943</b>	<b>30,672</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.



# **Office of National Intelligence**

## **Entity resources and planned performance**



# Office of National Intelligence

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# Office of National Intelligence

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

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

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

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

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

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

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

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

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

- political, economic and strategic shifts in international circumstances
- evolutions in ONI's operating environment domestically
- an expanding customer base that is asking more of both ONI and the broader NIC, and
- a rapidly growing and diversifying information environment.

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

## 1.2 Entity resource statement

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

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

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

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

**Table 1.1: ONI resource statement — Budget estimates for 2023-24 as at May Budget 2023**

	2022-23 <i>Estimated actual</i> \$'000	2023-24 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	81,972	94,185
Departmental appropriation (b)	115,404	133,889
s74 External Revenue (c)	1,000	1,000
Departmental capital budget (d)	5,857	4,506
Annual appropriations - other services - non-operating (e)		
Prior year appropriations available	3,517	3,517
Equity injection	16,656	6,024
Total departmental annual appropriations	<b>224,406</b>	<b>243,121</b>
<b>Total departmental resourcing</b>	<b>224,406</b>	<b>243,121</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	749	801
Outcome 1	8,549	10,382
<b>Total administered resourcing</b>	<b>9,298</b>	<b>11,183</b>
<b>Total resourcing for ONI</b>	<b>233,705</b>	<b>254,304</b>
	<b>2022-23</b>	<b>2023-24</b>
<b>Average staffing level (number)</b>	<b>278</b>	<b>421</b>

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

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

(a) Appropriation Bill (No. 1) 2023-24.

(b) Excludes departmental capital budget (DCB).

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

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

(e) Appropriation Bill (No. 2) 2023-24.



### 1.3 Budget measures

Budget measures in relating to ONI are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: Entity 2023-24 Budget measures**

**Part 1: Measures announced since the 2022-23 October Budget**

	2022-23	2023-24	2024-25	2025-26	2026-27
Program	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Payment measures</b>					
Adequate Funding for Oversight of Our Intelligence Agencies (a)					
1.1					
1.2					
Departmental payment	-	(74)	(114)	(164)	(164)
<b>Total</b>	-	<b>(74)</b>	<b>(114)</b>	<b>(164)</b>	<b>(164)</b>
<b>Total payment measures</b>					
Departmental	-	(74)	(114)	(164)	(164)
<b>Total</b>	-	<b>(74)</b>	<b>(114)</b>	<b>(164)</b>	<b>(164)</b>

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

(a) The lead entity for measure titled *Adequate Funding for Oversight of Our Intelligence Agencies* is the Office of the Inspector-General of Intelligence Services. The full measure description and package details appear in the Budget Paper No. 2 under the Attorney-General's portfolio.

## **Section 2: Outcomes and planned performance**

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

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

## 2.1 Budgeted expenses and performance for Outcome 1

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

### *Budgeted expenses for Outcome 1*

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>Program 1.1: Assessments and</b>					
Departmental expenses					
Departmental appropriations <sup>74</sup> External Revenue (a)	57,702	66,945	60,847	60,099	56,269
Expenses not requiring appropriation in the Budget year (b)	500	500	500	500	500
	1,906	6,593	5,028	2,651	3,011
<b>Departmental total</b>	<b>60,108</b>	<b>74,038</b>	<b>66,375</b>	<b>63,250</b>	<b>59,780</b>
<b>Total expenses for program 1.1</b>	<b>60,108</b>	<b>74,038</b>	<b>66,375</b>	<b>63,250</b>	<b>59,780</b>
<b>Program 1.2: Coordination and Evaluation</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	8,549	10,382	11,204	10,205	10,150
<b>Administered total</b>	<b>8,549</b>	<b>10,382</b>	<b>11,204</b>	<b>10,205</b>	<b>10,150</b>
Departmental expenses					
Departmental appropriations <sup>74</sup> External Revenue (a)	57,702	66,944	60,846	60,099	56,269
Expenses not requiring appropriation in the Budget year (b)	500	500	500	500	500
	1,906	6,593	5,027	2,650	3,011
<b>Departmental total</b>	<b>60,108</b>	<b>74,037</b>	<b>66,373</b>	<b>63,249</b>	<b>59,780</b>
<b>Total expenses for program 1.2</b>	<b>68,657</b>	<b>84,419</b>	<b>77,577</b>	<b>73,454</b>	<b>69,930</b>

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>Outcome 1 Totals by appropriation</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	8,549	10,382	11,204	10,205	10,150
<b>Administered total</b>	<b>8,549</b>	<b>10,382</b>	<b>11,204</b>	<b>10,205</b>	<b>10,150</b>
Departmental expenses					
Departmental appropriation	115,404	133,889	121,693	120,198	112,538
s74 External Revenue (a)	1,000	1,000	1,000	1,000	1,000
Expenses not requiring appropriation in the Budget year (b)	3,812	13,186	10,055	5,301	6,022
<b>Departmental total</b>	<b>120,216</b>	<b>148,075</b>	<b>132,748</b>	<b>126,499</b>	<b>119,560</b>
<b>Total expenses for Outcome 1</b>	<b>128,765</b>	<b>158,457</b>	<b>143,952</b>	<b>136,704</b>	<b>129,710</b>
	2022-23	2023-24			
<b>Average staffing level (number)</b>	<b>278</b>	<b>421</b>			

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

(a) Estimated not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees, and seconded staff employee expenses received free of charge.

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

### **3.1 Budgeted financial statements**

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

The Entity Resource Statement (Table 1.1) provides a consolidated view of all the resources available to ONI in 2023-24. This includes equity injections and appropriation receivable that is yet to be drawn down to cover payables and provisions on the Departmental Balance Sheet (Table 3.2). The Comprehensive Income Statement (Table 3.1) shows only the operating appropriation provided in 2023-24.

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

##### *Comprehensive Income Statement*

The ONI is budgeting for a break-even operating result, adjusted for depreciation and amortisation expense in 2023-24 and forward estimate years.

##### *Budgeted Departmental Balance Sheet*

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

##### *Budgeted Departmental Statement of Cash Flows*

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

##### *Administered*

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

### 3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	58,724	78,335	77,426	76,102	69,107
Suppliers	45,648	56,017	45,186	41,458	40,722
Depreciation and amortisation (a)	14,894	12,862	9,367	8,267	9,160
Finance costs	950	861	769	672	571
<b>Total expenses</b>	<b>120,216</b>	<b>148,075</b>	<b>132,748</b>	<b>126,499</b>	<b>119,560</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other	1,000	1,000	1,000	1,000	1,000
<b>Total own-source revenue</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Gains</b>					
Other	4,200	4,200	4,200	800	545
<b>Total gains</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>	<b>800</b>	<b>545</b>
<b>Total own-source income</b>	<b>5,200</b>	<b>5,200</b>	<b>5,200</b>	<b>1,800</b>	<b>1,545</b>
<b>Net (cost of)/contribution by services</b>	<b>(115,016)</b>	<b>(142,875)</b>	<b>(127,548)</b>	<b>(124,699)</b>	<b>(118,015)</b>
Revenue from Government	115,404	133,889	121,693	120,198	112,538
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>388</b>	<b>(8,986)</b>	<b>(5,855)</b>	<b>(4,501)</b>	<b>(5,477)</b>
<b>Total comprehensive income/(loss)</b>	<b>388</b>	<b>(8,986)</b>	<b>(5,855)</b>	<b>(4,501)</b>	<b>(5,477)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>388</b>	<b>(8,986)</b>	<b>(5,855)</b>	<b>(4,501)</b>	<b>(5,477)</b>

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>Total comprehensive income/(loss)</b>					
- as per statement of					
<b>Comprehensive Income</b>	<b>388</b>	<b>(8,986)</b>	<b>(5,855)</b>	<b>(4,501)</b>	<b>(5,477)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	8,468	8,649	5,310	4,210	5,439
plus: depreciation/amortisation expenses for ROU assets (b)	6,426	4,213	4,057	4,057	3,721
less: lease principal repayments (b)	3,987	3,876	3,512	3,766	3,683
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>1,295</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,221	1,221	1,221	1,221	1,221
Trade and other receivables	99,213	99,975	99,975	99,975	96,751
<b>Total financial assets</b>	<b>100,434</b>	<b>101,196</b>	<b>101,196</b>	<b>101,196</b>	<b>97,972</b>
<b>Non-financial assets</b>					
Land and buildings	39,471	33,518	27,051	21,284	15,353
Property, plant and equipment	7,898	6,095	7,818	10,530	9,324
Intangibles	9,179	13,626	13,626	13,126	15,905
Other non-financial assets	4,249	4,249	4,249	4,249	4,249
<b>Total non-financial assets</b>	<b>60,797</b>	<b>57,488</b>	<b>52,744</b>	<b>49,189</b>	<b>44,831</b>
<b>Total assets</b>	<b>161,231</b>	<b>158,684</b>	<b>153,940</b>	<b>150,385</b>	<b>142,803</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	2,866	2,866	2,866	2,866	2,866
Other payables	3,091	3,091	3,091	3,091	3,091
<b>Total payables</b>	<b>5,957</b>	<b>5,957</b>	<b>5,957</b>	<b>5,957</b>	<b>5,957</b>
<b>Interest bearing liabilities</b>					
Leases	18,498	14,622	11,110	7,344	3,661
<b>Total interest bearing liabilities</b>	<b>18,498</b>	<b>14,622</b>	<b>11,110</b>	<b>7,344</b>	<b>3,661</b>
<b>Provisions</b>					
Employee provisions	18,312	19,089	19,089	19,089	15,866
Other provisions	118	103	103	103	103
<b>Total provisions</b>	<b>18,430</b>	<b>19,192</b>	<b>19,192</b>	<b>19,192</b>	<b>15,969</b>
<b>Total liabilities</b>	<b>42,885</b>	<b>39,771</b>	<b>36,259</b>	<b>32,493</b>	<b>25,587</b>
<b>Net assets</b>	<b>118,346</b>	<b>118,913</b>	<b>117,681</b>	<b>117,892</b>	<b>117,216</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	105,738	115,291	119,914	124,626	129,427
Reserves	3,370	3,370	3,370	3,370	3,370
Retained surplus (accumulated deficit)	9,238	252	(5,603)	(10,104)	(15,581)
<b>Total parent entity interest</b>	<b>118,346</b>	<b>118,913</b>	<b>117,681</b>	<b>117,892</b>	<b>117,216</b>
<b>Total equity</b>	<b>118,346</b>	<b>118,913</b>	<b>117,681</b>	<b>117,892</b>	<b>117,216</b>

Prepared on Australian Accounting Standards basis.

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



**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023-24)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	9,238	3,370	105,738	118,346
<b>Adjusted opening balance</b>	<b>9,238</b>	<b>3,370</b>	<b>105,738</b>	<b>118,346</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(8,986)	-	-	(8,986)
<b>Total comprehensive income</b>	<b>(8,986)</b>	<b>-</b>	<b>-</b>	<b>(8,986)</b>
of which:				
Attributable to the Australian Government	(8,986)	-	-	(8,986)
<b>Transactions with owners</b>				
<b>Distributions to owners</b>				
Other	-	-	(977)	(977)
<b>Contributions by owners</b>				
Equity injection - Appropriation	-	-	6,024	6,024
Departmental Capital Budget (DCB)	-	-	4,506	4,506
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>9,553</b>	<b>9,553</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>252</b>	<b>3,370</b>	<b>115,291</b>	<b>118,913</b>
<b>Closing balance attributable to the Australian Government</b>	<b>252</b>	<b>3,370</b>	<b>115,291</b>	<b>118,913</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	103,191	133,127	121,693	120,198	115,762
Net GST received	4,547	5,519	3,753	3,735	3,708
Other	1,000	1,000	1,000	1,000	1,000
<b>Total cash received</b>	<b>108,738</b>	<b>139,646</b>	<b>126,446</b>	<b>124,933</b>	<b>120,470</b>
<b>Cash used</b>					
Employees	52,438	70,935	77,429	76,105	72,334
Suppliers	46,819	58,458	40,986	40,658	40,177
Interest payments on lease liability	947	858	766	669	568
s74 External Revenue transferred to the OPA	4,547	5,519	3,753	3,735	3,708
<b>Total cash used</b>	<b>104,751</b>	<b>135,770</b>	<b>122,934</b>	<b>121,167</b>	<b>116,787</b>
<b>Net cash from/(used by) operating activities</b>	<b>3,987</b>	<b>3,876</b>	<b>3,512</b>	<b>3,766</b>	<b>3,683</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	22,513	10,530	5,921	6,034	6,176
<b>Total cash used</b>	<b>22,513</b>	<b>10,530</b>	<b>5,921</b>	<b>6,034</b>	<b>6,176</b>
<b>Net cash from/(used by) investing activities</b>	<b>(22,513)</b>	<b>(10,530)</b>	<b>(5,921)</b>	<b>(6,034)</b>	<b>(6,176)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	22,513	10,530	5,921	6,034	6,176
<b>Total cash received</b>	<b>22,513</b>	<b>10,530</b>	<b>5,921</b>	<b>6,034</b>	<b>6,176</b>
<b>Cash used</b>					
Principal payments on lease liability	3,987	3,876	3,512	3,766	3,683
<b>Total cash used</b>	<b>3,987</b>	<b>3,876</b>	<b>3,512</b>	<b>3,766</b>	<b>3,683</b>
<b>Net cash from/(used by) financing activities</b>	<b>18,526</b>	<b>6,654</b>	<b>2,409</b>	<b>2,268</b>	<b>2,493</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	1,221	1,221	1,221	1,221	1,221
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,221</b>	<b>1,221</b>	<b>1,221</b>	<b>1,221</b>	<b>1,221</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	5,857	4,506	4,618	4,712	4,801
Equity injections - Bill 2	16,656	6,024	1,303	1,322	1,375
<b>Total new capital appropriations</b>	<b>22,513</b>	<b>10,530</b>	<b>5,921</b>	<b>6,034</b>	<b>6,176</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	22,513	10,530	5,921	6,034	6,177
<b>Total items</b>	<b>22,513</b>	<b>10,530</b>	<b>5,921</b>	<b>6,034</b>	<b>6,177</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
<b>ASSETS</b>					
Funded by capital appropriations (a)	16,656	6,024	1,303	1,322	1,375
Funded by capital appropriation - DCB (b)	5,857	4,506	4,618	4,712	4,801
<b>TOTAL</b>	<b>22,513</b>	<b>10,530</b>	<b>5,921</b>	<b>6,034</b>	<b>6,176</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	22,513	10,530	5,921	6,034	6,176
<b>Total cash used to acquire assets</b>	<b>22,513</b>	<b>10,530</b>	<b>5,921</b>	<b>6,034</b>	<b>6,176</b>

Prepared on Australian Accounting Standards basis.

(a) Includes both current Bill 2 and prior Act 2/4/6 appropriations.

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

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>				
Gross book value	35,111	19,122	19,313	73,546
Gross book value - ROU assets	34,127	-	-	34,127
Accumulated depreciation/ amortisation and impairment	(10,396)	(11,224)	(10,134)	(31,754)
Accumulated depreciation/amortisation and impairment - ROU assets	(19,371)	-	-	(19,371)
<b>Opening net book balance</b>	<b>39,471</b>	<b>7,898</b>	<b>9,179</b>	<b>56,548</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity (a)	977	-	5,047	6,024
By purchase - appropriation ordinary annual services (b)	900	3,141	465	4,506
<b>Total additions</b>	<b>1,877</b>	<b>3,141</b>	<b>5,512</b>	<b>10,530</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(2,640)	(4,944)	(1,065)	(8,649)
Depreciation/amortisation on ROU assets	(4,213)	-	-	(4,213)
Other	(977)	-	-	(977)
<b>Total other movements</b>	<b>(7,830)</b>	<b>(4,944)</b>	<b>(1,065)</b>	<b>(13,839)</b>
<b>As at 30 June 2024</b>				
Gross book value	36,011	22,263	24,825	83,099
Gross book value - ROU assets	34,127	-	-	34,127
Accumulated depreciation/ amortisation and impairment	(13,036)	(16,168)	(11,199)	(40,403)
Accumulated depreciation/amortisation and impairment - ROU assets	(23,584)	-	-	(23,584)
<b>Closing net book balance</b>	<b>33,518</b>	<b>6,095</b>	<b>13,626</b>	<b>53,239</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2023-24, including CDABs.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2023-24 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>EXPENSES</b>					
Suppliers	147	179	-	-	-
Grants	8,402	10,203	11,204	10,205	10,150
<b>Total expenses administered on behalf of Government</b>	<b>8,549</b>	<b>10,382</b>	<b>11,204</b>	<b>10,205</b>	<b>10,150</b>
<b>Net (cost of)/contribution by services</b>	<b>(8,549)</b>	<b>(10,382)</b>	<b>(11,204)</b>	<b>(10,205)</b>	<b>(10,150)</b>
<b>Total comprehensive income/(loss)</b>	<b>(8,549)</b>	<b>(10,382)</b>	<b>(11,204)</b>	<b>(10,205)</b>	<b>(10,150)</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash used</b>					
Grant	8,402	10,203	11,204	10,205	10,150
Suppliers	147	179	-	-	-
<b>Total cash used</b>	<b>8,549</b>	<b>10,382</b>	<b>11,204</b>	<b>10,205</b>	<b>10,150</b>
<b>Net cash from/(used by) operating activities</b>					
	<b>(8,549)</b>	<b>(10,382)</b>	<b>(11,204)</b>	<b>(10,205)</b>	<b>(10,150)</b>
<b>Net increase/(decrease) in cash held</b>					
	<b>(8,549)</b>	<b>(10,382)</b>	<b>(11,204)</b>	<b>(10,205)</b>	<b>(10,150)</b>
Cash and cash equivalents at beginning of reporting period					
	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	8,549	10,382	11,204	10,205	10,150
<b>Total cash from Official Public Account</b>	<b>8,549</b>	<b>10,382</b>	<b>11,204</b>	<b>10,205</b>	<b>10,150</b>
<b>Cash and cash equivalents at end of reporting period</b>					
	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

**Entity resources and planned  
performance**





# Office of the Official Secretary to the Governor-General

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# Office of the Official Secretary to the Governor-General

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

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

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

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

In fulfilling its purpose, the OOSGG's key activities will support the Governor-General to recognise, encourage and reward community achievement; complement the work of Parliament and government agencies; represent Australia's broad national interests domestically and overseas; and highlight the inherent goodness of Australians and their ability to overcome adversity, particularly in the context of responding to the health, social and economic impacts of the COVID-19 pandemic and other natural disasters.

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

## **1.2 Entity resource statement**

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

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

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

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

**Table 1.1: OOSGG resource statement — Budget estimates for 2023-24 as at Budget May 2023**

	2022-23 <i>Estimated actual (a)</i> \$'000	2023-24 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services		
Prior year appropriations available	3,523	3,523
Departmental appropriation (b)	22,614	15,697
s74 External Revenue (c)	258	258
Departmental capital budget (d)	409	417
Total departmental annual appropriations	<b>26,804</b>	<b>19,895</b>
<b>Total departmental resourcing</b>	<b>26,804</b>	<b>19,895</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services		
Prior year appropriations available	-	-
Outcome 1	4,274	2,920
Administered capital budget (e)	3,002	2,924
Total administered annual appropriations	<b>7,276</b>	<b>5,844</b>
Total administered special appropriations	495	495
<b>Total administered resourcing</b>	<b>7,771</b>	<b>6,339</b>
<b>Total resourcing for entity OOSGG</b>	<b>34,575</b>	<b>26,234</b>
	2022-23	2023-24
<b>Average staffing level (number)</b>	<b>87</b>	<b>96</b>

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

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

- (a) 2022-23 estimated actuals exclude amounts in Appropriation Bill (No. 3) 2022-23 which is yet to receive Royal Assent.
- (b) Excludes departmental capital budget (DCB).
- (c) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) Administered capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

### **1.3 Budget measures**

The OOSGG has no budget measures in the 2023-24 Budget.

## Section 2: Outcomes and planned performance

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

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

**Note:**

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

The most recent corporate plan for OOSGG can be found at:  
[www.gg.gov.au/office-official-secretary-governor-general/corporate-plans](http://www.gg.gov.au/office-official-secretary-governor-general/corporate-plans)

The most recent annual performance statement can be found at:  
[www.gg.gov.au/office-official-secretary-governor-general/annual-reports](http://www.gg.gov.au/office-official-secretary-governor-general/annual-reports)

## 2.1 Budgeted expenses and performance for Outcome 1

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

### *Budgeted expenses for Outcome 1*

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>Program 1.1: Support for the Governor-General and Official Activities</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	4,274	2,920	1,844	1,888	1,935
Special appropriations					
<i>Special appropriation Governor-General</i>	495	495	495	495	495
Expenses not requiring appropriation in the Budget year (a)	1,985	1,985	1,639	1,843	1,920
<b>Administered total</b>	<b>6,754</b>	<b>5,400</b>	<b>3,978</b>	<b>4,226</b>	<b>4,350</b>
Departmental expenses					
Departmental appropriations	23,057	15,697	16,113	16,333	16,497
Section 74 External Revenue (b)	258	258	258	250	250
Expenses not requiring appropriation in the Budget year (a)	734	734	788	808	805
<b>Departmental total</b>	<b>24,049</b>	<b>16,689</b>	<b>17,159</b>	<b>17,391</b>	<b>17,552</b>
<b>Total expenses for program 1.1</b>	<b>30,803</b>	<b>22,089</b>	<b>21,137</b>	<b>21,617</b>	<b>21,902</b>
	2022-23	2023-24			
<b>Average staffing level (number)</b>	<b>87</b>	<b>96</b>			

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

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



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

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

<b>Outcome 1 – The performance of the Governor-General’s role is facilitated through organisation and management of official duties, management and maintenance of the official households and properties and administration of the Australian Honours and Awards system.</b>		
<b>Program 1</b> – The objective of this program is to support the Governor-General and Official Activities. It comprises three components: support for the Governor-General, management and maintenance of the official properties, and administration of the Australian Honours and Awards system.		
<b>Key Activities</b>	<b>Component 1: Support for the Governor-General</b> Key activities of component 1 include: <ul style="list-style-type: none"> <li>• Providing advice to the Governor-General; planning, implementing and managing Their Excellencies’ forward program of engagements, and liaising with representatives of governments, related authorities, and community groups</li> <li>• Providing support for Their Excellencies and hospitality services for official functions</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	<ul style="list-style-type: none"> <li>• The Governor-General is satisfied with the level of advice and administrative support provided that enables them to successfully perform official duties</li> <li>• The Governor-General is satisfied with the management of the households</li> </ul>	<ul style="list-style-type: none"> <li>• The level of advice and administrative support provided is satisfactory, based on feedback from the Governor-General</li> <li>• The management of the household is satisfactory, based on feedback from the Governor-General</li> </ul>
Budget year 2023-24	<ul style="list-style-type: none"> <li>• The Governor-General is satisfied with the level of advice and administrative support provided that enables him to successfully perform official duties</li> <li>• The Governor-General is satisfied with the management of the households</li> </ul>	<ul style="list-style-type: none"> <li>• The Governor-General expresses satisfaction with the support he receives to perform his official duties</li> <li>• The Governor-General expresses satisfaction with the management of the households</li> </ul>
Forward estimates 2024-27	As per 2023-24	As per 2023-24

<b>Key Activities</b>	<b>Component 2:</b> Management and maintenance of the official properties Key activities of component 2 include: Providing governance advice and administrative services to the Office and managing the Governor-General's official residences, including maintenance of property, equipment and grounds	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	<ul style="list-style-type: none"> <li>The properties are managed in accordance with the requirements of the <i>Environment Protection and Biodiversity Conservation Act 1999</i> and government policies relating to heritage properties, and with due consideration of advice provided by the National Capital Authority and other relevant authorities</li> </ul>	<ul style="list-style-type: none"> <li>Based on feedback from the Governor-General and the robust property management framework in place, the properties are managed in accordance with the relevant requirements and considerations</li> <li>Appropriate Heritage Governance strategies, plans and policies have been developed and maintained</li> <li>The heritage value of buildings and landscape will be assessed</li> </ul>
Budget Year 2023-24	<ul style="list-style-type: none"> <li>The properties are managed in accordance with the requirements of the <i>Environment Protection and Biodiversity Conservation Act 1999</i> and government policies relating to heritage properties, and with due consideration of advice provided by the National Capital Authority and other relevant authorities</li> </ul>	<ul style="list-style-type: none"> <li>The Governor-General expresses satisfaction with the management of the official properties</li> <li>Appropriate strategies and assessments have been carried out as detailed for 2022-23 and the properties will be managed in accordance with the requirements of the <i>Environment Protection and Biodiversity Conservation Act 1999</i> and government policies relating to heritage properties, and with due consideration of advice provided by the National Capital Authority and other relevant authorities</li> </ul>
Forward estimates 2024-27	As per 2023-24	As per 2023-24

<b>Key Activities</b>	<b>Component 3: Administration of the Australian Honours and Awards system</b> Key activities of component 3 include: <ul style="list-style-type: none"> <li>• Researching and preparing nominations for consideration by the Council for the Order of Australia, the Australian Bravery Decorations Council and the National Emergency Medal Committee</li> <li>• Providing secretariat support to the Australian honours advisory bodies.</li> <li>• Undertaking the administrative tasks associated with the approval of recipients in the Australian honours system and subsequent announcement where applicable</li> <li>• Procuring Australian honours insignia, warrants and investiture items.</li> <li>• Facilitating the approval of, and changes to, governing instruments within the Australian honours system</li> <li>• Undertaking promotion and community engagement activities to increase awareness of, and engagement with, the Order of Australia</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	<ul style="list-style-type: none"> <li>• The Governor-General and other key stakeholders express satisfaction with the administration of the Australian Honours and Awards system and support provided</li> <li>• Activities comply with the governing instruments for honours and awards, including the Constitution for the Order of Australia</li> <li>• Insignia meet design specifications, adequate stock levels are maintained and control processes are adhered to</li> <li>• Insignia and other resources for investitures and honours list announcements are accurate and issued in a timely manner</li> <li>• Nominations received reflect the diversity of Australia</li> </ul>	<ul style="list-style-type: none"> <li>• Based on feedback, the Governor-General and Councils and Committee supported by the Office, are satisfied with the administration of the Honours and Awards system and support provided</li> <li>• All activities comply with the relevant governing instruments</li> <li>• Design specifications are met, stock levels are maintained and control processes followed</li> <li>• Insignia and relevant resources for approved awards are delivered or provided within relevant timeframes</li> <li>• An increase in the diversity of nominations received</li> </ul>
Budget Year 2023-24	<ul style="list-style-type: none"> <li>• The Governor-General and other key stakeholders express satisfaction with the administration of the Australian Honours and Awards system and support provided</li> <li>• Activities comply with the governing instruments for honours and awards, including the Constitution for the Order of Australia</li> <li>• Insignia meet design specifications, adequate stock levels are maintained and control processes are adhered to</li> <li>• Insignia and other resources for investitures and honours list announcements are accurate and issued in a timely manner</li> <li>• Nominations received reflect the diversity of Australia</li> </ul>	<ul style="list-style-type: none"> <li>• The Governor-General and the Councils and Committee supported by the Office, express satisfaction with the support provided and activities conducted with respect to the Australian Honours and Awards system</li> <li>• All activities are expected to comply with the relevant governing instruments</li> <li>• Insignia are expected to meet design specifications, stock levels maintained and control processes followed</li> <li>• Insignia and relevant resources for approved awards are expected to be delivered or provided within relevant timeframes</li> <li>• An increase in the diversity of nominations received</li> </ul>
Forward Estimates 2024-27	As per 2023-24	As per 2023-24

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

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of OOSGG finances for the 2023-24 Budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

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

##### **Departmental**

###### *Comprehensive Income Statement*

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

The OOSGG is budgeting for a break-even operating result, adjusted for depreciation and amortisation expense, in 2023-24 and the forward years.

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

###### *Balance Sheet*

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

The OOSGG's primary liability is accrued employee entitlements.

###### *Administered*

###### *Schedule of Budgeted Income and Expenses Administered on Behalf of Government*

In 2023-24, the OOSGG will receive administered appropriations of \$0.5 million for the Governor-General's salary and \$2.9 million for support of the Australian Honours and Awards System.

### 3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	10,490	10,542	10,338	10,741	8,621
Suppliers	13,077	5,665	6,285	6,094	8,378
Depreciation and amortisation (a)	482	482	536	556	553
<b>Total expenses</b>	<b>24,049</b>	<b>16,689</b>	<b>17,159</b>	<b>17,391</b>	<b>17,552</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other	258	258	258	250	250
<b>Total own-source revenue</b>	<b>258</b>	<b>258</b>	<b>258</b>	<b>250</b>	<b>250</b>
<b>Gains</b>					
Other	252	252	252	252	252
<b>Total gains</b>	<b>252</b>	<b>252</b>	<b>252</b>	<b>252</b>	<b>252</b>
<b>Total own-source income</b>	<b>510</b>	<b>510</b>	<b>510</b>	<b>502</b>	<b>502</b>
<b>Net (cost of)/contribution by services</b>	<b>(23,539)</b>	<b>(16,179)</b>	<b>(16,649)</b>	<b>(16,889)</b>	<b>(17,050)</b>
Revenue from Government	23,057	15,697	16,113	16,333	16,497
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(482)</b>	<b>(482)</b>	<b>(536)</b>	<b>(556)</b>	<b>(553)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(482)</b>	<b>(482)</b>	<b>(536)</b>	<b>(556)</b>	<b>(553)</b>
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(482)</b>	<b>(482)</b>	<b>(536)</b>	<b>(556)</b>	<b>(553)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	482	482	536	556	553
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	167	167	167	167	167
Trade and other receivables	10,705	10,705	10,705	10,705	10,705
<b>Total financial assets</b>	<b>10,872</b>	<b>10,872</b>	<b>10,872</b>	<b>10,872</b>	<b>10,872</b>
<b>Non-financial assets</b>					
Property, plant and equipment	2,265	2,218	2,155	2,072	1,983
Intangibles	223	205	157	113	83
Inventories	35	35	35	35	35
Other non-financial assets	223	223	223	223	223
<b>Total non-financial assets</b>	<b>2,746</b>	<b>2,681</b>	<b>2,570</b>	<b>2,443</b>	<b>2,324</b>
<b>Total assets</b>	<b>13,618</b>	<b>13,553</b>	<b>13,442</b>	<b>13,315</b>	<b>13,196</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,374	1,374	1,374	1,374	1,374
Other payables	233	233	233	233	233
<b>Total payables</b>	<b>1,607</b>	<b>1,607</b>	<b>1,607</b>	<b>1,607</b>	<b>1,607</b>
<b>Provisions</b>					
Employee provisions	3,177	3,177	3,177	3,177	3,177
<b>Total provisions</b>	<b>3,177</b>	<b>3,177</b>	<b>3,177</b>	<b>3,177</b>	<b>3,177</b>
<b>Total liabilities</b>	<b>4,784</b>	<b>4,784</b>	<b>4,784</b>	<b>4,784</b>	<b>4,784</b>
<b>Net assets</b>	<b>8,834</b>	<b>8,769</b>	<b>8,658</b>	<b>8,531</b>	<b>8,412</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	11,697	12,114	12,539	12,968	13,402
Reserves	797	797	797	797	797
Retained surplus (accumulated deficit)	(3,660)	(4,142)	(4,678)	(5,234)	(5,787)
<b>Total parent entity interest</b>	<b>8,834</b>	<b>8,769</b>	<b>8,658</b>	<b>8,531</b>	<b>8,412</b>
<b>Total equity</b>	<b>8,834</b>	<b>8,769</b>	<b>8,658</b>	<b>8,531</b>	<b>8,412</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023-24)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	(3,660)	797	11,697	8,834
<b>Adjusted opening balance</b>	<b>(3,660)</b>	<b>797</b>	<b>11,697</b>	<b>8,834</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(482)	-	-	(482)
<b>Total comprehensive income</b>	<b>(482)</b>	<b>-</b>	<b>-</b>	<b>(482)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	417	417
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>417</b>	<b>417</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>(4,142)</b>	<b>797</b>	<b>12,114</b>	<b>8,769</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(4,142)</b>	<b>797</b>	<b>12,114</b>	<b>8,769</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	23,057	15,697	16,113	16,333	16,497
Other	258	258	258	250	250
<b>Total cash received</b>	<b>23,315</b>	<b>15,955</b>	<b>16,371</b>	<b>16,583</b>	<b>16,747</b>
<b>Cash used</b>					
Employees	10,490	10,542	10,338	10,741	8,621
Suppliers	12,825	5,413	6,033	5,842	8,126
<b>Total cash used</b>	<b>23,315</b>	<b>15,955</b>	<b>16,371</b>	<b>16,583</b>	<b>16,747</b>
<b>Net cash from/(used by) operating activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	409	417	425	429	434
<b>Total cash used</b>	<b>409</b>	<b>417</b>	<b>425</b>	<b>429</b>	<b>434</b>
<b>Net cash from/(used by) investing activities</b>	<b>(409)</b>	<b>(417)</b>	<b>(425)</b>	<b>(429)</b>	<b>(434)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	409	417	425	429	434
<b>Total cash received</b>	<b>409</b>	<b>417</b>	<b>425</b>	<b>429</b>	<b>434</b>
<b>Net cash from/(used by) financing activities</b>	<b>409</b>	<b>417</b>	<b>425</b>	<b>429</b>	<b>434</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	167	167	167	167	167
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>167</b>	<b>167</b>	<b>167</b>	<b>167</b>	<b>167</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.



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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	409	417	425	430	435
<b>Total new capital appropriations</b>	<b>409</b>	<b>417</b>	<b>425</b>	<b>430</b>	<b>435</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	409	417	425	430	435
<b>Total items</b>	<b>409</b>	<b>417</b>	<b>425</b>	<b>430</b>	<b>435</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	409	417	425	430	435
<b>TOTAL</b>	<b>409</b>	<b>417</b>	<b>425</b>	<b>430</b>	<b>435</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	409	417	425	430	435
<b>Total cash used to acquire assets</b>	<b>409</b>	<b>417</b>	<b>425</b>	<b>430</b>	<b>435</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

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

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

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>				
Gross book value	-	3,793	1,092	4,885
Gross book value - ROU assets	5	-	-	5
Accumulated depreciation/ amortisation and impairment	-	(1,528)	(869)	(2,397)
Accumulated depreciation/amortisation and impairment - ROU assets	(5)	-	-	(5)
<b>Opening net book balance</b>	<b>-</b>	<b>2,265</b>	<b>223</b>	<b>2,488</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	-	326	91	417
<b>Total additions</b>	<b>-</b>	<b>326</b>	<b>91</b>	<b>417</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	(373)	(109)	(482)
<b>Total other movements</b>	<b>-</b>	<b>(373)</b>	<b>(109)</b>	<b>(482)</b>
<b>As at 30 June 2024</b>				
Gross book value	-	4,119	1,183	5,302
Gross book value - ROU assets	5	-	-	5
Accumulated depreciation/ amortisation and impairment	-	(1,901)	(978)	(2,879)
Accumulated depreciation/amortisation and impairment - ROU assets	(5)	-	-	(5)
<b>Closing net book balance</b>	<b>-</b>	<b>2,218</b>	<b>205</b>	<b>2,423</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2023-21 for depreciation/amortisation expenses, DCB or other operational expenses.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>EXPENSES</b>					
Suppliers	4,274	2,920	1,844	1,888	1,935
Personal benefits	495	495	495	495	495
Depreciation and amortisation (a)	1,985	1,985	1,639	1,843	1,920
<b>Total expenses administered on behalf of Government</b>	<b>6,754</b>	<b>5,400</b>	<b>3,978</b>	<b>4,226</b>	<b>4,350</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Sale of goods and rendering of services	38	38	30	28	28
<b>Total non-taxation revenue</b>	<b>38</b>	<b>38</b>	<b>30</b>	<b>28</b>	<b>28</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>38</b>	<b>38</b>	<b>30</b>	<b>28</b>	<b>28</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>38</b>	<b>38</b>	<b>30</b>	<b>28</b>	<b>28</b>
<b>Net (cost of)/contribution by services</b>	<b>6,716</b>	<b>5,362</b>	<b>3,948</b>	<b>4,198</b>	<b>4,322</b>
<b>Surplus/(deficit) before income tax</b>	<b>(6,716)</b>	<b>(5,362)</b>	<b>(3,948)</b>	<b>(4,198)</b>	<b>(4,322)</b>
<b>Surplus/(deficit) after income tax</b>	<b>(6,716)</b>	<b>(5,362)</b>	<b>(3,948)</b>	<b>(4,198)</b>	<b>(4,322)</b>
<b>Total comprehensive income/(loss)</b>	<b>(6,716)</b>	<b>(5,362)</b>	<b>(3,948)</b>	<b>(4,198)</b>	<b>(4,322)</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1	1	1	1	1
Trade and other receivables	213	213	213	213	213
<b>Total financial assets</b>	<b>214</b>	<b>214</b>	<b>214</b>	<b>214</b>	<b>214</b>
<b>Non-financial assets</b>					
Land and buildings	170,927	171,704	173,225	174,675	176,050
Property, plant and equipment	1,407	1,569	1,618	1,579	1,585
Inventories	4,228	4,228	4,228	4,228	4,228
<b>Total non-financial assets</b>	<b>176,562</b>	<b>177,501</b>	<b>179,071</b>	<b>180,482</b>	<b>181,863</b>
<b>Total assets administered on behalf of Government</b>	<b>176,776</b>	<b>177,715</b>	<b>179,285</b>	<b>180,696</b>	<b>182,077</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	212	212	212	212	212
<b>Total payables</b>	<b>212</b>	<b>212</b>	<b>212</b>	<b>212</b>	<b>212</b>
<b>Total liabilities administered on behalf of Government</b>	<b>212</b>	<b>212</b>	<b>212</b>	<b>212</b>	<b>212</b>
<b>Net assets/(liabilities)</b>	<b>176,564</b>	<b>177,503</b>	<b>179,073</b>	<b>180,484</b>	<b>181,865</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sales of goods and rendering of services	38	38	30	28	28
<b>Total cash received</b>	<b>38</b>	<b>38</b>	<b>30</b>	<b>28</b>	<b>28</b>
<b>Cash used</b>					
Personal benefits	495	495	495	495	495
Suppliers	4,274	2,920	1,844	1,888	1,935
<b>Total cash used</b>	<b>4,769</b>	<b>3,415</b>	<b>2,339</b>	<b>2,383</b>	<b>2,430</b>
<b>Net cash from/(used by) operating activities</b>	<b>(4,731)</b>	<b>(3,377)</b>	<b>(2,309)</b>	<b>(2,355)</b>	<b>(2,402)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	3,002	2,924	3,209	3,254	3,301
<b>Total cash used</b>	<b>3,002</b>	<b>2,924</b>	<b>3,209</b>	<b>3,254</b>	<b>3,301</b>
<b>Net cash from/(used by) investing activities</b>	<b>(3,002)</b>	<b>(2,924)</b>	<b>(3,209)</b>	<b>(3,254)</b>	<b>(3,301)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(7,733)</b>	<b>(6,301)</b>	<b>(5,518)</b>	<b>(5,609)</b>	<b>(5,703)</b>
Cash and cash equivalents at beginning of reporting period	1	1	1	1	1
Cash from Official Public Account for:					
- Appropriations	7,771	6,339	5,548	5,637	5,731
<b>Total cash from Official Public Account</b>	<b>7,771</b>	<b>6,339</b>	<b>5,548</b>	<b>5,637</b>	<b>5,731</b>
Cash to Official Public Account for:					
- Appropriations	(38)	(38)	(30)	(28)	(28)
<b>Total cash to Official Public Account</b>	<b>(38)</b>	<b>(38)</b>	<b>(30)</b>	<b>(28)</b>	<b>(28)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (ACB)	3,002	2,924	3,209	3,254	3,301
<b>Total new capital appropriations</b>	<b>3,002</b>	<b>2,924</b>	<b>3,209</b>	<b>3,254</b>	<b>3,301</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	3,002	2,924	3,209	3,254	3,301
<b>Total items</b>	<b>3,002</b>	<b>2,924</b>	<b>3,209</b>	<b>3,254</b>	<b>3,301</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - ACB (a)	3,002	2,924	3,209	3,254	3,301
<b>TOTAL</b>	<b>3,002</b>	<b>2,924</b>	<b>3,209</b>	<b>3,254</b>	<b>3,301</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total accrual purchases	3,002	2,924	3,209	3,254	3,301
<b>Total cash used to acquire assets</b>	<b>3,002</b>	<b>2,924</b>	<b>3,209</b>	<b>3,254</b>	<b>3,301</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

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

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

	Land	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>				
Gross book value	115,000	62,990	1,731	179,721
Accumulated depreciation/amortisation and impairment	-	(7,063)	(324)	(7,387)
<b>Opening net book balance</b>	<b>115,000</b>	<b>55,927</b>	<b>1,407</b>	<b>172,334</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	-	2,704	220	2,924
<b>Total additions</b>	<b>-</b>	<b>2,704</b>	<b>220</b>	<b>2,924</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	(1,927)	(58)	(1,985)
<b>Total other movements</b>	<b>-</b>	<b>(1,927)</b>	<b>(58)</b>	<b>(1,985)</b>
<b>As at 30 June 2024</b>				
Gross book value	115,000	65,694	1,951	182,645
Accumulated depreciation/amortisation and impairment	-	(8,990)	(382)	(9,372)
<b>Closing net book balance</b>	<b>115,000</b>	<b>56,704</b>	<b>1,569</b>	<b>173,273</b>

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

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





# **Torres Strait Regional Authority**

## **Entity resources and planned performance**



# Torres Strait Regional Authority

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# Torres Strait Regional Authority

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

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

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

The TSRA vision is:

- Empowering our people, in our decision, in our culture, for our future
- *'Ngalpun yangu Kaaba woeydhay, a ngalpun muruyguw danalga mabaygal kunakan palayk, wagem goeygoeyika'* (KALA LAGAW YA)
- *'Buaigiz kelar obaiswerare, merbi mir apuge mena obakedi, muike merbi areribi tonarge, ko merbi keub kerkerem'* (MERIAM MIR)
- *'Ngalpan moebaygal thoepoeriwioeyamoeyn, ngalpan ya kuduthoeraynu, ngalpan igililmaypa, sepa setha wara goeygil sey boey wagem'* (KALA KAWAU YA)

In 2023-24 the TSRA will:

- establish the Torres Strait Climate Centre of Excellence to enable a coordinated regional response to better prepare for the impact of climate change across the region
- continue to increase sustainable and quality regional infrastructure development by building stronger partnerships across all levels of government and communities
- influence policy and contribute to the development and monitoring of standards for the provision of community social services, including supporting programs for the prevention of violence against women and children
- grow economic development opportunities within the region through business skills development, home ownership and fisheries
- continue to ensure the preservation of *Ailan Kastom* and Aboriginal traditions, cultural heritage and languages through the promotion of our traditional art, dance, storytelling and craft skills
- monitoring, evaluating and delivering advice on the sustainable management of the natural resources (land and sea) of the Torres Strait communities. This includes the sustainable use of marine turtle and dugong; engagement with neighbouring Papua New Guinea treaty villages on environmental issues and maintaining the natural resource base to foster economic opportunity and maintain the cultural values that are linked to natural assets
- develop a Torres Strait Development Plan aimed at setting the direction to improve the economic, social and cultural status of Torres Strait Islanders, and Aboriginal persons, living in the Torres Strait area with this plan continuing to drive the regional planning processes, including improving the integration of service delivery between governments at all levels working in the region and engaging with local stakeholders.

Further details of the TSRA's objectives and performance monitoring are set out in Section 2 of this document.

## 1.2 Entity resource statement

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

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

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

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

**Table 1.1: TSRA resource statement — Budget estimates for 2023-24 as at Budget May 2023**

	2022-23 <i>Estimated</i> <i>actual</i> \$'000	2023-24 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>8,950</b>	<b>9,877</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services (a)		
Outcome 1	36,486	37,247
Total annual appropriations	36,486	37,247
Amounts received from related entities		
Amounts from other entities (b)	19,833	16,326
Total amounts received from related entities	19,833	16,326
<b>Total funds from Government</b>	<b>56,319</b>	<b>53,573</b>
<b>Funds from other sources</b>		
Interest	820	820
Sale of goods and services	505	505
Other	334	-
<b>Total funds from other sources</b>	<b>1,659</b>	<b>1,325</b>
<b>Total net resourcing for Torres Strait Regional Authority</b>	<b>66,928</b>	<b>64,775</b>
	2022-23	2023-24
<b>Average staffing level (number)</b>	<b>154</b>	<b>159</b>

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

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

(a) Appropriation Bill (No. 1) 2023-24.

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



### **1.3 Budget measures**

The TSRA has no budget measures in the 2023-24 Budget.

## Section 2: Outcomes and planned performance

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

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

**Note:**

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

The most recent corporate plan for TSRA can be found at:  
[www.transparency.gov.au/sites/default/files/reports/2022-23\\_torres\\_strait\\_regional\\_authority\\_corporate\\_plan\\_1.pdf](http://www.transparency.gov.au/sites/default/files/reports/2022-23_torres_strait_regional_authority_corporate_plan_1.pdf)

The most recent annual performance statement can be found at:  
[www.tsra.gov.au/news-and-resources/annual-reports](http://www.tsra.gov.au/news-and-resources/annual-reports)

## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: Progress towards Closing the Gap for Torres Strait Islander and Aboriginal people living in the Torres Strait Region through development planning, coordination, sustainable resource management and preservation and promotion of Indigenous culture.**

### *Budgeted expenses for Outcome 1*

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

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

	2022-23	2023-24	2024-25	2025-26	2026-27
	Estimated	Budget	Forw ard	Forw ard	Forw ard
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 1.1: Torres Strait Regional Development</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	36,501	37,262	38,307	38,823	39,516
Payment from related entities	19,833	16,326	11,594	11,362	10,942
Revenues from other independent sources	1,267	1,475	1,475	1,475	1,475
<b>Total expenses for Program 1.1</b>	<b>57,601</b>	<b>55,063</b>	<b>51,376</b>	<b>51,660</b>	<b>51,933</b>
	2022-23	2023-24			
<b>Average staffing level (number)</b>	<b>154</b>	<b>159</b>			

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

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

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2023-24 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 1 – Progress towards Closing the Gap for Torres Strait Islander and Aboriginal people living in the Torres Strait Region through development planning, coordination, sustainable resource management and preservation and promotion of Indigenous culture.</b>		
<b>Program 1.1-</b> The objective of this program is currently delivered through several activities, which are derived from the TSRA Corporate Plan 2022-23.		
<b>Key Activities</b>	Key activities reported in the current corporate plan that relate to this program.	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	<ul style="list-style-type: none"> <li>Increasing the number of, or economic of existing Torres Strait Islander and aboriginal businesses through the provision of Business Growth and Mini Business Growth packages.</li> <li>Improving business skills of potential and existing business owners through the provision of Business Workshops and Business Mentoring.</li> <li>Increase in the percentage of Total Allowable Catch of Finfish/Tropical Rock Lobster caught by Torres Strait Islander and Aboriginal people in the region when compared to the previous period.</li> <li>Work towards and/or maintain 100% ownership of Finfish and Tropical Rock Lobster fisheries.</li> <li>Completion of the transition, ownership and management of fisheries assets to a locally owned and operated business structure.</li> <li>Increase in the number of artists and growth of cultural practitioners in the industry.</li> <li>Maintaining current community based management plans for each community and achieving annual service targets in each of those plans.</li> <li>Increase the level of engagement of elected Torres Strait Islander and Aboriginal leaders in policy development and decision-making.</li> </ul>	<p>The Benefits and Targets for each of the TSRA's activity areas are set out in the TSRA Torres Strait Development Plan 2019-22.</p> <p>Additional detail will be provided in the TSRA 2022-23 Annual Report</p>

	<ul style="list-style-type: none"> <li>• Improved monitoring of the effectiveness of health service delivery in the region.</li> <li>• Implementation of the Regional Infrastructure Advisory Committee's action plan.</li> <li>• Provide advocacy and support services for the delivery of identified infrastructure projects.</li> <li>• Improvement in the quality of and access to social and legal services</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2023-24	<ul style="list-style-type: none"> <li>• Increasing the number of, or economic base of existing Torres Strait Islander and aboriginal businesses through the provision of Business Growth and Mini Business Growth packages.</li> <li>• Improving business skills of potential and existing business owners through the provision of Business Workshops and Business Mentoring.</li> <li>• Increase in the percentage of Total Allowable Catch of Finfish/Tropical Rock Lobster caught by Torres Strait Islander and Aboriginal people in the region when compared to the previous period.</li> <li>• Work towards and/or maintain 100% ownership of Finfish and Tropical Rock Lobster fisheries.</li> <li>• Completion of the transition, ownership and management of fisheries assets to a locally owned and operated business structure.</li> <li>• Increase in the number of artists and growth of cultural practitioners in the industry.</li> <li>• Maintaining current community based management plans for each community and achieving annual service targets in each of those plans.</li> <li>• Increase the level of engagement of elected Torres Strait Islander and Aboriginal leaders in policy development and decision-making.</li> <li>• Improved monitoring of the effectiveness of health service delivery in the region.</li> <li>• Implementation of the Regional Infrastructure Advisory Committee's action plan.</li> <li>• Provide advocacy and support services for the delivery of identified infrastructure projects.</li> <li>• Improvement in the quality of and access to social and legal services.</li> </ul>	<p>The Benefits and Targets for each of the TSRA's activity areas are set out in the TSRA Corporate Plan 2022-23.</p> <p>Additional detail will be provided in the TSRA 2023-24 Annual Report.</p>

**Budget 2023-24** | Torres Strait Regional Authority

Forward Estimates 2024-27	As per 2023-24	The Benefits and Targets for each of the TSRA's activity areas are set out in the TSRA Corporate Plan 2022-23.
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## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

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

##### *Departmental*

This statement provides a picture of the expected financial results for the TSRA by identifying full accrual expenses and revenues, which highlights whether the TSRA is operating at a sustainable level. The TSRA is forecasting income of \$55.0 million and expenditure of \$55.1 million resulting in a breakeven result for the 2023-24 financial year.

##### *Budgeted Departmental Balance Sheet*

The TSRA's forecast balance sheet for the financial year ending 30 June 2024 shows the TSRA with total assets of \$104.5 million and liabilities of \$7.0 million, resulting in a net asset position of \$97.5 million.

##### *Budgeted Departmental Statement of Cash Flows*

Predicted departmental cash flows have been adjusted to reflect the anticipated impact on cash after considering the forecast movements in the Departmental Balance Sheet (Table 3.2) and Comprehensive Income Statement (Table 3.1). The agency is forecasting a cash position of \$8.7 million for the financial year ending 30 June 2024.

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

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

### 3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	21,186	21,546	21,545	21,545	21,635
Suppliers	18,644	19,796	16,110	16,394	16,577
Grants	16,344	12,292	12,292	12,292	12,292
Depreciation and amortisation	1,269	1,271	1,271	1,271	1,271
Finance costs	158	158	158	158	158
<b>Total expenses</b>	<b>57,601</b>	<b>55,063</b>	<b>51,376</b>	<b>51,660</b>	<b>51,933</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	505	505	505	505	505
Interest	970	970	970	970	970
Grant revenue	19,833	16,326	11,594	11,362	10,942
Other	334	-	-	-	-
<b>Total own-source revenue</b>	<b>21,642</b>	<b>17,801</b>	<b>13,069</b>	<b>12,837</b>	<b>12,417</b>
<b>Total own-source income</b>	<b>21,642</b>	<b>17,801</b>	<b>13,069</b>	<b>12,837</b>	<b>12,417</b>
<b>Net (cost of)/contribution by services</b>	<b>(35,959)</b>	<b>(37,262)</b>	<b>(38,307)</b>	<b>(38,823)</b>	<b>(39,516)</b>
Revenue from Government	36,486	37,247	38,292	38,808	39,501
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>527</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>527</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>



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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>Total comprehensive income/(loss)</b>					
- as per statement of					
<b>Comprehensive Income</b>	<b>527</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>
plus: depreciation/amortisation					
expenses on ROU assets (a)	124	126	126	126	126
less: lease principal repayments (a)	109	111	111	111	111
<b>Net Cash Operating Surplus/(Deficit)</b>	<b>542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

(a) Applies leases under AASB 16 Leases.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	9,877	8,737	8,237	9,332	8,757
Trade and other receivables	3,917	3,917	3,917	3,917	3,917
Other investments	25,521	24,766	24,766	23,371	23,371
<b>Total financial assets</b>	<b>39,315</b>	<b>37,420</b>	<b>36,920</b>	<b>36,620</b>	<b>36,045</b>
<b>Non-financial assets</b>					
Land and buildings	63,107	64,844	65,276	65,693	66,100
Property, plant and equipment	1,856	2,002	2,058	1,929	2,085
Other non-financial assets	188	188	188	188	188
<b>Total non-financial assets</b>	<b>65,151</b>	<b>67,034</b>	<b>67,522</b>	<b>67,810</b>	<b>68,373</b>
<b>Total assets</b>	<b>104,466</b>	<b>104,454</b>	<b>104,442</b>	<b>104,430</b>	<b>104,418</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	2,696	2,696	2,696	2,696	2,696
Other payables	350	350	350	350	350
<b>Total payables</b>	<b>3,046</b>	<b>3,046</b>	<b>3,046</b>	<b>3,046</b>	<b>3,046</b>
<b>Interest bearing liabilities</b>					
Leases	368	371	374	377	380
<b>Total interest bearing liabilities</b>	<b>368</b>	<b>371</b>	<b>374</b>	<b>377</b>	<b>380</b>
<b>Provisions</b>					
Employee provisions	3,566	3,566	3,566	3,566	3,566
<b>Total provisions</b>	<b>3,566</b>	<b>3,566</b>	<b>3,566</b>	<b>3,566</b>	<b>3,566</b>
<b>Total liabilities</b>	<b>6,980</b>	<b>6,983</b>	<b>6,986</b>	<b>6,989</b>	<b>6,992</b>
<b>Net assets</b>	<b>97,486</b>	<b>97,471</b>	<b>97,456</b>	<b>97,441</b>	<b>97,426</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	3,021	3,021	3,021	3,021	3,021
Reserves	25,185	25,185	25,185	25,185	25,185
Retained surplus (accumulated deficit)	69,280	69,265	69,250	69,235	69,220
<b>Total parent entity interest</b>	<b>97,486</b>	<b>97,471</b>	<b>97,456</b>	<b>97,441</b>	<b>97,426</b>
<b>Total equity</b>	<b>97,486</b>	<b>97,471</b>	<b>97,456</b>	<b>97,441</b>	<b>97,426</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023-24)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	69,280	25,185	3,021	97,486
<b>Adjusted opening balance</b>	<b>69,280</b>	<b>25,185</b>	<b>3,021</b>	<b>97,486</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(15)			(15)
<b>Total comprehensive income</b>	<b>(15)</b>	<b>-</b>	<b>-</b>	<b>(15)</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>69,265</b>	<b>25,185</b>	<b>3,021</b>	<b>97,471</b>
<b>Closing balance attributable to the Australian Government</b>	<b>69,265</b>	<b>25,185</b>	<b>3,021</b>	<b>97,471</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	36,486	37,247	38,292	38,808	39,501
Sale of goods and rendering of services	505	505	505	505	505
Interest	820	820	820	820	820
Grants	19,833	16,326	11,594	11,362	10,942
Other	334	-	-	-	-
<b>Total cash received</b>	<b>57,978</b>	<b>54,898</b>	<b>51,211</b>	<b>51,495</b>	<b>51,768</b>
<b>Cash used</b>					
Employees	21,186	21,546	21,545	21,545	21,635
Suppliers	18,644	19,796	16,110	16,394	16,577
Interest payments on lease liability	8	8	8	8	8
Other	16,344	12,292	12,292	12,292	12,292
<b>Total cash used</b>	<b>56,182</b>	<b>53,642</b>	<b>49,955</b>	<b>50,239</b>	<b>50,512</b>
<b>Net cash from/(used by) operating activities</b>	<b>1,796</b>	<b>1,256</b>	<b>1,256</b>	<b>1,256</b>	<b>1,256</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments	1,255	755	-	1,395	-
<b>Total cash received</b>	<b>1,255</b>	<b>755</b>	<b>-</b>	<b>1,395</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	2,015	3,040	1,645	1,445	1,720
<b>Total cash used</b>	<b>2,015</b>	<b>3,040</b>	<b>1,645</b>	<b>1,445</b>	<b>1,720</b>
<b>Net cash from/(used by) investing activities</b>	<b>(760)</b>	<b>(2,285)</b>	<b>(1,645)</b>	<b>(50)</b>	<b>(1,720)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Principal payments on lease liability	109	111	111	111	111
<b>Total cash used</b>	<b>109</b>	<b>111</b>	<b>111</b>	<b>111</b>	<b>111</b>
<b>Net cash from/(used by) financing activities</b>	<b>(109)</b>	<b>(111)</b>	<b>(111)</b>	<b>(111)</b>	<b>(111)</b>
<b>Net increase/(decrease) in cash held</b>	<b>927</b>	<b>(1,140)</b>	<b>(500)</b>	<b>1,095</b>	<b>(575)</b>
Cash and cash equivalents at the beginning of the reporting period	8,950	9,877	8,737	8,237	9,332
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>9,877</b>	<b>8,737</b>	<b>8,237</b>	<b>9,332</b>	<b>8,757</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources (a)	2,015	3,040	1,645	1,445	1,720
<b>TOTAL</b>	<b>2,015</b>	<b>3,040</b>	<b>1,645</b>	<b>1,445</b>	<b>1,720</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	2,015	3,040	1,645	1,445	1,720
<b>Total cash used to acquire assets</b>	<b>2,015</b>	<b>3,040</b>	<b>1,645</b>	<b>1,445</b>	<b>1,720</b>

Prepared on Australian Accounting Standards basis.

(a) Includes the following sources of funding current Bill 1 and prior year Act 1/3/5 appropriations.

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

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>					
Gross book value	11,805	54,431	6,984	77	73,297
Gross book value - ROU assets	299	347	-	-	646
Accumulated depreciation/ amortisation and impairment	-	(3,486)	(5,205)	-	(8,691)
Accumulated depreciation/amortisation and impairment - ROU assets	(39)	(250)	-	-	(289)
<b>Opening net book balance</b>	<b>12,065</b>	<b>51,042</b>	<b>1,779</b>	<b>77</b>	<b>64,963</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation ordinary annual services (a)	-	2,650	390	-	3,040
By purchase - appropriation ordinary annual services - ROU assets	6	108	-	-	114
<b>Total additions</b>	<b>6</b>	<b>2,758</b>	<b>390</b>	<b>-</b>	<b>3,154</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(901)	(244)	-	(1,145)
Depreciation/amortisation on ROU assets	(9)	(117)	-	-	(126)
<b>Total other movements</b>	<b>(9)</b>	<b>(1,018)</b>	<b>(244)</b>	<b>-</b>	<b>(1,271)</b>
<b>As at 30 June 2024</b>					
Gross book value	11,805	57,081	7,374	77	76,337
Gross book value - ROU assets	305	455	-	-	760
Accumulated depreciation/ amortisation and impairment	-	(4,387)	(5,449)	-	(9,836)
Accumulated depreciation/amortisation and impairment - ROU assets	(48)	(367)	-	-	(415)
<b>Closing net book balance</b>	<b>12,062</b>	<b>52,782</b>	<b>1,925</b>	<b>77</b>	<b>66,846</b>

Prepared on Australian Accounting Standards basis.

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

# **Workplace Gender Equality Agency**

**Entity resources and planned  
performance**





# Workplace Gender Equality Agency

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# Workplace Gender Equality Agency

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Workplace Gender Equality Agency's (WGEA) purpose is to promote and improve gender equality in Australian workplaces. We do this by publishing information and insights related to the annual workplace gender equality census as well as research. We also provide practical enabling support, education and tools to assist employers to take action, and deliver accessible pathways to leading practice.

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

The Act requires employers with 100 or more employees to report annually against 6 gender equality indicators covering gender composition of the workforce and governing body, remuneration between men and women, policies and practices relating to flexible work and caring responsibilities, consultation with employees, and sexual harassment or discrimination. The Anti-Discrimination and Human Rights Legislation Amendment (Respect at Work) Act 2022 extended the application of the Act to the Commonwealth public sector from 2023.

The WGEA's strategic priority in 2023–24 and beyond is to accelerate improvement in workplace gender equality by transitioning employers from knowing better to doing better.

A 2021 Review of the Act made 10 recommendations to help Australia accelerate progress towards gender equality and make reporting easier for employers. In the past year, the Agency has been supporting and driving the implementation of the Review's recommendations. In particular we are strengthening our ability to provide increased support to employers to progress gender equality in their workplaces.

The Government introduced the Workplace Gender Equality Amendment (Closing the Gender Pay Gap) Bill 2023 on 8 February 2023. Together with remade Legislative Instruments - the Workplace Gender Equality (Gender Equality Standards) Instrument 2023 and the Workplace Gender Equality (Matters in relation to Gender Equality Indicators) Instrument 2023), the Bill fulfilled most of the recommendations requiring legislative amendment. It was passed on 30 March 2023.

From 2024, the WGEA will commence publishing employer gender pay gaps. Publishing employer gender pay gaps will increase transparency and accountability and is a critical aspect of the Government's reforms which aim to stimulate employer action. WGEA will expend significant effort in activities to implement this throughout the coming year.

The United Kingdom experience is that publishing gender pay gaps supports increased employer action to improve gender equality and reduce the gender pay gap. Stimulating employers to take action will increase demand on WGEA's support, tools and education capacity which aligns with WGEA's strategic focus of deepening our impact by working more closely with employers.

The publishing of gender pay gaps does not increase the employer reporting burden as it draws on data already provided to WGEA. WGEA is prioritising communications activity in the lead up to publishing gender pay gaps to ensure that employers understand the process and are motivated to reduce the gap, including the opportunity to publish a linking statement explaining the context of their gender pay gap and action they are taking in response.

New accountability measures require employers to provide WGEA Executive Summary and Industry Benchmark reports to their Board and the reporting of additional workforce data such as age, primary work location, CEO remuneration and prevention and response to sexual harassment. In addition, new Gender Equality Standards require larger (500 or more employees) employers to have policies or strategies that cover each of the 6 gender equality indicators.

Boosting transparency and accountability are critical measures considering the recent stalling of progress in reducing the gender pay gap. Over the last two reporting periods it has remained at 22.8%, down from 23.3% in 2019-20. The WGEA's 2021 Gender Equity Insights Report from a partnership with Bankwest Curtin Economics Centre stated that at this rate, it will take Australia 26 years to close the total remuneration gender pay gap.

The Government has signalled an intention to implement some crucial remaining elements of the recommendations of the Review as soon as possible. This includes legislating a requirement for larger employers to set, achieve and report on genuine targets against 3 of the 6 gender equality indicators and aligning WGEA's collection of gender data with other Commonwealth standards to enable the capture of data on employees who identify as non-binary. WGEA is also undertaking research and consultation on the collection of additional diversity data such as Aboriginal and Torres Strait Islander background, cultural and linguistic diversity, and disability.

WGEA will expand the gender equality census to include all Commonwealth public sector employers of more than 100 employees in 2023 and also continue to work with the jurisdictions to implement the in-principle agreement of December 2021 National Cabinet to provide State and Territory public sector workforce data to WGEA.

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

## 1.2 Entity resource statement

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

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

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

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

**Table 1.1: WGEA resource statement - Budget estimates for 2023-24 as at May Budget 202**

	<i>2022-23 Estimated actual \$'000</i>	<i>2023-24 Estimate</i>
		\$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	1,160	1,160
Departmental appropriation	9,421	10,843
s74 External Revenue (b)	100	100
Departmental capital budget (c)	1,155	895
<b>Total departmental annual appropriations</b>	<b>11,836</b>	<b>12,998</b>
	<i>2022-23</i>	<i>2023-24</i>
<b>Average staffing level (number)</b>	<b>51</b>	<b>59</b>

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

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

(a) Appropriation Bill (No. 1) 2023-24.

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

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

### **1.3 Budget measures**

The WGEA has no budget measures in the 2023-24 Budget.

## Section 2: Outcomes and planned performance

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

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

**Note:**

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

The most recent corporate plan for WGEA can be found at:  
[www.wgea.gov.au/about/governance/corporate-plan](http://www.wgea.gov.au/about/governance/corporate-plan)

The most recent annual performance statement can be found at:  
[www.wgea.gov.au/about/governance/annual-report](http://www.wgea.gov.au/about/governance/annual-report)



## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: Promote and improve gender equality in Australian workplaces including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data.**

### *Budgeted expenses for Outcome 1*

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>Program 1.1: Workplace Gender Equality</b>					
Departmental expenses					
Departmental appropriation	9,421	10,843	11,132	10,365	10,566
74 External Revenue (a)	100	100	200	150	177
Expenses not requiring appropriation in the Budget year (b)	2,035	755	960	768	830
<b>Departmental total</b>	<b>11,556</b>	<b>11,698</b>	<b>12,292</b>	<b>11,283</b>	<b>11,573</b>
<b>Total expenses for program 1.1</b>	<b>11,556</b>	<b>11,698</b>	<b>12,292</b>	<b>11,283</b>	<b>11,573</b>
	2022-23	2023-24			
<b>Average staffing level (number)</b>	<b>51</b>	<b>59</b>			

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

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

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

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

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2023-24 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 1 – Promote and improve gender equality in Australian workplaces including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data.</b>		
<b>Program 1.1</b> - The WGEA will deliver on Outcome 1 by assisting relevant employers to report to WGEA; educating employers on improving gender equality outcomes; promoting and contributing to understanding, acceptance and public discussion of gender equality in the Australian workplace; using gender equality data to improve workplace gender equality; and fostering compliance with the reporting and transparency provisions of the Act.		
<b>Key Activities (a)</b>	Key activities reported in the current corporate plan that relate to this program. <ol style="list-style-type: none"> <li>1. Generating knowledge, insights and tools for change through data collection and analysis, providing support and undertaking research and educational programs to accelerate gender equality in the workplace and supporting the review of the Act and delivery of related reforms.</li> <li>2. Expanding the dataset and enhancing analytical capability of the agency's reporting and data management platform.</li> <li>3. Enabling the collection of public sector gender equality data</li> <li>4. Enhance understanding of workplace gender equality including by publishing employer gender pay gaps.</li> </ol>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Prior year 2022-23	The WGEA uses data set to provide enhanced insights, resources and tools to support action by relevant employers	<ul style="list-style-type: none"> <li>• The WGEA data collection produces expanded dataset enabling deeper and more nuanced insights</li> <li>• Development of targeted tools and resources</li> </ul> <b>Assessment:</b> On track across the duration of the multi-year program
	The WGEA drives broader and deeper action on gender equality	<ul style="list-style-type: none"> <li>• Inclusion of Public Sector in dataset and analysis</li> <li>• Expansion of WGEA recognition for best practice approaches</li> </ul> <b>Assessment:</b> On track across the duration of the multi-year program
	The WGEA enables and amplifies momentum on gender equality	<ul style="list-style-type: none"> <li>• Delivery of effective public and targeted campaigns to improve gender equality.</li> <li>• New collaborations to build understanding and drive change.</li> </ul> <b>Assessment:</b> On track across the duration of the multi-year program

<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2023-24	<p>The WGEA uses data set to provide enhanced insights, resources and tools to support action by relevant employers</p> <p>The WGEA drives broader and deeper action on gender equality</p> <p>The WGEA enables and amplifies momentum on gender equality</p>	<ul style="list-style-type: none"> <li>• The WGEA data collection produces expanded dataset enabling deeper and more nuanced insights</li> <li>• Development of targeted tools and resources to support reforms</li> <li>• Inclusion of Commonwealth Public Sector in dataset and analysis</li> <li>• Expansion of WGEA recognition for best practice approaches</li> <li>• WGEA provides enhanced support and capacity building for employers to accelerate change</li> <li>• Delivery of effective public and targeted campaigns to improve gender equality, including publishing employer gender pay gaps.</li> </ul>
Forward Estimates 2024-27	As per 2023-24	As per 2023-24

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

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

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

The entity resource statement (Table 1.1) provides a consolidated view of all the resources available to WGEA in 2023-24. This includes appropriations that are yet to be drawn down to cover departmental payables and provisions on the balance sheet. The departmental comprehensive income statement (Table 3.1) shows only the departmental operating appropriation provided in each year.

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

The WGEA is budgeting for a break-even net cost of service for 2023-24 and the forward estimates.

Total revenue for WGEA in 2023-24 is budgeted at \$10.9 million (2022-23: \$9.6 million) and comprises:

- revenue from government (appropriation funding) of \$10.8 million and
- own source revenue of \$0.1 million.

Operating expenses in 2023-24 are estimated to total \$11.1 million (2022-23: \$11.0 million). The 1% increase in operating expenses in 2023-24 is mostly attributed to change in the activities related to the measure Women's Leadership Program that provided \$4.1 million in 2023-24 compared to \$3.1 million in 2022-23 and decrease in depreciation in 2023-24.

Total assets at the end of the 2023-24 year are estimated to be \$8.1 million. The majority of the assets represent receivables (appropriation receivables) and intangible assets.

Total liabilities for 2023-24 are estimated at \$3.1 million. The largest liability items are accrued employee entitlements and the application of leases in accordance with AASB 16 *Leases*.

### 3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	6,489	7,999	8,299	7,677	8,141
Suppliers	2,494	2,406	2,495	2,300	2,117
Depreciation and amortisation (a)	2,002	722	927	735	795
Finance costs	20	20	20	20	20
<b>Total expenses</b>	<b>11,005</b>	<b>11,147</b>	<b>11,741</b>	<b>10,732</b>	<b>11,073</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	100	100	200	150	177
<b>Total own-source revenue</b>	<b>100</b>	<b>100</b>	<b>200</b>	<b>150</b>	<b>177</b>
<b>Gains</b>					
Other	33	33	33	33	35
<b>Total gains</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>35</b>
<b>Total own-source income</b>	<b>133</b>	<b>133</b>	<b>233</b>	<b>183</b>	<b>212</b>
<b>Net (cost of)/contribution by services</b>	<b>(10,872)</b>	<b>(11,014)</b>	<b>(11,508)</b>	<b>(10,549)</b>	<b>(10,861)</b>
Revenue from Government	9,421	10,843	11,132	10,365	10,566
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(1,451)</b>	<b>(171)</b>	<b>(376)</b>	<b>(184)</b>	<b>(295)</b>
<b>Total comprehensive income/(loss)</b>	<b>(1,451)</b>	<b>(171)</b>	<b>(376)</b>	<b>(184)</b>	<b>(295)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(1,451)</b>	<b>(171)</b>	<b>(376)</b>	<b>(184)</b>	<b>(295)</b>

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>Total comprehensive income/(loss)</b>					
<b>- as per statement of Comprehensive Income</b>	<b>(1,451)</b>	<b>(171)</b>	<b>(376)</b>	<b>(184)</b>	<b>(295)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	1,475	195	400	208	350
plus: depreciation/amortisation expenses for ROU assets (b)	527	527	527	527	445
less: lease principal repayments (b)	551	551	551	551	500
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	298	298	298	298	298
Trade and other receivables	1,250	1,250	1,250	1,250	1,250
<b>Total financial assets</b>	<b>1,548</b>	<b>1,548</b>	<b>1,548</b>	<b>1,548</b>	<b>1,548</b>
<b>Non-financial assets</b>					
Land and buildings	2,967	2,440	1,913	1,386	941
Property, plant and equipment	54	5	5	5	5
Intangibles	3,317	4,066	4,522	4,665	4,669
Other non-financial assets	53	53	53	53	53
<b>Total non-financial assets</b>	<b>6,391</b>	<b>6,564</b>	<b>6,493</b>	<b>6,109</b>	<b>5,668</b>
<b>Total assets</b>	<b>7,939</b>	<b>8,112</b>	<b>8,041</b>	<b>7,657</b>	<b>7,216</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	313	313	313	313	313
Other payables	94	94	94	94	94
<b>Total payables</b>	<b>407</b>	<b>407</b>	<b>407</b>	<b>407</b>	<b>407</b>
<b>Interest bearing liabilities</b>					
Leases	2,265	1,714	1,163	612	112
<b>Total interest bearing liabilities</b>	<b>2,265</b>	<b>1,714</b>	<b>1,163</b>	<b>612</b>	<b>112</b>
<b>Provisions</b>					
Employee provisions	794	794	794	794	794
Other provisions	225	225	225	225	225
<b>Total provisions</b>	<b>1,019</b>	<b>1,019</b>	<b>1,019</b>	<b>1,019</b>	<b>1,019</b>
<b>Total liabilities</b>	<b>3,691</b>	<b>3,140</b>	<b>2,589</b>	<b>2,038</b>	<b>1,538</b>
<b>Net assets</b>	<b>4,248</b>	<b>4,972</b>	<b>5,452</b>	<b>5,619</b>	<b>5,678</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	11,213	12,108	12,964	13,315	13,669
Reserves	30	30	30	30	30
Retained surplus (accumulated deficit)	(6,995)	(7,166)	(7,542)	(7,726)	(8,021)
<b>Total parent entity interest</b>	<b>4,248</b>	<b>4,972</b>	<b>5,452</b>	<b>5,619</b>	<b>5,678</b>
<b>Total equity</b>	<b>4,248</b>	<b>4,972</b>	<b>5,452</b>	<b>5,619</b>	<b>5,678</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023-24)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	(6,995)	30	11,213	4,248
<b>Adjusted opening balance</b>	<b>(6,995)</b>	<b>30</b>	<b>11,213</b>	<b>4,248</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(171)	-	-	(171)
<b>Total comprehensive income</b>	<b>(171)</b>	<b>-</b>	<b>11,213</b>	<b>(171)</b>
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)			895	895
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>895</b>	<b>895</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>(7,166)</b>	<b>30</b>	<b>12,108</b>	<b>4,972</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(7,166)</b>	<b>30</b>	<b>12,108</b>	<b>4,972</b>

Prepared on Australian Accounting Standards basis.



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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	9,421	10,843	11,132	10,365	10,566
Sale of goods and rendering of services	100	100	200	150	177
<b>Total cash received</b>	<b>9,521</b>	<b>10,943</b>	<b>11,332</b>	<b>10,515</b>	<b>10,743</b>
<b>Cash used</b>					
Employees	6,489	7,999	8,299	7,677	8,141
Suppliers	2,461	2,373	2,462	2,267	2,082
Interest payments on lease liability	20	20	20	20	20
<b>Total cash used</b>	<b>8,970</b>	<b>10,392</b>	<b>10,781</b>	<b>9,964</b>	<b>10,243</b>
<b>Net cash from/(used by) operating activities</b>	<b>551</b>	<b>551</b>	<b>551</b>	<b>551</b>	<b>500</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	1,155	895	856	351	354
<b>Total cash used</b>	<b>1,155</b>	<b>895</b>	<b>856</b>	<b>351</b>	<b>354</b>
<b>Net cash from/(used by) investing activities</b>	<b>(1,155)</b>	<b>(895)</b>	<b>(856)</b>	<b>(351)</b>	<b>(354)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	1,155	895	856	351	354
<b>Total cash received</b>	<b>1,155</b>	<b>895</b>	<b>856</b>	<b>351</b>	<b>354</b>
<b>Cash used</b>					
Principal payments on lease liability	551	551	551	551	500
<b>Total cash used</b>	<b>551</b>	<b>551</b>	<b>551</b>	<b>551</b>	<b>500</b>
<b>Net cash from/(used by) financing activities</b>	<b>604</b>	<b>344</b>	<b>305</b>	<b>(200)</b>	<b>(146)</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	298	298	298	298	298
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>298</b>	<b>298</b>	<b>298</b>	<b>298</b>	<b>298</b>

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	1,155	895	856	351	354
<b>Total new capital appropriations</b>	<b>1,155</b>	<b>895</b>	<b>856</b>	<b>351</b>	<b>354</b>
<i>Provided for:</i>					
Purchase of non-financial assets	1,155	895	856	351	354
<b>Total items</b>	<b>1,155</b>	<b>895</b>	<b>856</b>	<b>351</b>	<b>354</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	1,155	895	856	351	354
<b>TOTAL</b>	<b>1,155</b>	<b>895</b>	<b>856</b>	<b>351</b>	<b>354</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	1,155	895	856	351	354
<b>Total cash used to acquire assets</b>	<b>1,155</b>	<b>895</b>	<b>856</b>	<b>351</b>	<b>354</b>

Prepared on Australian Accounting Standards basis.

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

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

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2023</b>				
Gross book value	995	647	6,123	7,765
Gross book value - ROU assets	4,084	-	-	4,084
Accumulated depreciation/ amortisation and impairment	(756)	(594)	(2,806)	(4,155)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,356)	-	-	(1,356)
<b>Opening net book balance</b>	<b>2,967</b>	<b>54</b>	<b>3,317</b>	<b>6,338</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity (a)	-	105	790	895
By purchase - appropriation equity - ROU assets	-	-	-	-
<b>Total additions</b>	<b>-</b>	<b>105</b>	<b>790</b>	<b>895</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	(154)	(41)	(195)
Depreciation/amortisation on ROU assets	(527)	-	-	(527)
<b>Total other movements</b>	<b>(527)</b>	<b>(154)</b>	<b>(41)</b>	<b>(722)</b>
<b>As at 30 June 2024</b>				
Gross book value	995	752	6,913	8,660
Gross book value - ROU assets	4,084	-	-	4,084
Accumulated depreciation/ amortisation and impairment	(756)	(748)	(2,847)	(4,350)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,883)	-	-	(1,883)
<b>Closing net book balance</b>	<b>2,440</b>	<b>5</b>	<b>4,066</b>	<b>6,511</b>

Prepared on Australian Accounting Standards basis.

(a) Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2023-24 for depreciation/amortisation expenses, Departmental Capital Budget 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 appropriation available to the entity for the 2022-23 financial year as at the 2023-24 Budget. It includes all appropriation made available to the entity in the year (plus or minus - section 75 transfers, formal reductions, advance to the Finance Minister and movements of funds). It is the same as comparator figure included in the Appropriation Bills and, as such, provides a comparison with the appropriation proposed for the Budget year.
Administered item	Appropriation that consists of funding managed on behalf of the Commonwealth. This funding is not at the discretion of the entity and any unspent appropriation is returned to the Consolidated Revenue Fund (CRF) at the end of the financial year. An administered item is a component of an administered program. It may be a measure but will not constitute a program in its own right.
Appropriation	An amount of public money Parliament authorises for spending (i.e. funds to be withdrawn from the CRF). Parliament makes laws for appropriating money under the Annual Appropriation Acts and under Special Appropriations, with spending restricted to the purposes in the Appropriation Acts.
Appropriation Bill (No. 1)	The Bill proposes spending the CRF for the ordinary annual services of government. Bills proposing appropriations for ordinary annual services cannot be amended by the Senate under section 53 of the Australian Constitution. Once the Bill is passed by Parliament and given Royal Assent, it becomes Appropriation Act (No. 1).
Appropriation Bill (No. 2)	The Bill proposes spending from the CRF for purposes other than the ordinary annual services of government. Under existing arrangements between the two Houses of Parliament, this Bill includes appropriation funding of administered expenses for new outcomes, for payments to the states and territories, and for departmental or administered capital. Funding for extensions to existing programs can be included in Appropriation Bill (No. 1). Once the Bill is passed by Parliament and given Royal Assent, it becomes Appropriation Act (No. 2).
Appropriation Bills (Nos.3 and 4)	If an amount provided in Appropriation Acts (Nos.1 or 2) is not enough to meet approved expenditure in a financial year, supplementary appropriation may be sought in Appropriation Bills (Nos.3 and 4). Once these Bills are passed by Parliament and given Royal Assent, they become the Appropriation Acts (Nos.3 and 4). They are also commonly referred to the Additional Estimates Bills.
Assets	Future economic benefits controlled by an entity as a result of past transactions or other past events.
Average staffing level	The average number of employees receiving salary / wages (or compensation in lieu of salary / wages) over a financial year, with adjustments for casual and part-time employees to show the full-time equivalent.
Budget Paper 1 (BP1)	Budget Strategy and Outlook. Provides information and analysis on whole-of-government expenditure and revenue.
Budget Paper 2 (BP2)	Budget Measures. Provides a description of each budget measure by portfolio.
Budget Paper 3 (BP3)	Australia's Federal Relations. Provides information and analysis on federal; funding provided to the states and territories.

Term	Meaning
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)	Departmental capital budget is provided to non-corporate Commonwealth entities that receive government funding to meet the costs associated with the replacement of minor assets (assets valued at \$10 million or less) or maintenance costs that are eligible to be capitalised.
Departmental Item	Resources (assets, liabilities, revenues and expenses) that entity accountable authority control directly. This includes outsourced activities funded and controlled by the entity. Examples of departmental items include entity running costs, accrued employee entitlements and net appropriations. A departmental item is a component of a departmental program.
Depreciation	Apportionment of an asset's capital values as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Entity	A department, agency, company or authority under the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act) or any other Commonwealth statutory authority.
Estimated actual expenses	Details of the current year's estimated final figures included in the Budget documentation to be used for comparison.
Expenditure	Spending money from the CRF or a notional payment to a PGPA Act entity.
Expense	Decreases in economic benefits in the forms of outflows or depletions of assets or incurrence of liabilities that result in decreases in equity, other than those relating to distribution to equity participants.
Expenses not requiring appropriation in the Budget year	Expenses not involving a cash flow impact are not included within the calculation of an appropriation. An example of such an event is goods or services received free of charge that are then expensed; for example, ANAO audit services. The ANAO does not charge for audit services; however, the expense must be recognised. Similarly, bad debts are recognised as an expense but are not recognised for the purpose of calculating appropriation amounts to be sought from parliament.
Forward estimates period	The three years following the Budget years. For example if 2023-24 is the Budget year, 2024-25 is forward year 1, 2025-26 is forward year 2 and 2026-27 is forward year 3. The period does include the current or Budget year.
Funds	Money that has been appropriated but not drawn from the Consolidated Revenue Fund.
Income	Total value of resources earned or received to cover the production of goods and services.

<b>Term</b>	<b>Meaning</b>
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 when the item is acquired or as a consequence of having used the item during the particular period for purposes other than to produce inventories during that period. A common example of make good in the public sector is the restoration of office premises at the end of a lease period.
Measure	A new policy or savings decision of the government with financial impacts on the government's underlying cash balance, fiscal balance, operating balance, headline cash balance, net debt or net worth. Such proposals are normally made in the context of the annual Budget, and are typically published in Budget Paper No. 2, and in the Mid-Year Economic and Fiscal Outlook (MYEFO).
Mid-Year Economic and Fiscal Outlook (MYEFO)	The MYEFO provides an update of the government's budget estimates by examining expenses and revenues in the year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow the assessment of the government's fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.
Movement of Funds Between years	A movement of funds process is carried out twice each year in relation to unexpected administered operating appropriations. This involves portfolio ministers submitting requests to the Finance Minister advising of timing changes to funding requirements. If agreed by the Finance Minister, the appropriation is made available in later year(s).
Non-operating Official Public Account (OPA)	Sometimes called capital costs. The OPA is the Australian Government's central bank account held within the Reserve Bank of Australia. The OPA reflects the operations of Consolidated Revenue Fund.
Operating	Normally related to ongoing, or recurring expenses, such as paying salaries or making program payments.
Operating result	Equal income less expenses.
Outcome	An outcome is the intended result, consequence or impact of government actions on the Australian community
<i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act)	The PGPA Act is the principal legislation concerning the governance, performance and accountability of, and the use and management of public resources by the Commonwealth.
Portfolio Budget Statements (PBS)	Budget related paper detailing budget initiatives and explanations of appropriations specified by outcomes and program by each entity within a portfolio.
Program	Activity that delivers benefits, services or transfer payments to individuals, industry and / or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Program support	The entity running costs allocated to a program. This is funded as part of the entity's departmental appropriations.
ROU assets	An asset that represents a lessee's right to use (ROU) an underlying asset for the lease term in accordance with AASB 16 <i>Leases</i> .
Special Account	Balances existing within the CRF that are supported by standing appropriations, PGPA Act (s.78, s.79 and s.80). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a special account can only be spent for the purposes of the special account. Special accounts can only be established by a written determination of the Finance Minister (s.78 of the PGPA Act) or through an Act of Parliament (referred to s.80 of the PGPA Act).

**Term**

Special appropriations  
(including standing  
Appropriations)

**Meaning**

An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriation, the authority to withdraw funds from the CRF does not generally cease at the end of the financial year.

Standing appropriations are a subcategory consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.